

**Notice of Meeting:**

I hereby give notice that an ordinary meeting of the Audit and Risk Subcommittee will be held on:

**Date:** Thursday 1 August 2019  
**Time:** 2.00 pm  
**Venue:** Otaru Room, Civic Centre, The Octagon, Dunedin

Sue Bidrose  
Chief Executive Officer

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**Audit and Risk Subcommittee**  
**PUBLIC AGENDA**

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**MEMBERSHIP**

<b>Chairperson</b>	Chairperson Susie Johnstone
<b>Members</b>	Ms Janet Copeland Cr Doug Hall Cr Chris Staynes
	Mayor Dave Cull Cr Mike Lord
<b>Senior Officer</b>	Dave Tombs, General Manager Finance and Commercial
<b>Governance Support Officer</b>	Wendy Collard

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Wendy Collard  
Governance Support Officer

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**Note:** Reports and recommendations contained in this agenda are not to be considered as Council policy until adopted.



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## **1 APOLOGIES**

An apology has been received from Mayor Dave Cull.

That the Committee:

**Accepts** the apology from Mayor Dave Cull.

## **2 CONFIRMATION OF AGENDA**

Note: Any additions must be approved by resolution with an explanation as to why they cannot be delayed until a future meeting.

## DECLARATION OF INTEREST

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### EXECUTIVE SUMMARY

1. Members are reminded of the need to stand aside from decision-making when a conflict arises between their role as an elected or independent representative and any private or other external interest they might have.
2. Elected and Independent members are reminded to update their register of interests as soon as practicable, including amending the register at this meeting if necessary.

### RECOMMENDATIONS

That the Committee:

- a) **Notes/Amends** if necessary the Elected or Independent Members' Interest Register attached as Attachment A; and
- b) **Confirms/Amends** the proposed management plan for Elected or Independent Members' Interests.

### Attachments

	Title	Page
<a href="#">A</a>	Members' Register of Interest	7



Audit and Risk Subcommittee - Register of Interest - current as at 22 July 2019				
Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
Susie Johnstone	Consultant	Southern District Health Board - Finance, Audit and Risk Management	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Committee Member	Audit and Risk Committee, Office of the Auditor General	Potential. Audit NZ are suppliers to Council	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Owner/Director	Shand Thomson Ltd	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Shand Thomson Nominees Ltd and similar nominee companies	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Abacus ST 01 and similar nominee companies	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Johnstone Afforestation Ltd	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Various publicly listed Companies	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	<b>Trustee</b>	<b>James &amp; Susie Johnstone Private Family Trust - Property Owner Dunedin</b>	<b>No conflict identified.</b>	<b>Seek advice prior to the meeting if actual or perceived conflict of interest arises.</b>
	Committee Member	Institute of Directors Otago/Southland	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Clutha Community Foundation	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Harrison Nominees Limited	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Dave Cull	Trustee	Weller Trust - Property Ownership - Dunedin	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Chair	Cosy Homes Charitable Trust	Potential grants applicant which would result in pecuniary interest. Duty to Trust may conflict with duties of Council Office	Do not participate in consideration of grants applications. If the meeting is in confidential, to leave the room.
	Owner	Popaway Ltd - Property Ownership - Auckland and Tarras	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director/Shareholder	McMillan Nominees Limited	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	President	Local Government New Zealand (LGNZ)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Co-President	UCLG (United Cities and Local Governments) - Asia Pacific Region	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Vice President	CLGF (Commonwealth Local Government Forum)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Tertiary Sector Steering Group (Council Appointment)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Otago Theatre Trust (Council Appointment)	Duties to Trust may conflict with duties of Council Office. Recipient of Council funding	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Doug Hall	Director/Owner	Hall Brothers Transport Ltd	May contract and provide service to DCC	Withdraw from discussion and leave the table. If in confidential leave the room. Seek prior approval from Office of the Auditor General when required.

Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
	Director/Shareholder	Woodshed 2014	May contract and provide service to DCC	Withdraw from discussion and leave the table. If in confidential leave the room. Seek prior approval from Office of the Auditor General when required.
	Director/ Owner	Dunedin Crane Hire	May contract and provide service to DCC	Withdraw from discussion and leave the table. If in confidential leave the room. Seek prior approval from Office of the Auditor General when required.
	Director/ Owner	Wood Recyclers Ltd	May contract and provide service to DCC	Withdraw from discussion and leave the table. If in confidential leave the room. Seek prior approval from Office of the Auditor General when required.
	Director/ Owner	Dunedin Concrete Crushing Ltd	May contract and provide service to DCC	Withdraw from discussion and leave the table. If in confidential leave the room. Seek prior approval from Office of the Auditor General when required.
	Director/ Owner	Anzide Properties Ltd - Dunedin	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Owner	Property Ownership - Dunedin	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Farmlands	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Ravensdown Fertiliser	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Silver Fern Farms	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	PGG Wrightson	Currently no likely conflict	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	<b>Supplier</b>	<b>Southweight Truck &amp; Weights for testing Weighbridges Otago &amp; Southland</b>	<b>No conflict identified</b>	<b>Seek advice prior to the meeting if actual or perceived conflict of interest arises.</b>
	Director	Milburn Processing Limited	Currently no likely conflict	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Donor of the use of a building free of charge to the group	Fire Brigade Restoration Society	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Financial Donor	Dunedin North Community Patrol	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Donor of the use of a building free of charge to the group	North Dunedin Blokes Shed	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Loan of a four wheel drive truck free of charge to the group for cartage of gravel	Mountainbiking Otago	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director/Shareholder	Valley View Development Limited	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Geekfix Limited	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Hall Family Trust, Invercargill	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Partner	Highland Helicopters	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.



Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
	Member	Dunedin Chinese Garden Advisory Board (Council Appointment)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Toitū Otago Settlers Museum Board (Council Appointment)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Cragieburn Reserve Committee (Council Appointment)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Mike Lord	Trustee	ML and PJ Lord Family Trust - Owner of Residential Properties - Dunedin and Wanaka	Duty to Trust may conflict with duties of Council Office	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Otago Rural Support Trust	Duty to Trust may conflict with duties of Council Office	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Federated Farmers Charitable Trust	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Hereweka Harbour Cones Trust	Potential grants recipient. Duties to Trust may conflict with duties of Council Office.	Withdraw from discussion and leave the table. If the meeting is in confidential leave the room. Seek advice prior to the meeting.
	Shareholder	Fonterra	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Silver Fern Farms	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Federated Farmers	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Rotary Club of Mosgiel	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Mosgiel RSA	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	National Party	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Various publicly listed Companies	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	District Licensing Committee (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Dunedin Public Art Gallery Society (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Dunedin Public Art Galley Acquisitions (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Chris Staynes	Chairman	Cargill Enterprises	Contractor and service provider to DCC	Withdraw from discussion and leave the table. If the meeting is in confidential leave the room.
	Director	Wine Freedom	Supplier to DCC	Withdraw from discussion and leave the table. If the meeting is in confidential leave the room.
	Patron	Otago Model Engineering Society	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Balmacewen Lions Club	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Otago Southland Manufacturers Association Trust	Possible co-funder of ED project. Duties to the Trust may conflict with duties of Council	Withdraw from discussion and leave the table. If the meeting is in confidential leave the room. Seek advice prior to the meeting.

Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
	Deputy Chair	Cancer Society of Otago/Southland	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	President	Patearoa Golf Club	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	CJ and CA Staynes Family Trust - Property Owner - Dunedin and Patearoa	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	George Street Wines Limited	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	NZ Association of Amateur Radio and Transmitters	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director/Shareholder	Saddle Hill Investment Trust Limited	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Board Member	Otago Museum Trust Board (Council Appointment)	Duties to Trust may conflict with duties of Council Office. Recipient of Council funding	Withdraw from discussion and leave the table. If the meeting is in confidential, leave the room. Seek advice prior to the meeting.
	Trustee	Theomin Gallery Trust (Council Appointment)	Duties to Trust may conflict with duties of Council Office. Recipient of Council funding	Withdraw from discussion and leave the table. If the meeting is in confidential, leave the room. Seek advice prior to the meeting.
	Chairman	Grow Dunedin Partnership (Council Appointment)	Duties may conflict with duties of Council Office. Recipient of Council funding	Withdraw from discussion and leave the table. If the meeting is in confidential, leave the room. Seek advice prior to the meeting.
	Committee Member	Dunedin Shanghai Association (Council Appointment)	Duties may conflict with duties of Council Office. Recipient of Council funding	Withdraw from discussion and leave the table. If the meeting is in confidential, leave the room. Seek advice prior to the meeting.
Janet Copeland	Director	Next Investments Ltd	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Ronaki (Southland) Ltd	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Stoney Creek Investments Ltd	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Stoney Creek Trust	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Copeland Ashcroft Law Ltd	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Council Member	Southern Institute of Technology	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Various publicly listed Companies	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	<b>President</b>	Southland Branch of NZ Law Society	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
<b>Staff</b>				
Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
Sue Bidrose	Director	Wise Trust Management Services	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Vice President	Society of Local Government Managers	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.

Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
	Member	Permanent External Advisory Committee (PEAC) for CAPABLE NZ	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	University of Otago Department of Marketing Industry Advisory Board	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Owner	Residential property Dunedin	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
		Kev Jarvis Builders - work done on private residence	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Student Code of Conduct Committee, University of Otago	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Regional Vice President	Southern Hemisphere Regional Vice President, International City Management Association (ICMA)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Dave Tombs	Tenant	12 month rental property with Harcourts	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Golden Block (Council Appointment)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Society of Local Government Managers	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Andrew Slater	Risk and Internal Audit Manager	Residential property Dunedin	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.



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## **CONFIRMATION OF MINUTES**

### **AUDIT AND RISK SUBCOMMITTEE MEETING - 13 JUNE 2019**


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#### **RECOMMENDATIONS**

That the Subcommittee:

**Confirms** the public part of the minutes of the Audit and Risk Subcommittee meeting held on 13 June 2019 as a correct record.

#### **Attachments**

Title	Page
A  Minutes of Audit and Risk Subcommittee meeting held on 13 June 2019	14

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## **Audit and Risk Subcommittee**

### **MINUTES**

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Minutes of an ordinary meeting of the Audit and Risk Subcommittee held in the Otaru Room, Civic Centre, The Octagon, Dunedin on Thursday 13 June 2019, commencing at 2.08 pm

#### **PRESENT**

<b>Chairperson</b>	Susie Johnstone	
<b>Members</b>	Janet Copeland	Cr Doug Hall
	Cr Mike Lord	

#### **IN ATTENDANCE**

Sue Bidrose (Chief Executive Officer), Dave Tombs (General Manager Finance and Commercial), Andrew Slater (Risk and Internal Audit Manager), Julian Tan (Director, Audit NZ) and Monique Kruger (Manager, Audit NZ)

**Governance Support Officer** Wendy Collard

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#### **1 APOLOGIES**

Moved (Susie Johnstone/Cr Mike Lord):

That the Subcommittee:

**Accepts** the apologies from Mayor Dave Cull and Cr Chris Staynes.

**Motion carried (AR/2019/023)**

#### **2 CONFIRMATION OF AGENDA**

Moved (Susie Johnstone/Janet Copeland):

That the Subcommittee:

**Confirms** the agenda without addition or alteration

**Motion carried (AR/2019/024)**

### **3 DECLARATIONS OF INTEREST**

Members were reminded of the need to stand aside from decision-making when a conflict arose between their role as an elected representative and any private or other external interest they might have.

Mrs Johnstone and Councillor Lord provided an update to their Register of Interests.

Moved (Susie Johnstone/Cr Mike Lord):

That the Subcommittee:

- a) **Amends** the Elected or Independent Members' Interest Register; and
- b) **Confirms** the proposed management plan for Elected or Independent Members' Interests.

**Motion carried (AR/2019/025)**

### **4 CONFIRMATION OF MINUTES**

#### **4.1 AUDIT AND RISK SUBCOMMITTEE MEETING - 18 APRIL 2019**

Moved (Susie Johnstone/Cr Doug Hall):

That the Subcommittee:

**Confirms** the public part of the minutes of the Audit and Risk Subcommittee meeting held on 18 April 2019 as a correct record.

**Motion carried (AR/2019/026)**

## **PART A REPORTS**

### **5 AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2019**

A report from Civic provided a copy of the updated Audit and Risk Subcommittee Work Plan 2019 and Governance and Financial Policies.

It was agreed that the three-yearly tendering for the internal audit tender would be included in the Audit and Risk Subcommittee workplan.

Moved (Chairperson Susie Johnstone/Cr Mike Lord):

That the Committee:

- a) **Confirms** that the Legal Compliance Policy would be reviewed tri-annually.

**Motion carried (AR/2019/027)**

Moved (Susie Johnstone/Cr Mike Lord):

That the Subcommittee:

- a) **Notes** the Audit and Risk Subcommittee Work Plan.

**Motion carried (AR/2019/028)**

**6 ELECTRONIC COMMUNICATIONS (EMAIL QUARANTINE) POLICY**

A report from Civic provided a copy of the Electronic Communications (Email Quarantine) Policy which was approved by Council at its meeting held on 28 May 2019.

The report noted that the policy was designed to protect staff and others with a DCC email address from inappropriate emails which are abusive, offensive, vulgar or intimidatory in content. The policy applied to emails received from anyone.

Under the Policy, the Chief Executive Officer will report to the Audit and Risk Subcommittee no less than quarterly on the operation of the Policy.

There was a discussion on minor amendments. The Chief Executive Officer (Sue Bidrose) spoke to the report and responded to questions.

Moved (Susie Johnstone/Cr Doug Hall):

That the Subcommittee:

- a) **Notes** the Electronic Communications (Email Quarantine) Policy.

**Motion carried (AR/2019/029)**

**7 FINANCIAL RESULTS**

A report from Civic provided copy of the Financial Results for the period ending 31 March 2019 report which was presented to the Finance and Council Controlled Organisation Committee meeting held on 21 May 2019 for the Audit and Risk Subcommittee's information.

The General Manager Finance and Commercial (Dave Tombs) spoke to the report and provided an update on the capex spending.

Moved (Cr Mike Lord/Susie Johnstone):

That the Subcommittee:

- a) **Notes** the Financial Results for the period ending 31 March 2019 report.

**Motion carried (AR/2019/030)**



## **8 ANNUAL REPORT TIMETABLE FOR YEAR ENDED 30 JUNE 2019**

A report from Finance provided an update with regards the timetable related to the preparation and approval of the Dunedin City Council Annual Report for the year ended 30 June 2019.

The report also considered the new accounting standards applicable to the reporting period.

Moved (Susie Johnstone/Ms Janet Copeland):

That the Subcommittee:

- a) **Notes** the report as presented.

**Motion carried (AR/2019/031)**

## **RESOLUTION TO EXCLUDE THE PUBLIC**

Moved (Susie Johnstone/Cr Mike Lord):

That the Subcommittee:

Pursuant to the provisions of the Local Government Official Information and Meetings Act 1987, exclude the public from the following part of the proceedings of this meeting namely:

<b>General subject of the matter to be considered</b>	<b>Reasons for passing this resolution in relation to each matter</b>	<b>Ground(s) under section 48(1) for the passing of this resolution</b>	<b>Reason for Confidentiality</b>
C1 Audit and Risk Subcommittee meeting - 18 April 2019 - Public Excluded	<p>S7(2)(b)(ii) The withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information.</p> <p>S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been</p>	.	

or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied.

**S7(2)(h)**

The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.

**S7(2)(a)**

The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.

**S7(2)(c)(ii)**

The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to damage the public interest.

**S6(b)**

The making available of the information would be likely to endanger the safety of a person.

	<p>S7(2)(f)(ii) The withholding of the information is necessary to maintain the effective conduct of public affairs through the protection of such members, officers, employees and persons from improper pressure or harassment.</p> <p>S6(a) The making available of the information would be likely to prejudice the maintenance of the law, including the prevention, investigation, and detection of offences and the right to a fair trial.</p>	
C2 Status Report on the Audit for the year ending 30 June 2019	<p>S7(2)(h) The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.</p>	<p>S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p>
C3 Audit and Risk Subcommittee Action List Report	<p>S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information from the same source and it is in the public interest that such information</p>	<p>S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p>

C4 Internal Audit Workplan Update - May 2019	<p>should continue to be supplied.</p> <p>S7(2)(b)(i) The withholding of the information is necessary to protect information where the making available of the information would disclose a trade secret.</p> <p>S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied.</p>	<p>S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p>
C5 Update on the DCC Internal Audit Actions Register - June 2019	<p>S7(2)(h) The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.</p> <p>S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of</p>	<p>S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p>

C6 Update on the DCC External Audit Actions Register - June 2019	<p>the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied.</p> <p>S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied.</p>	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	
C7 Strategic Risk Register Update - June 2019	<p>S7(2)(h) The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.</p>	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	
C8 Health and Safety Monthly Report for April 2019	S7(2)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	This information relates to the actions of individual staff who could be identified. This would breach their privacy and potentially prejudice any processes which may need to be managed.

C9 Treasury Risk Management Compliance Report	<p>S7(2)(h) The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.</p>	<p>S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p>
C10 Dunedin City Holdings Ltd - Update on Audit and Risk Activity	<p>S7(2)(b)(ii) The withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information.</p>	<p>S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p>
C11 Protected Disclosure Register	<p>S7(2)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.</p> <p>S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information from the same source and it is in the public interest that such information should continue to be supplied.</p>	<p>S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p>

C12 Investigation - Close Out Reports	S7(2)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	
	S7(2)(b)(ii) The withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information.		
	S7(2)(f)(ii) The withholding of the information is necessary to maintain the effective conduct of public affairs through the protection of such members, officers, employees and persons from improper pressure or harassment.		
C13 Investigation Register	S6(b) The making available of the information would be likely to endanger the safety of a person.	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 6 and 7.	The matters detailed i this report are subject to investigation and information should remain confidential so not to prejudice the investigation and any possible outcomes of the investigation.
	S7(2)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.		

This resolution is made in reliance on Section 48(1)(a) of the Local Government Official Information and Meetings Act 1987, and the particular interest or interests protected by Section 6 or Section 7 of that Act, or Section 6 or Section 7 or Section 9 of the Official Information Act 1982, as the case may require, which would be prejudiced by the holding of the whole or the relevant part of the proceedings of the meeting in public are as shown above after each item.

That Julian Tan (Audit New Zealand) and Monique Kruger (Audit New Zealand) be permitted to remain at the meeting, after the public has been excluded, because of their knowledge of Item C2. This knowledge, which would be of assistance in relation to the matters discussed, was relevant because they would be reporting on the item under consideration.

**Motion carried (AR/2019/032)**

The meeting moved into non-public at 2.38 pm and concluded at 5.12 pm.

.....  
CHAIRPERSON



## **PART A REPORTS**

### **FINANCIAL RESULTS**

Department: Civic

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#### **EXECUTIVE SUMMARY**

- 1 This report provides a copy of the Financial Results for the period ending 31 May 2019 report which was presented to the Finance and Council Controlled Organisation Committee meeting held on 2 July 2019.

#### **RECOMMENDATIONS**


That the Committee:

- a) **Notes** the Financial Results for the period ending 31 May 2019 report.

#### **Signatories**

Author:	Wendy Collard - Governance Support Officer
Authoriser:	Sharon Bodeker - Team Leader Civic

#### **Attachments**

	<b>Title</b>	<b>Page</b>
<a href="#">A</a>	Financial Result - Period ended 31 May 2019	28

**SUMMARY OF CONSIDERATIONS**
***Fit with purpose of Local Government***

This decision enables democratic local decision making and action by, and on behalf of communities.

***Fit with strategic framework***

	Contributes	Detracts	Not applicable
Social Wellbeing Strategy	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Economic Development Strategy	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Environment Strategy	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Arts and Culture Strategy	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 Waters Strategy	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Spatial Plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Integrated Transport Strategy	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Parks and Recreation Strategy	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other strategic projects/policies/plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<Enter text>

***Māori Impact Statement***

<Enter text>

***Sustainability***

<Enter text>

***LTP/Annual Plan / Financial Strategy /Infrastructure Strategy***

<Enter text>

***Financial considerations***

<Enter text>

***Significance***

<Enter text>

***Engagement – external***

<Enter text>

***Engagement - internal***

<Enter text>

***Risks: Legal / Health and Safety etc.***

<Enter text>

***Conflict of Interest***

<Enter text>

***Community Boards***

<Enter text>



**FINANCIAL RESULT - PERIOD ENDED 31 MAY 2019**

Department: Finance

**EXECUTIVE SUMMARY**

- 1 This report provides the financial results for the period ended 31 May 2019 and the financial position as at that date.
- 2 Note that the associated budget has been adjusted for the additional capital expenditure approved by Council at the meeting 30 October 2018, along with any related revenue.

<b>\$ Million</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>		<b>Last Year</b>
Revenue	279.315	269.142	10.173	F	249.275
Expenditure	272.513	265.429	(7.084)	U	268.257
Net Surplus/(Deficit) excluding Waipori	6.802	3.713	3.089	F	(18.982)
Waipori Fund Net	6.688	4.558	2.130	F	5.126
Net Surplus/(Deficit) including Waipori	13.490	8.271	5.219	F	(13.856)
<b>Capital Expenditure</b>	89.958	81.147	(8.811)		36.412
<b>Debt</b>					
Short Term Borrowings	5.500	5.100	(0.400)	U	-
Term Loans	210.473	212.789	2.316	F	198.885
<b>Total Debt</b>	215.973	217.889	1.916	F	198.885

**RECOMMENDATIONS**

That the Committee:

- a) **Notes** the Financial Performance for the period ended 31 May 2019 and the Financial Position as at 31 May 2019.

**BACKGROUND**

- 3 This report provides the financial statements for the period ended 31 May 2019. It includes reports on: financial performance, financial position, cashflows and capital expenditure. The operating result is also shown by group, including analysis by revenue and expenditure type.

**DISCUSSION**

- 4 Operating revenue exceeded budget primarily due to increased activity in building services, cemeteries & crematorium and parking operations.
- 5 Grants revenue was ahead of budget primarily due to additional NZTA income generated from higher than expected capital expenditure on roading projects – cycleways, peninsula widening and flood reinstatement. The result also included the initial payment from the Provincial Growth Fund.
- 6 Overall expenditure was unfavourable to budget primarily due to: higher depreciation resulting from asset revaluations carried over from 2017/18 (Three Waters and Transport), unbudgeted project costs (eg: 2GP and Project Management Office) and additional personnel costs including unbudgeted recruitment activity, costs associated with 2GP and a budget shortfall in Aquatics.
- 7 These unfavourable variances were partially offset by lower than expected interest costs due a favourable floating interest rate.
- 8 The year to date Waipori result was ahead of budget, with fair values gains across most investment portfolios.
- 9 Capital expenditure was running ahead of the revised budget, primarily driven by activity in the infrastructure group (Peninsula Widening & Ross Creek) and the recent property purchases.
- 10 The graphs in attachment A, show reported metrics in line or better than expected.

**OPTIONS**

- 11 Not applicable.

**NEXT STEPS**

12 Not applicable.

**Signatories**

Author:	Gavin Logie - Financial Controller Lawrie Warwood - Financial Analyst
Authoriser:	Dave Tombs - General Manager Finance and Commercial

**Attachments**

	<b>Title</b>	<b>Page</b>
A	Summary Financial Information	
B	Statement of Financial Performance	
C	Statement of Financial Position	
D	Statement of Cashflows	
E	Capital Expenditure Summary	
F	Borrowing and Investment Policy	
G	Operating Variance Summary	
H	Financial Review	

<b>SUMMARY OF CONSIDERATIONS</b>			
<b><i>Fit with purpose of Local Government</i></b>			
The financial expenditure reported in this report relates to providing local infrastructure, public services and regulatory functions which contribute to the well-being of the community.			
<b><i>Fit with strategic framework</i></b>			
	Contributes	Detracts	Not applicable
Social Wellbeing Strategy	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Economic Development Strategy	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Environment Strategy	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Arts and Culture Strategy	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 Waters Strategy	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Spatial Plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Integrated Transport Strategy	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Parks and Recreation Strategy	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other strategic projects/policies/plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
This report has no direct contribution to the Strategic Framework, although the financial expenditure reported in this report has contributed to all of the strategies.			
<b><i>Māori Impact Statement</i></b>			
There are no known impacts for tangata whenua.			
<b><i>Sustainability</i></b>			
There are no known implications for sustainability.			
<b><i>LTP/Annual Plan / Financial Strategy /Infrastructure Strategy</i></b>			
This report fulfils the internal financial reporting requirements for Council.			
<b><i>Financial considerations</i></b>			
Not applicable – reporting only.			
<b><i>Significance</i></b>			
Not applicable – reporting only.			
<b><i>Engagement – external</i></b>			
There has been no external engagement.			
<b><i>Engagement - internal</i></b>			
The report is prepared as a summary for the individual department financial reports.			
<b><i>Risks: Legal / Health and Safety etc.</i></b>			
There are no known risks.			
<b><i>Conflict of Interest</i></b>			
There are no known conflicts of interest.			



<b>SUMMARY OF CONSIDERATIONS</b>
<b><i>Community Boards</i></b>
There are no known implications for Community Boards.

## **AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2019**

Department: Civic

### **EXECUTIVE SUMMARY**

- 1 This report provides a copy of the updated Audit and Risk Subcommittee Work Plan 2019. Please note that the Governance and Financial Policies are included an appendix to the Work Plan.
- 2 It should be noted that items without ticks shown have not been scheduled for action before the end of the triennium.
- 3 As this is an administrative report only, the Summary of Considerations is not required.

### **RECOMMENDATIONS**

That the Subcommittee:

- a) **Notes** the Audit and Risk Subcommittee Work Plan

### **Signatories**

Author:	Wendy Collard - Governance Support Officer
Authoriser:	Sharon Bodeker - Team Leader Civic

### **Attachments**

	<b>Title</b>	<b>Page</b>
<a href="#">A</a>	Audit and Risk Subcommittee Workplan August 2019	35

<b>AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2019</b>							
	Aug	Sept					
<b>GOVERNANCE</b>							
Audit and Risk Subcommittee Terms of Reference/Delegations							
<b>POLICY REVIEWS/UPDATES</b>							
<b><u>Governance</u></b>							
Legislative Compliance Policy							
Legal Compliance Reporting							
Legal Delegations Manual	✓						
<b>Human Resources</b>							
Staff Code of Conduct (Employee Values and Practices) currently waiting on final design		✓					
Human Resources Delegations Manual		✓					
Electronic Communications Email Quarantine Policy (quarterly reporting)		✓					
<b><u>Financial</u></b>							
Treasury Risk Management Policy	✓						
Treasury Compliance Report	✓	✓					
Finance Delegations Manual							
<b>Procurement (Purchasing, Contracting &amp; Tendering)</b>							
Asset Management Policy – currently in draft		✓					
Schedule of Cardholders and Limits (to be presented annually in February)							
Schedule of top 100 Suppliers	✓						
<b><u>Health and Safety</u></b>							
Health and Safety Annual Objective/KPI Report (annually in February)							
Health and Safety Reporting	✓	✓					
<b><u>Fraud</u></b>							
Fraud Reporting	✓	✓					
Protected Disclosure Reporting	✓	✓					
<b><u>Information Technology</u></b>							
Information Management Policy	✓						

<b>AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2019</b>							
	Aug	Sept					
<b>RISK MANAGEMENT</b>							
Risk Management Policy		✓					
Risk Register	✓	✓					
Insurance Matters							
<b>AUDIT (EXTERNAL)</b>							
Annual Report Governance		✓					
Annual Report Audit Plan							
Outstanding External Audit Matters (includes IT Review)	✓	✓					
Interim Management Letter	✓	✓					
<b>AUDIT (INTERNAL)</b>							
Approve and update of the Annual Internal Audit Work Plan	✓	✓					
Internal Audit Work updates	✓	✓					
Internal Audit Policy							
Internal Audit Tender process							

**Appendix A**

GOVERNANCE/FINANCIAL POLICIES REFERENCE INDEX					
Policy Area	Current Policy/Guidelines	Current Version Date	Cycle (Yrs)	Review Date	Area Responsible
<b>Governance</b>					
	Audit and Risk Subcommittee Terms of Reference	Dec 2016	1	October 2019	Civic
	Elected Members' Code of Conduct and Conflict of Interest		3	October 2019	Civic
	Legislative Compliance Policy	April 2019	3	April 2022	Legal
<b>Organisation Development and Performance (ODP)</b>					
	Staff Code of Conduct	Mar 2013	3	February 2018	Human Resources
	Staff Conflict of Interest Policy	June 2018	3	June 2021	Human Resources
	Health and Safety Policy	September 2018	2	September 2020	Human Resources
	Electronic Communications Email Quarantine Policy	May 2019	1	May 2020	Human Resources
<b>Financial</b>					
	Treasury Risk Management Policy	October 2018	1	August 2019	Treasury
	Asset Disposal and Write Off Policy	June 2018	3	June 2021	Finance
<b>Procurement (purchasing, contracting, disposal, tendering)</b>					
	Procurement and Contracts Management Policy	November 2017	2	November 2019	Procurement
	Asset Management Policy	2010		December 2018	ELT

GOVERNANCE/FINANCIAL POLICIES REFERENCE INDEX					
Policy Area	Current Policy/Guidelines	Current Version Date	Cycle (Yrs)	Review Date	Area Responsible
<b>Risk Management</b>					
	Risk Management Policy	Aug 2017	2	Aug 2019	Internal Audit and Risk
	Internal Audit Policy	May 2017	2	May 2019	Internal Audit and Risk
<b>Cyber Security</b>					
	Information Management Policy			December 2018	Business Information Services
	ICT Acceptable Use Policy	June 2018	3	June 2021	Business Information Services
<b>Sensitive Expenditure</b>					
	Sensitive Expenditure Policy	October 2017	2	October 2019	Finance
	Purchase Card Policy	August 2017	3	August 2020	Finance
<b>Gift and Hospitality</b>					
	Gift and Hospitality Policy	July 2018	2	July 2020	Corporate Governance
<b>Fraud</b>					
	Fraud Prevention Policy and Procedures	August 2018	3	December 2019	Finance
	Protected Disclosure "Whistle-Blower" Policy	November 2017	2	November 2019	Corporate Governance

## RESOLUTION TO EXCLUDE THE PUBLIC

That the Audit and Risk Subcommittee:

Pursuant to the provisions of the Local Government Official Information and Meetings Act 1987, exclude the public from the following part of the proceedings of this meeting namely:

General subject of the matter to be considered	Reasons for passing this resolution in relation to each matter	Ground(s) under section 48(1) for the passing of this resolution	Reason for Confidentiality
C1 Confirmation of the Confidential Minutes of Audit and Risk Subcommittee meeting - 13 June 2019 - Public Excluded	<p>S7(2)(h) The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.</p> <p>S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied.</p> <p>S7(2)(b)(i)</p>	.	

	<p>The withholding of the information is necessary to protect information where the making available of the information would disclose a trade secret.</p> <p>S7(2)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.</p> <p>S7(2)(b)(ii) The withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information.</p> <p>S7(2)(f)(ii) The withholding of the information is necessary to maintain the effective conduct of public affairs through the protection of such members, officers, employees and persons from improper pressure or harassment.</p> <p>S6(b) The making available of the information would be likely to endanger the safety of a person.</p>		
C2 Report to the Council on the interim	S7(2)(b)(ii)	S48(1)(a)	



audit of Dunedin City Council for the year ended 30 June 2019	The withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information.	The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	
C3 Audit NZ Fraud Questionnaire (Governance) for the year ended 30 June 2019	S7(2)(b)(i) The withholding of the information is necessary to protect information where the making available of the information would disclose a trade secret.	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	The information contained in the response is provided for audit purposes only.
C4 Audit and Risk Subcommittee Action List Report	S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied.	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	
C5 DCC Policy Update Report	S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for	

	<p>of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied.</p>	<p>which good reason for withholding exists under section 7.</p>	
<p>C6 Internal Audit Workplan Update - July 2019</p>	<p>S7(2)(b)(i) The withholding of the information is necessary to protect information where the making available of the information would disclose a trade secret.</p> <p>S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied.</p> <p>S7(2)(h)</p>	<p>S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p>	

	The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.		
C7 Update on the DCC Internal Audit Actions Register - July 2019	S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied.	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	
C8 Update on the DCC External Audit Actions Register - July 2019	S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	

	such information should continue to be supplied.		
C9 Internal Audit - 2018 Data Analytics	S7(2)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	The report is considered confidential because it refers to Council staff positions where those staff may not have had an opportunity to respond or comment on the report.
C10 Strategic Risk Register Update - July 2019	S7(2)(h) The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	
C11 Health and Safety Monthly Report for May 2019	S7(2)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	This information relates to the actions of individual staff who could be identified. This would breach their privacy and potentially prejudice any processes which may need to be managed..
C12 Treasury Risk Management Compliance Report	S7(2)(h) The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	
C13 Annual Review - DCC Treasury Risk Management Policy	S7(2)(h) The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	
C14 Dunedin City Holdings Ltd - Update	S7(2)(b)(ii) The withholding of the information is	S48(1)(a) The public conduct of the part of the meeting	

on Audit and Risk Activity	necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information.	would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	
C15 Protected Disclosure Register	<p>S7(2)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.</p> <p>S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied.</p>	<p>S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p>	
C16 Investigation Register	<p>S6(b) The making available of the information would be likely to endanger the safety of a person.</p> <p>S7(2)(a) The withholding of the information is</p>	<p>S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 6 and 7.</p>	The matters detailed in this report are subject to investigation and information should remain confidential so not to prejudice the investigation and any possible outcomes of the investigation..

	necessary to protect the privacy of natural persons, including that of a deceased person.		
C17 Investigation - Close Out Report	<p>S7(2)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.</p> <p>S7(2)(b)(ii) The withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information.</p> <p>S7(2)(f)(ii) The withholding of the information is necessary to maintain the effective conduct of public affairs through the protection of such members, officers, employees and persons from improper pressure or harassment.</p>	<p>S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p>	

This resolution is made in reliance on Section 48(1)(a) of the Local Government Official Information and Meetings Act 1987, and the particular interest or interests protected by Section 6 or Section 7 of that Act, or Section 6 or Section 7 or Section 9 of the Official Information Act 1982, as the case may require, which would be prejudiced by the holding of the whole or the relevant part of the proceedings of the meeting in public are as shown above after each item.