



# Minutes

of the

## Audit Committee

# Ordinary Meeting

Date 11 June 2013  
Venue Council Chamber  
515 Mackay Street  
Thames

### Present

LA Fox (Chairperson) HD Bartley  
PA Brljevic  
K Johnston  
P Jones

### In Attendance

Name	Item(s)
David Hammond (Chief Executive)	3.2
Steve Baker (Chief Financial Officer)	All items
Helga Sheppard (Governance Support Co-ordinator)	All items
Pam Howat (Group Manager - Support Services)	2.2
Garry Talbot	2.2
Graham McDermott (Senior Policy Analyst)	2.5
Katina Conomos (Strategic Planning Team Leader)	3.1
Vanessa Cooling (Financial Policy Analyst)	3.2
Murray Foster (Information and Technology Manager)	3.4
Chris Williams (Facilities Manager)	6.2

### Apologies

None

Meeting Commenced 09.02am

## **Adjournments and Absences**

### **Adjournment**

Chairperson

### **Start**

10.41

### **Finish**

10.58

### **Reason**

Morning Tea

Chairperson

12.52

13.18

Lunch

### **Absences**

PA Brljevich

### **Start**

13.18

### **Finish**

13.25

### **Item**

4.1, 6.1 & Part 6.2

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# 1 Meeting Conduct

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## 1.1 Apologies

All members were present.

## 1.2 Public Forum

Mr Peter Wood made a verbal presentation to the Audit Committee regarding the Mercury Bay Multisport Complex (MBSC) and advised the Committee that based on conversations he had with the Chief Financial Officer, and perusing the document which he initially called "the Secret Deed", he will not be taking this matter any further for the following reasons:

- The "Secret Deed" was disclosed to Council by Whitianga Waterways in 2006.
- The decision to have the Whitianga Waterways land evaluated against the Sherriff's block by Opus was a decision taken by the Mercury Bay Community Board and ultimately that of Council.
- The deed was ignored and that when Whitianga Waterways chose to implement the deed the sports ground reverted to the Whitianga Waterways land.

Mr Wood believes that the unrelated problem of the sports ground has been adequately addressed by Council and staff.

The Committee thanked Mr Wood for addressing them  
Mr Wood spoke about the DCs, and advised that he is not taking the matter any further.  
Mr Wood believes that the Council and staff have adequately addressed the issue of the MBSC.

Mr Wood also asked whether the appointment of an independent auditor is subject to a tender process. The CFO advised that this would be explained in detail when the Committee discusses item 2.1 on the agenda.

The Committee thanked Mr Wood for addressing them

### **Resolved**

That the Audit Committee:

1. Receives the speakers in public forum.

**Moved/Seconded By:** Fox/Brijevich

## 1.3 Items not on the Agenda

No items not on the agenda.

## 1.4 Conflict of Interest

The Chairperson invited notice from members of:

1. Any interests that may create a conflict with their role as an elected member relating to the minutes item(s) for the meeting; and
2. Any interests in items in which they have a direct or indirect pecuniary interest as provided for in the Local Authorities (Members' Interests) Act 1968.

No conflicts were declared.

## 1.5 27 March 2013 - Audit Committee Minutes for Confirmation

The minutes of the Audit Committee's previous meeting were presented for confirmation.

### Resolved

That the Audit Committee:

1. Confirms the following Minutes:  
Audit Committee - 27 March 2013

**Moved/Seconded By:** Bartley/Jones

## 2 Audits and Reviews

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### 2.1 Request to Endorse Audit NZ Audit Arrangements letter for 30 June 2013 Annual Report.

A report was presented by the Chief Financial Officer seeking the Audit Committee's approval of the Audit New Zealand audit arrangements for the financial results for the year ended 30 June 2013 (Attachment A).

#### Key Discussion Points

- The engagement letter was received after the previous Audit Committee. It was signed by the Mayor in April 2013. As such retrospective approval is sought on that document.
- Mr Halford of Audit New Zealand spoke about the audit proposals, audit engagement letters and audit arrangements letters, and how they related to the audit and to each other. All three documents are standard documents. The audit proposal is in place. The Auditor-General allocates audits, they are not tendered. The last was negotiated for a 3 year period. Next year the audit letter will come before council for re-negotiation again.
- Audit NZ is interested in the property, plant and equipment. Council Reserves will be checked to ensure that they are correct. Audit NZ is checking that Hauraki Rail Trail and Destination Coromandel are public entities and Audit NZ will be checking that they will be audited. This will be going to the OAG.
- Audit NZ will check that there are appropriate disclosures where there are changes to budget.

- Changes to the LGA were discussed, and it was noted that there are a number of new clauses that councils have to comply with around financial statements (such as FIS statements), and that these FIS statements have to be correct and in the prescribed form.
- Being an election year, Audit NZ are keen to ensure that there is no electioneering at a council level and key Council documents like the Annual Report will be checked.
- Audit NZ will be checking on LASS (Local Authority Shared Services) arrangements and will discuss any concrete proposals. Insurance matters will be dealt with and will assess risks on reduced cover as Audit NZ would like to make sure that this is adequately covered.
- Weather tightness and the emissions trading scheme was discussed.
- As part of Audit NZ's review, development contributions will be looked at to ensure these are being dealt with correctly.
- Audit NZ will assess fraud and risk policies and sensitive expenditure such as travel, conferences etc.
- Any severance payments will be looked at to ensure that the information is correct, and if necessary, will obtain a legal view as to whether these will be disclosed. Audit NZ will also be ensuring that there is a process in place to address this.
- Treaty settlements will be looked at, as well as any co-governance arrangements, and Audit NZ will also be looking at remuneration figures.
- Contract management will be looked at as part of this year's audit.
- Changes in accounting standards are coming – transition to public entity reporting tiers.
- Audit NZ will be looking at Information Systems of the Council.
- The Audit NZ team are currently doing an interim audit, and the fee for this is fixed.
- The Committee sought clarification from Audit NZ on the electioneering issue and conflicts of interest. Mr Halford advised that the Members' Interest Act governs contracts and the issues of conflicts of interest, and this can also be where councils have interest in funding etc. Mr Halford stressed the need to be careful around the nature of the conflict of interest. The consequences of not going to the OAG are huge.
- The Committee also discussed Council's information systems and sought clarification from Audit NZ as to what they look for when auditing Council's IT systems. Mr Halford advised that from an audit point of view, they are looking at issues such as change management, security, disaster management and that there are internal controls which are operating correctly and that the internal controls cannot be manipulated or changed.
- The Audit Committee would like Audit NZ to look at the council's IT systems in more detail as they would like to obtain some comfort that these systems have been looked at externally, especially regarding the issue of reporting systems, and asked whether this could be covered under the contract. The CFO will discuss this issue with Audit NZ.
- The Committee asked about the charges for the auditing fee and why this was locked in for a 3 year period.
- Mr Halford explained the process around how fees are calculated, and that they are checked and moderated by the OAG. Audit NZ is open to negotiation around the fee charges. Where there is no agreement on the fees charged, disputes go to the OAG for moderation. Audit NZ turns over its appointed auditor every 6 years.
- In past years, the tender process that used to be in place did not guarantee that a council would not end up with Audit NZ again. The tender process was costly.
- The Committee asked about the Ten Year Plan and whether Audit NZ ever had to advise on strategy. Mr Halford advised that financial prudence is audited, and where a policy does not match up with financial aims, then the issue would be addressed.

- The Committee asked about staff signing off the audit arrangements where there appears to be no delegation for them to do this. The CFO advised that the Audit Committee signed off the contract for the first 3 year period, but this is an engagement letter, which is the next part of the phase. Staff would not sign off the initial contract.

### **Resolved**

That the Audit Committee:

1. Receives the report.
2. Retrospectively approves the signing of the Audit New Zealand engagement letter for the financial results for the year ending 30 June 2013.
3. Notes the date for signing and returning to Audit New Zealand has been extended to 11 June 2013 in agreement with Audit New Zealand.
4. Approves the Audit New Zealand arrangements outlined in the draft audit arrangements letter for the financial results for the year ending 30 June 2013.

**Moved/Seconded By:** Fox/Bartley

## **2.2 Thames Valley Rural Fire District - Performance Evaluation**

Pam Howat (Group Manager, Support Services) and Gary Talbot (Manager Thames Valley Emergency Operating Area) presented a report to inform the Audit Committee of the results of a performance audit conducted by the National Rural Fire Authority (NRFA) on the Thames Valley Rural Fire Authority (TVRFA).

### **Key Discussion Points**

- It has been practice in the past to submit performance reports to the Audit Committee. This report has been submitted to the Thames Valley Rural Fire District Committee and the Thames Valley Combined DECM Committee.
- An amendment was sought to the Thames Valley Rural Fire District's boundary. The gazetted notice has been completed, and the financial accounts will be completed by the end of June 2013.
- A review is currently under way and, changes to warrants have been completed.
- Recommendations from the review have been completed.
- The Committee asked about the performance ratings. Mr Talbot advised that where short comings have been identified, improvements are looked at and these are discussed with the Principal Rural Fire Authority. The audit is carried out by the principal Rural Fire Authority and reviews suggested improvements. Matters at a strategic level are taken to the Audit Committee for approval.
- The Committee asked about the improvement required in fire control measures components. Mr Talbot advised that this is preventative work around fire risk analysis.
- Mr Talbot advised that the TVRFA is making progress in this area, and with the Thames Valley area, there is generally a low fire risk. Thames is very weather dependent, and is probably one of the lower risk areas.

## Resolved

That the Audit Committee:

1. Receives the report.

**Moved/Seconded By:** Fox/Brljevic

## 2.3 April 2013 - Financial Report for the ten month period ended.

The Chief Financial Officer provided the Audit Committee with cumulative financial information for the year to date.

### Key Discussion Points

- The CFO addressed the negative publicity that was received around the Profit and Loss statement in recent media reports.
- The line items below the subsidies revenue was discussed, noting that non-cash items do not affect rates or ratepayers.
- Activity revenue is of concern. The line items pertaining to revenue affect the books and this is of concern.
- Subsidies revenue is linked to capital and operating expenditure on roading. The subsidy rate is around 43%. There is a \$2m drop in capex and opex, so although this figure is down, so is expenditure.
- The CFO noted that finance costs are down. Rates reductions are coming from direct operating expenses savings at approximately \$3.5m worth of cost savings.
- The CFO referred to the cost projections for projects.
- In relation to projects, and the work that needs to be done around this, there was a discussion around over-resourcing area offices. The Audit Committee would like to flag this is an area of concern.

## Resolved

That the Audit Committee:

1. Receives the report.

**Moved/Seconded By:** Fox/Brljevic

## 2.4 District Valuation Roll - Triennial Revaluation Audit Findings

The Revenue Manager presented the Audit Committee with the Land Information New Zealand - 2012 Revaluation Audit Report.

### Key Discussion Points

- Discussed the points raised during the revaluation process and that there were high and medium matters which affected overall revaluation.
- These are issues that are specifically addressed/managed by the revaluers.

- Controls have been put in place to ensure that the District Valuation roll is correctly populating, and where it is situated, so that any anomalies can be identified and addressed.
- Imperative to get data correct (which is the base data), and Council is currently trialling an inspection process outside of the revaluation database.
- Where properties have not been inspected for over 6 years, an inspector is going around and the inspection programme is being followed through to make amendments to property valuations where necessary.
- The audit process and valuation process is continually improving, and as a result, there were 505 objections, and one of those has progressed to a tribunal. To date, there are 15 objections to be resolved.
- The Committee noted the good work that has been done and requested that the good work done in this area is communicated across the District.

### Resolved

That the Audit Committee:

1. Receives the report.

**Moved/Seconded By:** Fox/Jones

## 2.5 Organisational Performance Report - 1 December 2012 - 31 March 2013: Third Quarter

The Senior Policy Analyst presented the Audit Committee with an overview of progress by the organisation in delivering the levels of service the Council committed itself to in the 2012-2022 Ten Year Plan, as well as a comparison to the mid-year performance report presented to the Audit Committee at its meeting on 27 March 2013.

### Key Discussion Points

- It was noted that the results are pleasing and there are signs of improvement, especially in the last quarter.
- Issues of concern are building control, district leadership, economic development, land use management and solid waste.
- Discussions with Audit NZ were that any issues where targets have not been achieved must be picked up in the narratives of the Annual Report.
- There was discussion about community governance and the role this will have in improving results. It was noted that this could be achieved through more targeted work. Council is moving towards more targeted user surveys.
- The CFO advised that these targets and performance measures were previously approved by the Policy and Planning Committee and these targets and performance were approved for the Annual Report. The Audit Committee's role in setting these performance measures and targets was discussed. It was suggested that there be changes to the Audit Committee's Terms of Reference to address this.
- The six "not measured" items on the Performance Dashboard (Attachment A) refer to items that are not due to be measured yet, or where there have been changes in staff and this cannot be dealt with.
- There is work to be done around timing and reporting so that financials follow performance.
- The Audit Committee would like to see a comparison to the previous year. It was noted that comparisons are affected by the TYP (every 3 years) where performance and

reporting measures have changed. The Committee believe a comparison to the previous year will help provide a clearer picture of performance.

- The CFO advised that from a community co-governance issue, it would be useful to see these performance measures broken down into performance based on community areas, for example, park and reserves. Staff advised that they have done this.
- In terms of the empowerment model, there is no breakdown by ward of the costs relating to cemeteries, libraries and public conveniences yet these are district funded. The Committee asked what the financial impacts of these are as it stands.
- Staff advised that NRB was based on projections, and the issues of district leadership.
- The Audit Committee asked about performance measures for building control.
- The Committee asked whether it would be possible to put percentages of how much each activity failed by, as well as having another colour (for example, orange) to highlight those items where performance measures were not met.
- Staff would be interested in the Committee's feedback on the NRB survey and will provide the Committee with a copy of the levels of service and performance measures results from the NRB survey.

**Resolved:**

That the Audit Committee:

1. Receives the report.

**Moved/Seconded By:** Fox/Bartley

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## **3 Risk Management**

### **3.1 Project Management Project and Action Plan Reconciliation**

The Strategic Planning Team Leader provided the Audit Committee with an update on progress of the project management improvement project (PMIP).

**Key Discussion Points**

- The project has commenced and some problems have been encountered, specifically resourcing and capability from a staff perspective. These issues have been raised with the Strategy Team.
- The Council has advertised for a staff resource for a project manager. This position will be a temporary 2 year contract and the successful incumbent will report to the Chief Executive.
- The Audit Committee asked about the training issues, especially with changes in staffing and staff turnover, and, how this be implemented.
- Staff advised that they have not looked at other systems for project management as it was determined in approximately May 2012 that Track24 was the preferred way to go.
- Regarding project management, the IT system issue and the rest of the system needs to be looked at. As far as the IT system goes, a decision was needed on job costing/project management and the CE made a call that the organisation would use Track24.
- The Committee expressed concern that the PMIP (Project Management Project and Action Plan) is being made over complicated and cannot understand why difficulties are being experienced in implementation.

- Staff advised that a cultural change needs to happen, and that this is something that will take time. With the amount of work that staff currently face, staff need a dedicated resource to come alongside them and assist them to do this work.
- The Audit Committee advised that this new project plan is non-negotiable, and that as far as managing the PMIP, the members are at a loss to understand why staff are struggling with the concepts. If Track24 is too complicated, then perhaps another system needs to be looked at.
- The Committee asked whether the problems being experienced relate to data entry.
- The CFO addressed the issue of the disconnect that occurs. Forecasting projected expenditure etc. is inputted by the project manager who is managing the project.
- The Committee believes that Track24 is a tool which should be a time saver.
- There was discussion about electronic invoicing which is allocated to specific projects.
- Correct project definitions, milestones, reporting issues such as frequency etc., who they will be reported back to, included budgets, was also discussed.
- The Committee asked about business case and the base information that would be used for managing projects. The CFO advised that of current projects, there will be those that will have detailed business cases, while others will be business as usual.
- Support is necessary for staff, especially since the change in project management culture is so new.
- The CFO advised that the entire project is managed in Track24, not just receiving the information/data entry.
- The Committee would like to see one or two people at the most being responsible for data entry.
- The CE advised that as part of the business improvement programme, data entry will be addressed, but good quality data entry is necessary.
- The Committee noted that the system itself should identify potential roadblocks, and that that staff must be clear about the Committee's requirements in relation to the PMIP.

### **Resolved**

That the Audit Committee:

1. Receives the report.

**Moved/Seconded By:** Fox/Jones

## **3.2 Review of Fraud Policy**

Vanessa Cooling, Financial Policy Analyst, presented a draft revision of the Council's Fraud Policy to the Audit Committee for consideration and feedback prior to its presentation to the Thames-Coromandel District Council for adoption.

### **Key Discussion Points**

- The draft Fraud Policy has been reviewed by the Strategy Team, and that the draft policy was amended to incorporate the feedback that came from the Strategy Team.
- The Chair asked whether the Strategy Team could confirm to the Committee that the fraud policy is robust and that fraud will be identified before it occurs.
- The CFO advised that the internal controls are set up to catch fraud before it occurs, but not every fraud is picked up every time – sometimes it would be picked up after it occurred.
- Staff advised that this policy will be brought to Council for them to approve.

- Audit NZ advised that fraud is an important issue. Audit NZ's expectation is that elected members understand what fraud is and that elected members are satisfied that there are appropriate systems in place.
- The Chair asked whether the Strategy Team is satisfied that the systems in place are robust enough.
- The Committee asked about the previous fraud policy, noting that where elected members were involved, an External Chartered Accountant appointed to the Audit Committee would be responsible for conducting the investigation. The Committee asked what the process would be under the draft policy where the CE was accused of fraud or any elected members.
- Staff advised that there is a series of steps in terms of the investigation process, and while these steps may be a bit restrictive, it was felt that it was better to treat all fraud cases the same.
- The Committee felt that when there is an elected member involved, there needs to be an independent person appointed to investigate rather than the CE or staff because of the political relationships.
- Staff advised that all instances of fraud would be referred to an investigation team.
- The Committee would like to see the draft fraud policy strengthened.
- The Committee requested that the fraud policy incorporate a matrix that spells out clearly who is responsible for what.
- The Committee requested that a report be brought to them at the next Audit Committee meeting on fraud complaints made and investigated from October 2010 until now.
- There was discussion about the investigation matrix and what this matrix would look like.
- Clarification was sought on what the word "external" means. The external party would be the external chartered accountant appointee to the Audit Committee at the reporting stage and at the investigation stage. The Fraud Complaints Manger (FCM) and the external Chartered Accountant on the Audit Committee will determine the appointment of the investigation team.
- The Committee requested that item 6.5 on page 155 of the order paper to have the word "and/or" all the way through.
- The investigation matrix was amended to include investigation of fraud committed by contractors. If a contractor is appointed by the CE, then investigation will be conducted by the external Audit Committee member and the CE.

### **Resolved**

That the Audit Committee:

1. Receives the report.

**Moved/Seconded By:** Fox/Bartley

2. Instructs staff to amend the draft fraud policy from section 5 onwards and any other relevant parts of the draft policy to reflect and include the investigation matrix as outlined by the Committee
3. The amended draft policy will be brought to the Thames-Coromandel District Council for consideration
4. Instructs staff to bring back a report to the September 2013 Audit Committee meeting regarding fraud complaints made and investigated from October 2010 until now.

**Moved/Seconded By:** Fox/Johnston

### 3.3 June 2013 - External Audit Work Programme and Action Schedule

The Chief Financial Officer presented the external Audit Work Programme for the Committee's review of actions and progress against recommendations contained with audit and process review reports previously submitted to the Committee.

#### Key Discussion Points

- All capital projects for 2013/2014 cannot commence until it flows through the new project management system.
- The Draft Fraud Policy will be amended as discussed by the Audit Committee and taken to Council for approval.
- Financial delegations were updated in April 2013, and reviewed externally.
- Purchase orders will become electronic, and will be managed inside the Track24 system. The aim is for all purchase orders to be used electronically within Track24 from the start of the new financial year, which is 01 July 2013.
- The Audit Committee requested that a performance measure be implemented around the provision of project component reports, which will include details of carried forwards and the value of work in progress.
- Regarding conflicts of interest, every second month, and at year end, the Finance department will run reports listing all payments made to elected members where those members have a business interest with Council

#### Resolved

That the Audit Committee:

1. Receives the report.
2. Notes the progress made to date; and
3. Confirms that the items indicated as complete be removed from the action schedule.

**Moved/Seconded By:** Fox/Johnston

### 3.4 IT Strategy and Data Security

The Information and Technology Manager briefed the Audit Committee on Council's Data Security and Disaster Recovery processes.

#### Key Discussion Points

- The IT Manager addressed the issue of data security and disaster recovery processes.
- The computer room has fire protection, a generator and a UPS that can run as back up.
- Disks and servers has redundancy built- in in the event of a failover.
- The computer room is locked at night and has a combination lock on it.
- Disaster recovery is managed by "Plan B" in Auckland, and the aim is that if something happens, Council can be up and running within 4 hours.
- The area offices are dependent on the Thames office being up and running.
- Council software is not distributable, which constrains us.
- A "penetration" test is done to test that no confidential information can be hacked through the website. A recent test has identified a gap and this has been addressed so that no control of Council's website can be taken.

- Contractors have access, but this access is controlled. It was highlighted that Audit NZ audits the internal control measures around IT security and access to Council systems.
- Once a month, staff are required to change passwords, and this is standard practice.
- The kiosks for the public at Council offices do not sit on the network, which means that they cannot be hacked to gain access to the Council's network.

### **Resolved**

That the Audit Committee:

1. Receives the report.

**Moved/Seconded By:** Fox/Bartley

## **4 Audit Committee Work Programme**

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### **4.1 Updated after 27 March 2013 Meeting - Audit Committee Action Schedule**

The Chief Financial Officer provided the Audit Committee with an update to the Audit Committee Action Schedule following the 27 March 2013 Audit Committee meeting.

#### **Key Discussion Points**

- Projects over \$5m are being assessed for risk and will be managed in accordance with the project management improvement programme.
- Non-financial reporting: staff are making progress on integrating non-financial risks with financial risk. This is an on-going work.
- Communication of risk: this is on-going work.
- 2013 Draft Annual Report: this will be circulated to the Committee as soon as it is available (at the end of August 2013).

### **Resolved**

That the Audit Committee:

1. Receives the report.

**Moved/Seconded By:** Fox/Bartley

## **5 Reports**

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### **5.1 Members' Reports**

No members' reports were presented.

## 6 Public Excluded

### Resolution to Exclude the Public

Section 48, Local Government Official Information and Meetings Act 1987.

#### Resolved:

That the public:

1. Be excluded from the following parts of the proceedings of this meeting namely:

Item	Business
6.1	27 March 2013 Public Excluded Minutes for Confirmation
6.2	Development Contributions
6.3	Underground Infrastructure Disaster Insurance
6.4	Council Risk Register June 2013 Update
6.5	Public Excluded Audit Committee Action Schedule

2. Also resolved that:

The following person(s) be permitted to remain at this meeting after the public has been excluded because of their knowledge in relation to the following. This knowledge, which will be of assistance and is relevant to the matter(s) discussed:

<b>Name</b>	Ben Halford
<b>Company</b>	Audit New Zealand
<b>Item</b>	6.1,6.2, 6.3, 6.4 & 6.5
<b>Business</b>	27 March 2013 Public Excluded Minutes for Confirmation, Development Contributions, Underground Infrastructure Disaster Insurance, Council Risk Register June 2013 Update and Public Excluded Audit Committee Action Schedule
<b>Reason</b>	Business Knowledge

The general subject of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48 (1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

<b>General Subject of each matter to be considered</b>	<b>Reason for passing this Resolution in Relation to Each Matter</b>	<b>Ground(s) Under Section 48(1) for the Passing of the Resolution</b>
<b>27 March 2013 Public Excluded Minutes for Confirmation</b>	<b>7(2)(a)</b> – Protect the privacy of natural persons, including that of deceased natural persons <b>(7)(2)(g)</b> – Maintain legal professional privilege.	<b>(48)(1)(a)</b> – That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist.
<b>Development</b>	<b>(7)(2)(c)(i)</b> – Protect	<b>(48)(1)</b> – Subject to subsection

<p><b>Contributions</b></p>	<p>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>(3) of this section, a local authority may by resolution exclude the public from the whole or any part of the proceedings of any meeting only on one or more of the following grounds: <b>(48)(1)(a)</b> – That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist.</p>
<p><b>Underground Infrastructure Disaster Insurance</b></p>	<p><b>(7)(2)(i)</b> – Enable any local authority holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).</p>	<p><b>(48)(1)</b> – Subject to subsection (3) of this section, a local authority may by resolution exclude the public from the whole or any part of the proceedings of any meeting only on one or more of the following grounds: <b>(48)(1)(a)</b> – That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist.</p>
<p><b>Council Risk Register June 2013 Update</b></p>	<p><b>(7)(2)(i)</b> – Enable any local authority holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).</p>	<p><b>(48)(1)</b> – Subject to subsection (3) of this section, a local authority may by resolution exclude the public from the whole or any part of the proceedings of any meeting only on one or more of the following grounds: <b>(48)(1)(a)</b> – That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist.</p>
<p><b>Public Excluded Audit Committee Action Schedule</b></p>	<p><b>(7)(2)(c)(i)</b> – 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</p>	<p><b>(48)(1)</b> – Subject to subsection (3) of this section, a local authority may by resolution exclude the public from the whole or any part of the proceedings of any meeting only on one or more of the following grounds: <b>(48)(1)(a)</b> – That the public conduct of the whole or the relevant part of the</p>

	source, and it is in the public interest that such information should continue to be supplied.	proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist.
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**Moved/Seconded By:** Fox/Bartley

**Resolved**

That the public be re-admitted to the meeting and resolutions taken with the public excluded be confirmed in the public session except for the following items which are to remain in the Public Excluded Minute Book.

- | <b>Item</b> | <b>Business</b>  |
|-------------|--|
| 6.1         | 27 March 2013 Public Excluded Minutes for Confirmation |
| 6.2         | Development Contributions                              |
| 6.3         | Underground Infrastructure Disaster Insurance          |
| 6.4         | Council Risk Register June 2013 Update                 |
| 6.5         | Public Excluded Audit Committee Action Schedule        |

**Moved/Seconded By:** Fox/Brijevich

**Meeting Closed at** 16.10pm

The foregoing Minutes were certified as being a true and correct record of the meeting of the Audit Committee held on 11 June 2013.

**Chairperson** \_\_\_\_\_ **Date** \_\_\_\_\_