

Notice of Meeting:

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

Date: Thursday 24 June 2021
Time: 2.00 pm
Venue: Otaru Room, Civic Centre, The Octagon, Dunedin

Sandy Graham
Chief Executive Officer

Audit and Risk Subcommittee
PUBLIC AGENDA

MEMBERSHIP

Chairperson	Mr Warren Allen	
Deputy Chairperson	Ms Janet Copeland	
Members	Cr Christine Garey	Cr Doug Hall
	Mayor Aaron Hawkins	Cr Mike Lord
Senior Officer	Gavin Logie, Chief Financial Officer	
Governance Support Officer	Wendy Collard	

Wendy Collard
Governance Support Officer

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Wendy.Collard@dcc.govt.nz
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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 Cr Mike Lord.

That the Committee:

Accepts the apology from Cr Mike Lord.

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

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 Subcommittee:

- 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	Members and Staff Register of Interests	7

Audit and Risk Subcommittee - Register of Interest - current as at 17 June 2021				
Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
Waren Allen	Chairperson	Audit and Risk Committee, Porirua City Council	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Chairperson	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.
	Chairperson	Audit and Risk Committee, Ministry of Foreign Affairs and Trade	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Chairperson	Audit Advisory Board, PWC New Zealand	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Audit and Risk Committee, Anglican Diocesan of Wellington	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Chairperson	Board of Trustees, Integrated Reporting Foundation (London)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Treasurer and Committee Member	The Wellington Club (Inc)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Owner	Property Ownership - Wellington	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Owner	Property Ownership - Taupo	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Part Owner	Share of Apartment - Queensland, Australia	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Forestry Investment (Gisborne)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Kiwisaver	Milford Asset Management	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee/Beneficiary	Two Family Trusts - property ownership	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Aaron Hawkins	Trustee	West Harbour Beautification Trust	Potential conflict WHBT work with Parks and Reserves to co-ordinate volunteer activities	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Owner	Residential Property Owner - Dunedin	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Thank You Payroll	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	ICLEI Oceania Regional Executive	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Green Party	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	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Local Government New Zealand Zone 6 Committee (Council Appointment)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Otago Polytech's Research Centre of Excellence	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	LGNZ National Council	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Dunedin Hospital Local Advisory Group	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Alexander McMillan Trust	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Cosy Homes Trust	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
	Chairperon	LGNZ Policy Advisory Group	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	St Paul's Cathedral Foundation	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Connecting Dunedin (Council Appointment)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Otago Theatre Trust (Council Appointment)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Christine Garey	Trustee	Garey Family Trust - Property Owner - Dunedin	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Creative Dunedin Partnership (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
		External family member is a Principal Security Consultant works for CCL	Major supplier of CCL	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Dunedin Symphony Orchestra Foundation Board of Trustess (Council Appointment)	Potential Grants recipient.	Withdraw from discussion and leave the table. If in confidential leave the room. Seek advice prior to the meeting.
	Chair	Grants Subcommittee (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Theomin Gallery Management Committee (Council Appointment)	No conflict identified	Withdraw from discussion and leave the table. If in confidential leave the room. Seek advice prior to the meeting.
	Member	Local Government New Zealand Zone 6 Committee (Council Appointment)	No conflict identified	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.
	Director/Shareholder	The Woodshed 2014 Limited	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.
	Supplier	Southweight Truck & Weights for testing Weighbridges Otago & Southland	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Milburn Processing Limited	Currently no likely conflict	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
	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.
	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.
	Partner	Highland Helicopters	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Appellant	2GP	Appellant to 2GP	Withdraw from discussion and leave the table. If in confidential leave the room. Seek advice prior to the meeting.
	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 Lord Family Trust - Owner of Residential Properties - Dunedin	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.
	Chairperson	Federated Farmers Charitable Trust	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Fonterra	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.
	Trustee	Otago Youth Adventure Trust	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Strath Taieri Community Board (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Hereweka Harbour Cones Trust (Council Appointment)	Potential grants recipient. Duties to Trust may conflict with duties of Council Office.	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.
Janet Copeland	Director	Next Investments Ltd	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
	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.
	Trustee	Southland Charitable Hospital Trust	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.
	Past President	Southland Branch of NZ Law Society	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	New Zealand Law Society - Standards Committee (Southland)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Staff				
Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
Sandy Graham	Owner	Residential property Dunedin	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Trustee of the Taieri Airport Facilities Trust	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Otago Golf Club	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Gavin Logie	Owner	Residential Property, Dunedin	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Owner	Residential Property, Wanaka	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Minority Shareholder	Southern Hospitality	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Golden Block Investments Limited	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Five Council-owned non-trading companies	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
		Son works for Tregaskis Brown who provide consultancy Services to Central Government	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
		Wife works in a senior financial position in the Finance Department, University of Otago	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.

CONFIRMATION OF MINUTES


AUDIT AND RISK SUBCOMMITTEE MEETING - 21 APRIL 2021

RECOMMENDATIONS

That the Subcommittee:

- a) **Confirms** the public part of the minutes of the Audit and Risk Subcommittee meeting held on 21 April 2021 as a correct record.

Attachments

Title	Page
A  Minutes of Audit and Risk Subcommittee meeting held on 21 April 2021	12

Audit and Risk Subcommittee

MINUTES

Minutes of an ordinary meeting of the Audit and Risk Subcommittee held in the Otaru Room, Civic Centre, The Octagon, Dunedin on Wednesday 21 April 2021, commencing at 2.00 pm

PRESENT

Chairperson
Deputy Chairperson

Warren Allen
Janet Copeland

Members

Cr Christine Garey	Cr Doug Hall
Mayor Aaron Hawkins	Cr Mike Lord

IN ATTENDANCE

Sandy Graham (Chief Executive Officer), Gavin Logie (Acting General Manager, Finance), Andrew Slater (Risk and Internal Audit Manager).and Rudie Tomlinson (Director, Audit NZ)

Governance Support Officer

Wendy Collard

1 APOLOGIES

An apology from Mayor Hawkins for early departure.

Moved(Cr Mike Lord/Cr Doug Hall)

That the Subcommittee

Accepts the apology from Mayor Aaron Hawkins.

Motion carried

2 CONFIRMATION OF AGENDA

Moved (Cr Mike Lord/Cr Doug Hall):

That the Subcommittee:

Confirms the agenda without addition or alteration

Motion carried (AR/2021/008)

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.

Janet Copeland provided an update to her register.

Moved (Warren Allen/Cr Christine Garey):

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/2021/009)

4 CONFIRMATION OF MINUTES

4.1 AUDIT AND RISK SUBCOMMITTEE MEETING - 18 FEBRUARY 2021

Moved (Mayor Aaron Hawkins/Janet Copeland):

That the Subcommittee:

Confirms the public part of the minutes of the Audit and Risk Subcommittee meeting held on 18 February 2021 as a correct record.

Motion carried (AR/2021/010)

PART A REPORTS

5 FINANCIAL RESULTS FOR PERIOD ENDING 28 FEBRUARY 2021

A report from Finance provided a copy of the Financial Results for the period ending 28 February 2021 report which was presented to the Council meeting held on 30 March 2021.

The Chief Executive Officer (Sandy Graham) and the Acting General Manager Finance (Gavin Logie) spoke to the report and responded to questions.

Moved (Warren Allen/Cr Mike Lord):

That the Subcommittee:

- a) **Notes** the Financial Results for the period ending 28 February 2021 report.

Motion carried (AR/2021/011)

6 AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2021

A report from Civic provided the revised Audit and Risk Subcommittee Work Plan 2021 which had been aligned with work programmes scheduling and decision-making.

Moved (Warren Allen/Janet Copeland):

That the Subcommittee:

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

Motion carried (AR/2021/012)

RESOLUTION TO EXCLUDE THE PUBLIC

Moved (Cr Mike Lord/Cr Doug Hall):

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:

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 Audit and Risk Subcommittee	S7(2)(b)(ii) The withholding of the information is	.	

meeting - 18 February
2021 - Public Excluded

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)(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.

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)(b)(i)
The withholding of the information is necessary to protect information where the making available of the information would disclose a trade secret.

	S7(2)(h) The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.		
	S6(b) The making available of the information would be likely to endanger the safety of a person.		
C2 Report to the Council on the audit of Dunedin City Council for the year ended 30 June 2020	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.	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.	
C3 Audit Engagement Letter and Audit Arrangements for Year Ending 30 June 2021	S7(2)(i) The withholding of the information is necessary to enable the local authority to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).	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.	
C4 10 Year Plan 2021-31 Update Report	S7(2)(i) The withholding of the information is necessary to enable the local authority to carry on, without prejudice or disadvantage, negotiations (including commercial and	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	The report is in draft. Discussions are still to be held with the auditors to finalise the report..

C5 DCC Risk 'Deep Dive' - Strategic Project Management	<p>industrial negotiations).</p> <p>S7(2)(c)(i)</p> <p>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>exists under section 7.</p> <p>S48(1)(a)</p> <p>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 Internal Audit Workplan Update	<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)(c)(i)</p> <p>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</p>	<p>S48(1)(a)</p> <p>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>

	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.	
C7 DCC External Audit Actions Update	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 DCC Policy Update 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	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.

	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.		
C9 Health and Safety Monthly Report for February 2021	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 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..
C10 Dunedin City Holdings Ltd - Update on Audit and Risk Activity	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.	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 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.	
C12 Protected Disclosure Register	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	

	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.	which good reason for withholding exists under section 7.	
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 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..
	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 Rudie Tomlinson (Audit NZ) be permitted to remain at the meeting, after the public has been excluded, because of their knowledge of Item C2 and C3. 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/2021/013)

The meeting moved into confidential at 2.27 pm and concluded at 4.58 pm.

.....
CHAIRPERSON

PART A REPORTS

AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2021

Department: Civic

EXECUTIVE SUMMARY

- 1 This report provides a copy of the revised Audit and Risk Subcommittee Work Plan 2021 which has been aligned with work programmes scheduling and decision-making.
- 2 Please note that the Governance and Financial Policies are included in an appendix to the Work Plan.
- 3 It should be noted that items without ticks shown have not been scheduled for action.
- 4 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:	Clare Sullivan - Manager Governance

Attachments

	Title	Page
A	Work Plan	23

AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2021							
	Jun	Aug	Dec				
GOVERNANCE							
Audit and Risk Subcommittee Terms of Reference/Delegations							
POLICY REVIEWS/UPDATES							
<u>Governance</u>							
Legal Update	✓		✓				
<u>Human Resources</u>							
Leave Management Policy							
Staff Code of Conduct (Employee Values and Practices)							
Gifts and Hospitality Policy							
Electronic Communications Email Quarantine Policy							
Electronic Communications Email Quarantine Policy (quarterly reporting)	✓		✓				
<u>Financial</u>							
Asset Disposal and Write off Policy		✓					
Internal Audit Policy	✓						
Risk Management Policy			✓				
Treasury Compliance Report	✓	✓	✓				
<u>Procurement (Purchasing, Contracting & Tendering)</u>							
Asset Management Policy							
Schedule of top 100 Suppliers		✓					
<u>Health and Safety</u>							
Health, Safety and Wellbeing Policy							
Health and Safety Reporting	✓	✓	✓				
<u>Fraud</u>							
Staff Conflict of Interest Policy		✓					
Fraud Reporting	✓	✓	✓				
Protected Disclosure Reporting	✓	✓	✓				

AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2021							
	Jun	Aug	Dec				
Information Technology							
Information Management Policy							
ICT Acceptable Use Policy		✓					
RISK MANAGEMENT							
Corporate Risk Register	✓		✓				
Insurance Update	✓						
RISK OVERVIEW							
Climate Change							
Organisation Security (Cyber)	✓						
Strategic Project Management							
Asset Management - Renewals		✓					
Central Government Reforms			✓				
Business Continuity Planning including COVID							
Financial Risk							
AUDIT (EXTERNAL)							
Annual Report Governance							
Annual Report Audit Plan	✓						
External Audit Actions Update		✓					
Interim Management Letter							
AUDIT (INTERNAL)							
Internal Audit Actions Update	✓		✓				

Appendix A

CORPORATE POLICIES REFERENCE INDEX					
Policy Area	Current Policy/Guidelines	Current Version Date	Cycle (Yrs)	Review Date	Area Responsible
Governance					
	Audit and Risk Subcommittee Terms of Reference	October 2019	3	October 2022	Civic
	Elected Members' Code of Conduct and Conflict of Interest	October 2019	3	October 2022	Civic
	Legislative Compliance Policy	April 2019	3	April 2022	Legal
Organisation Development and Performance (ODP)					
	Staff Code of Conduct	Mar 2013	3	February 2018	People, Safety and Culture
	Staff Conflict of Interest Policy	June 2018	3	June 2021	People, Safety and Culture s
	Health, Safety and Wellbeing Policy	December 2019	2	December 2020	People, Safety and Culture
	Electronic Communications Email Quarantine Policy	May 2019	1	May 2020	People, Safety and Culture
Financial					
	Treasury Risk Management Policy	March 2021	1	June 2022	Dunedin City Treasury Ltd
	Asset Disposal and Write Off Policy	June 2018	3	June 2021	Finance
Procurement (purchasing, contracting, disposal, tendering)					
	Procurement and Contracts Management Policy	June 2020	2	June 2022	Procurement
	Asset Management Policy	November 2019	1	November 2020	Infrastructure Services

CORPORATE POLICIES REFERENCE INDEX					
Policy Area	Current Policy/Guidelines	Current Version Date	Cycle (Yrs)	Review Date	Area Responsible
Risk Management					
	Risk Management Policy	December 2019	2	December 2021	Internal Audit and Risk
	Internal Audit Policy	May 2019	2	May 2021	Internal Audit and Risk
Cyber Security					
	Information, Communication and Technology Policy			August 2019	Business Information Services
	ICT Acceptable Use Policy	June 2018	3	July 2021	Business Information Services
Sensitive Expenditure					
	Sensitive Expenditure Policy	September 2020	3	September 2023	Finance
	Purchase Card Policy	August 2020	3	August 2023	Finance
Gift and Hospitality					
	Gift and Hospitality Policy	July 2018	2	July 2020	People, Safety and Culture
	Koha Policy	September 2020	2	September 2022	Finance
Fraud					
	Fraud Bribery & Corruption Prevention Policy	September 2019	3	September 2022	Finance
	Protected Disclosure "Whistle-Blower" Policy	January 2020	2	January 2022	Corporate Governance

FINANCIAL RESULTS FOR PERIOD ENDING 30 APRIL 2021

Department: Civic

EXECUTIVE SUMMARY

- 1 This report provides a copy of the Financial Results for the period ending 30 April 2021 report which was presented to the Council meeting held on 25 May 2021.

RECOMMENDATIONS


That the Subcommittee:

- a) **Notes** the Financial Results for the period ending 30 April 2021 report.

Signatories

Author:	Wendy Collard - Governance Support Officer
Authoriser:	Clare Sullivan - Manager Governance

Attachments

	Title	Page
A	Financial Results for period ending 30 April 2021	28

FINANCIAL RESULT - PERIOD ENDED 30 APRIL 2021

Department: Executive Leadership Team

EXECUTIVE SUMMARY

- 1 This report provides the financial results for the ten months ended 30 April 2021 and the financial position as at that date.
- 2 As this is an administrative report only, there are no options or Summary of Considerations.

\$ Million	Actual	Budget	Variance		Last Year
Revenue	258.049	255.688	2.361	F	253.694
Expenditure	264.753	264.685	(0.068)	U	258.070
Net Surplus/(Deficit) excluding Waipori	(6.704)	(8.997)	2.293	F	(4.376)
Waipori Fund Net	8.021	4.264	3.757	F	1.925
Net Surplus/(Deficit) including Waipori	1.317	(4.733)	6.050	F	(2.451)
Capital Expenditure	83.058	105.066	22.008		72.197
Debt					
Short Term Borrowings	28.000	67.900	39.900	F	25.000
Term Loans	243.973	243.973	-		218.973
Total Debt	271.973	311.873	39.900	F	243.973

RECOMMENDATIONS

That Council:

- a) **Notes** the Financial Performance for the ten months 30 April 2021 and the Financial Position as at that date.

BACKGROUND

- 3 This report provides the financial statements for the ten months ended 30 April 2021. 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 The year to date favourable revenue variance included increased activity at the Green Island Landfill, and unbudgeted government project funding for Economic Development, Three Waters, Property and Parks.
- 5 These favourable revenue variances were partially offset by lower grants funding in transport due to a lower level of subsidised capital expenditure. Parking revenue was also tracking below budget due to the temporary closure of the St Andrew & Dowling street carparks while on-site works were completed.
- 6 Overall expenditure was in line with budget. Favourable variances included:
- favourable interest expenditure due to the lower level of borrowing and a favourable floating interest rate,
 - delayed timing of some grant expenditure including allocation and disbursement from the Covid19 fund,
 - favourable personnel costs reflecting vacancies across the organisation,
 - timing/savings of greenspace maintenance costs in Parks resulting in part from better management of the related contracts.
- 7 These favourable variances were offset by:
- higher ETS and variable contract costs at the Green Island Landfill as a result of increased activity,
 - development/scoping costs in Transport related to the major projects programme. Roding maintenance was also running ahead of budget due to the timing of expenditure,
 - expenditure related to the government project funding discussed above,
 - unbudgeted costs associated with the second-generation district plan,
 - expenditure related to resource consents due to the high number of applications received.
- 8 The operating result for the Waipori Fund was favourable year to date with positive movements across all equity markets. Fair value adjustments in the current month were positive following the market decline in March.

- 9 Capital expenditure was \$1.901 million ahead of budget for the month reflecting a number of projects now in delivery – Three Waters in particular. The current forecast has full year expenditure between \$95.0m and \$100.0m.

NEXT STEPS

- 10 Financial Result Reports continue be presented to future meetings of either the Finance and Council Controlled Organisation Committee or Council.

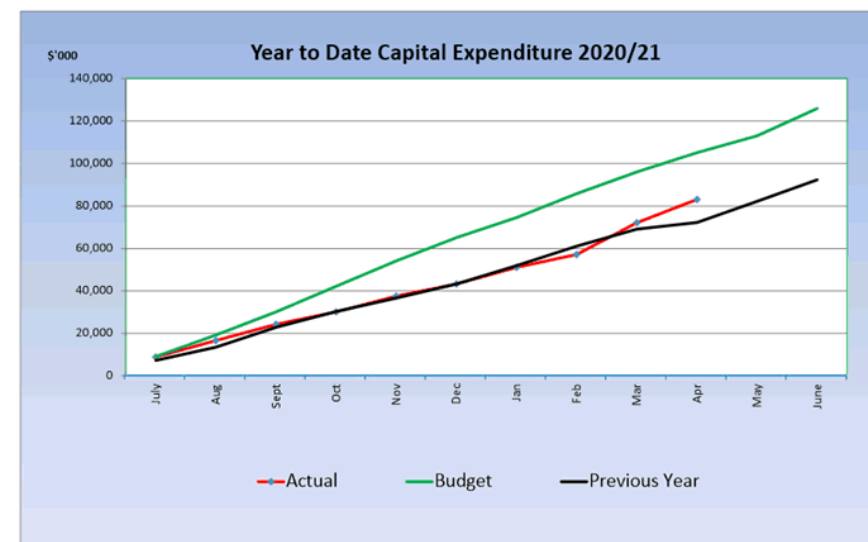
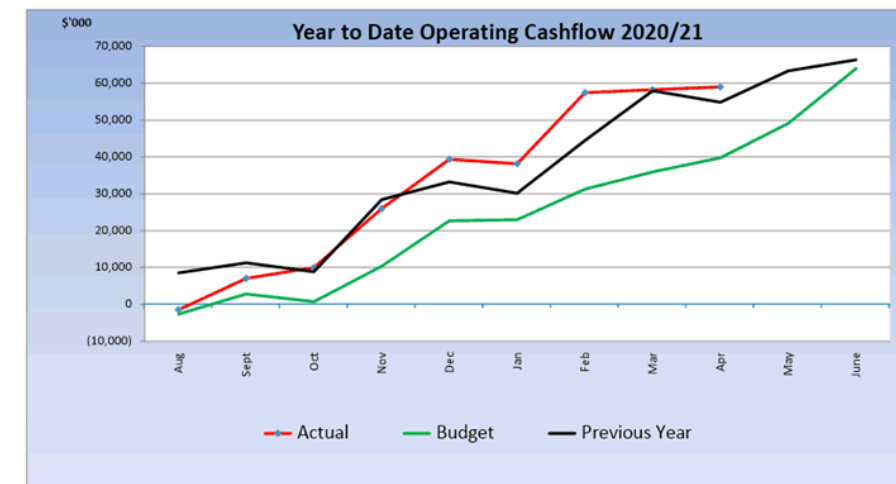
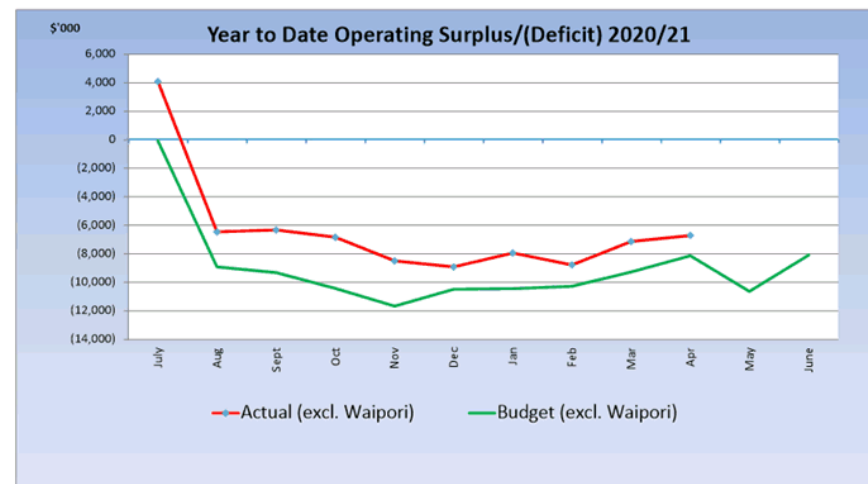
Signatories

Authoriser:	Gavin Logie - Acting General Manager Finance
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Attachments

	Title	Page
A	Summary Financial Information	
B	Statement of Financial Performance	
C	Statement of Financial Position	
D	Statement of Cashflows	
E	Capital Expenditure Summary	
F	Summary of Operating Variances	


DUNEDIN CITY COUNCIL SUMMARY FINANCIAL INFORMATION AS AT 30 APRIL 2021



Borrowing Metrics	LGFA Target	Actual	Budget
Interest as a % rates revenue	< 30% *	5.2%	7.3%
Interest as a % total revenue	< 20% *	3.1%	4.4%
Debt % annualised revenue	250.0% Max.	99.3%	113.8%


* represents the ability to fund interest costs from revenue

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DUNEDIN CITY COUNCIL										 DUNEDIN kaunihera CITY COUNCIL a-rohe o Ōtepoti	
Statement of Financial Performance											
For the Period Ending 30 April 2021											
Amount : \$'000											
Mth Actual	Mth Budget	Mth Variance		Year to Date Actual	Year to Date Budget	Year to Date Variance		LY YTD Actual	LY Full Year Actual	Full Year Budget	
REVENUE											
13,594	13,541	53 F	Rates Revenue	135,928	135,412	516 F		130,574	156,967	163,136	
28	66	38 U	Rates Penalties	818	319	499 F		683	766	333	
5,589	5,286	303 F	Other Operating Revenue	58,975	54,448	4,527 F		59,238	73,113	66,172	
3,140	3,071	69 F	Grants	30,642	35,496	4,854 U		32,718	40,052	40,701	
194	69	125 F	Contributions	1,941	693	1,248 F		961	6,083	3,832	
3,003	2,933	70 F	Internal Revenue	29,745	29,320	425 F		29,520	35,349	35,180	
25,548	24,966	582 F	TOTAL REVENUE	258,049	255,688	2,361 F		253,694	312,330	309,354	
EXPENDITURE											
5,254	5,434	180 F	Personnel Costs	54,543	56,488	1,945 F		55,188	67,488	67,972	
6,951	5,628	1,323 U	Operations & Maintenance	61,285	57,308	3,977 U		55,366	67,593	68,293	
901	970	69 F	Occupancy Costs	20,907	21,529	622 F		22,391	24,825	26,235	
1,778	1,790	12 F	Consumables & General	19,960	18,971	989 U		19,164	27,255	23,629	
282	189	93 U	Grants & Subsidies	9,546	10,122	576 F		8,699	10,095	10,790	
3,003	2,931	72 U	Internal Charges	29,745	29,321	424 U		29,519	35,349	35,180	
6,256	6,108	148 U	Depreciation	61,633	61,074	559 U		59,028	73,097	73,289	
698	986	288 F	Interest	7,134	9,872	2,738 F		8,715	10,014	12,051	
25,123	24,036	1,087 U	TOTAL EXPENDITURE	264,753	264,685	68 U		258,070	315,716	317,439	
425	930	505 U	NET SURPLUS (DEFICIT) EXCLUDING WAIPORI	(6,704)	(8,997)	2,293 F		(4,376)	(3,386)	(8,085)	
1,312	426	886 F	Add Waipori Fund Net Operating Result	8,021	4,264	3,757 F		1,925	4,948	5,115	
1,737	1,356	381 F	NET SURPLUS (DEFICIT) INCLUDING WAIPORI	1,317	(4,733)	6,050 F		(2,451)	1,562	(2,970)	

		DUNEDIN CITY COUNCIL		DUNEDIN CITY COUNCIL		kaunihera a-rohe o Ōtepoti	
		Statement of Financial Position					
		As at 30 April 2021					
		Amount : \$'000					
As at 30-Jun-20		As at 30-Apr-21	Budget 30-Apr-21	Budget 30-Jun-21	As at 30-Apr-20		
Current Assets							
15,362	Cash and Deposits	14,252	10,892	9,558	18,467		
24,357	Sundry Debtors	31,904	29,495	19,379	30,179		
7,163	Short Term Investments	6,428	9,733	9,733	8,129		
-	Assets held for Resale	-	-	-	-		
352	Inventories	392	288	288	288		
47,234	Total Current Assets	52,976	50,408	38,958	57,063		
Non Current Assets							
317,036	Investments	330,013	318,027	320,869	314,894		
3,065,159	Fixed Assets	3,086,526	3,146,438	3,195,493	3,055,409		
3,382,195	Total Non Current Assets	3,416,539	3,464,465	3,516,362	3,370,303		
3,429,429	TOTAL ASSETS	3,469,515	3,514,873	3,555,320	3,427,366		
Current Liabilities							
13,284	Sundry Creditors	23,988	12,000	10,000	13,875		
36,300	Accrued Expenditure	36,475	21,223	27,407	36,645		
-	Short Term Borrowings	28,000	67,900	-	25,000		
2,052	Derivative Financial Instruments	1,257	874	367	2,859		
51,636	Total Current Liabilities	89,720	101,997	37,774	78,379		
Non Current Liabilities							
243,973	Term Loans	243,973	243,973	308,873	218,973		
12,241	Other Non-Current Liabilities	12,133	11,360	11,360	11,376		
256,214	Total Non Current Liabilities	256,106	255,333	320,233	230,349		
307,850	TOTAL LIABILITIES	345,826	357,330	358,007	308,728		
3,121,579	COUNCIL EQUITY	3,123,689	3,157,543	3,197,313	3,118,638		
3,429,429		3,469,515	3,514,873	3,555,320	3,427,366		
Statement of Change in Equity							
3,120,186	Opening Balance	3,121,579	3,161,587	3,161,587	3,120,186		
1,562	Operating Surplus (Deficit)	1,317	(4,733)	(2,970)	(2,451)		
(2,382)	Movements in Reserves	(2)	-	37,500	(503)		
2,213	Adjustment Derivatives	795	689	1,196	1,406		
3,121,579		3,123,689	3,157,543	3,197,313	3,118,638		

<p>DUNEDIN CITY COUNCIL Statement of Cashflows For the Period Ending 30 April 2021 Amount : \$'000</p>				
	Year to Date Actual	Year to Date Budget	Full Year Budget	LY YTD Actual
Cash Flow from Operating Activities				
<i>Cash was provided from operating activities</i>				
Rates Received	130,939	130,732	162,974	124,935
Other Revenue	97,200	84,198	100,611	90,458
Interest Received	4,049	4,937	8,105	4,298
Dividend Received	1,061	1,277	1,531	1,578
Income Tax Refund	-	-	850	-
<i>Cash was applied to</i>				
Suppliers and Employees	(165,224)	(170,301)	(198,532)	(157,081)
Interest Paid	(9,039)	(11,066)	(11,571)	(9,345)
Net Cash Inflow (Outflow) from Operations	58,986	39,777	63,968	54,843
Cash Flow from Investing Activities				
<i>Cash was provided from investing activities:</i>				
Sale of Assets	69	-	120	731
Reduction in Investments	-	-	-	328
<i>Cash was applied to:</i>				
Increase in Investments	(6,117)	-	(2,550)	-
Capital Expenditure	(82,048)	(104,746)	(124,841)	(74,340)
Net Cash Inflow (Outflow) from Investing Activity	(88,096)	(104,746)	(127,271)	(73,281)
Cash Flow from Financing Activities				
<i>Cash was provided from financing activities:</i>				
Loans Raised	-	-	64,900	-
Increase in Short Term Borrowings	42,000	67,900	-	54,000
<i>Cash was applied to:</i>				
Loans Repaid	-	-	-	-
Decrease in Short Term Borrowings	(14,000)	-	-	(29,000)
Net Cash Inflow (Outflow) from Financing Activity	28,000	67,900	64,900	25,000
Total Increase/(Decrease) in Cash	(1,110)	2,931	1,597	6,562
Opening Cash and Deposits	15,362	7,961	7,961	11,905
Closing Cash and Deposits	14,252	10,892	9,558	18,467

<div><div><div>DUNEDIN CITY COUNCIL</div><div>Capital Expenditure Summary by Activity</div><div>For the Period Ending 30 April 2021</div><div>Amount : \$'000</div></div><div> DUNEDIN kaunihera CITY COUNCIL a-rohe o Ōtepoti</div></div>						
Description	Year to Date Actual	Year to Date Budget	Year to Date Variance	Over Under Spend	LY YTD Actual	Full Year Budget
Arts and Culture	951	1,541	590	U	784	2,267
Community and Planning	(74)	569	643	U	383	644
Corporate Services	1,845	3,515	1,670	U	2,429	4,060
Enterprise Dunedin	1	-	1	O	7	-
Property	9,268	16,173	6,905	U	7,864	18,966
Parks and Recreation	3,482	5,892	2,410	U	2,634	9,769
Customer and Regulatory Services	134	1,727	1,593	U	101	1,752
Transport	40,002	47,531	7,529	U	40,472	55,487
Waste & Environmental	907	1,566	659	U	1,216	2,012
Three Waters	26,542	26,552	10	U	16,307	30,999
	83,058	105,066	22,008	U	72,197	125,956

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<p>DUNEDIN CITY COUNCIL Summary of Operating Variances For the Period Ending 30 April 2021</p> <p>Amount : \$'000</p> <p>DUNEDIN kaunihera CITY COUNCIL a-rohe o Ōtepoti</p>												
Group	Year to Date Surplus(Deficit)			Year to Date Variance Favourable (Unfavourable)								
	Actual	Budget	Variance	Rates Revenue	Other Ext Revenue	Int Revenue	Staff	Ops & Other Exps	Internal Costs	Interest	Depr'n	
Waipori Fund	8,021	4,264	3,757	-	3,772	-	-	(15)	-	-	-	-
Arts and Culture	322	(731)	1,053	-	464	13	456	83	2	-	35	-
Community and Planning	(144)	(409)	265	-	6	10	549	(239)	(67)	-	6	-
Corporate Services	900	353	547	-	(1)	30	86	510	21	-	(99)	-
Enterprise Dunedin	454	(195)	649	-	1,743	6	202	(1,293)	(8)	-	(1)	-
Property	(1,259)	(1,167)	(92)	-	255	6	(18)	(536)	(7)	-	208	-
Investment	(5,847)	(9,414)	3,567	487	24	-	(72)	211	10	2,907	-	-
Otago Museum Levy	(756)	(756)	-	-	-	-	-	-	-	-	-	-
Other	653	(331)	984 *	535	(6)	3	510	93	19	(169)	(1)	-
Parks and Recreation	1,387	(1,010)	2,397	-	928	1	346	1,249	(5)	-	(122)	-
Customer and Regulatory Services	1,581	1,096	485	-	135	(15)	37	319	(49)	-	58	-
Transport	136	8,073	(7,937)	-	(6,652)	-	249	(1,351)	(6)	-	(177)	-
Waste & Environmental	(26)	(592)	566	-	2,111	371	41	(1,904)	30	-	(83)	-
Three Waters	(4,105)	(3,914)	(191)	(7)	1,914	-	(441)	(910)	(364)	-	(383)	-
Total Council	1,317	(4,733)	6,050	1,015	4,693	425	1,945	(3,783)	(424)	2,738	(559)	
* Other includes: Corporate Management, Dunedin Centre, Finance, Human Resources and Warm Dunedin												

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 - 21 April 2021 - 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)(i) The withholding of the information is necessary to enable the local authority to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).</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</p>	.	

	<p>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) 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)(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)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.</p> <p>S6(b) The making available of the information would be likely to endanger the safety of a person.</p>		
C2 Audit Plan for Year Ending 30 June 2021	S7(2)(i) The withholding of the information is	S48(1)(a) The public conduct of the part of the meeting	

	necessary to enable the local authority to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).	would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	
C3 10 Year Plan 2021-31 Update Report	S7(2)(i) The withholding of the information is necessary to enable the local authority to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).	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.	Discussions are still to be held with the auditors to finalise the 10 year plan 2021-31 document..
C4 Health and Safety Monthly Reporting for April 2021	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 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..
C5 Audit and Risk Subcommittee Actions 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	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.	

	should continue to be supplied.		
C6 DCC Corporate Risk Register Update	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.	
C7 DCC Risk 'Deep Dive' - Cyber Risk	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 Legal Matters	S7(2)(g) The withholding of the information is necessary to maintain legal professional privilege.	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.	
C9 Internal Audit Workplan Update	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	

	<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) The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.</p>	withholding exists under section 7.	
C10 DCC Internal Audit Actions Update	<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</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>	

	information from the same source and it is in the public interest that such information should continue to be supplied.		
C11 Dunedin City Holdings Ltd - Update on Audit and Risk Activity	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.	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.	
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 Protected Disclosure Register	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)(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	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.	

	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.		
C14 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 necessary to protect the privacy of natural persons, including that of a deceased person.</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..

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.