

**I give notice that
an Audit & Risk Committee Meeting will be held on:**

Date:	Monday, 23 July 2018
Time:	10.00am
Location:	Council Chamber 107 Heuheu Street Taupō

AGENDA

MEMBERSHIP

Chairperson Mr Anthony Byett

Deputy Chairperson Cr Barry Hickling

Members Mayor David Trewavas
Cr Rosie Harvey
Cr Rosanne Jollands
Cr Anna Park
Cr Maggie Stewart

Quorum 4

Gareth Green
Chief Executive Officer

Order Of Business

1	Apologies	
2	Conflicts of Interest	
3	Confirmation of Minutes	
3.1	Audit & Risk Committee Meeting - 21 May 2018	3
4	Reports	
4.1	Adoption of Procurement Policy	4
4.2	Taupo Airport Authority Safety Management System Implementation Plan.....	7
4.3	Adoption of Asset Disposal Policy	10
4.4	Fault Tree (Bowtie) Analysis of Not Meeting Obligations as the Employer of the CEO, and Underperforming Council Risks	12
4.5	Audit & Risk Committee Schedule of Policies for Review	15
4.6	Audit of Taupo District Council's 2018-28 Long-term Plan	16
5	Confidential Business	
5.1	Audit New Zealand Report on the Interim Audit of Taupo District Council for the year ended 30 June 2018	17
5.2	Taupo District Council Employee Engagement Survey 2018	17
5.3	Litigation Update	17

3.1 AUDIT & RISK COMMITTEE MEETING - 21 MAY 2018

Author: Shainey James, Democratic Services Officer

Authorised by: Tina Jakes, Head of Democracy, Governance and Venues

RECOMMENDATION(S)

That the public and confidential portions of the minutes of the Audit & Risk Committee meeting held on Monday 21 May 2018 be confirmed as true and correct records.

ATTACHMENTS

1. Audit & Risk Committee Meeting Minutes - 21 May 2018 [⇒](#)
2. Audit & Risk Committee Minutes (confidential portion) - 21 May 2018 [⇒](#)

4.1 ADOPTION OF PROCUREMENT POLICY

Author: Daniel McKay, Contracts and Procurement Specialist

Authorised by: Kevin Strongman, Head of Operations

PURPOSE

To adopt the suggested changes to the Procurement Policy.

EXECUTIVE SUMMARY

The Procurement Advisory Team (PAT) have reviewed the Procurement Policy and have made changes to the Policy as directed by Resolution AR201803/07. The PAT recommends that two additional changes be made to the Policy:

- Increase the upper limit to which the procurement of **low value, low/medium risk** works, goods or services may use quotations as the competitive procurement process from \$50,000 to \$100,000 (excluding GST) to better align with central government practice.
- Reword the Application section of the Procurement Policy.

RECOMMENDATION(S)

That the Audit & Risk Committee adopts the Procurement Policy (A2239885) subject to Audit New Zealand approval.

BACKGROUND

The proposal has been before Council at a prior meeting (6 March 2018), refer item number (4.6 Procurement Policy Review 2018) and the following resolutions were made:

AR201803/01 RESOLUTION

Moved: Cr Rosanne Jollands

Seconded: Cr Barry Hickling

That the Audit & Risk Committee:

1. Makes the following changes to Taupō District Council's Procurement Policy and requests that the updated policy be brought back to the next Audit & Risk Committee meeting:
 - (a) Update Council's procurement guidelines to incorporate the inhouse formation of a dedicated procurement team lead by Council's Procurement Manager and including Council's Corporate Solicitor with responsibilities for the oversight of Council's Procurement Policy guidelines and templates. That team to be approved by the CEO.
 - (b) Update Council's procurement guidelines to include a full schedule of delegated authorities financial and non financial.
 - (c) Update Council's procurement guidelines to provide greater direction on i) the use of contract management plans and ii) contractor non performance.
 - (d) Add the following words to the "Accountability" section of Council's Procurement Policy: "Council will annually undertake an independent audit of Council procurement contracts. All such audit reports will be reported to Council's Audit & Risk Committee".
 - (e) Add a local economic impact attribute principle to Council's Procurement Policy.
2. Agrees not to adopt a "buy local" principle as part of its Procurement Policy.

CARRIED

As a result of this meeting further investigation has been undertaken, with the internal PAT convening to ensure that Resolution AR201803/07 was incorporated into the Procurement Policy. The PAT is a team made up of internal representatives across the organisation who have insight into our procurement practices.

The PAT have amended the Procurement Policy accordingly; and in addition, has recommended that the upper limit of \$50K spend able to use quotations as a competitive procurement process be increased to \$100K spend, to reflect central government procurement rules. Furthermore, the PAT has clarified the wording around how to apply the Procurement Policy.

DISCUSSION

Please see the attached draft Procurement Policy. This includes track changes from the current Policy.

The following changes were made:

- a. Date change and footer change to reflect that this is a 2018 Policy.
- b. Addition of a statement under accountability – to take into account 1. d) of Resolution AR201803/07.
- c. Addition of a local economic impact statement – to take into account 1. e) of Resolution AR201803/07.
- d. Increase the upper limit to which the procurement of **low value, low/medium risk** works, goods or services may use quotations as the competitive procurement process, from \$50,000 to \$100,000 (excluding GST). The full range of competitive procurement processes is still available for any procurement \$10,000 or over, depending on the risk profile of the procurement. This increase has been suggested to better align our procurement limits to central government.
- e. Rewording of the Application section of the Procurement Policy – this is to clarify exactly how to apply the procurement limits.

OPTIONS

Analysis of Options

Every mooted change, may or may not be adopted.

Changes a, b, & c directly relate to Resolution AR201803/07 and reflect the changes requested by the committee.

Change d is a suggested increase to the Procurement Policy limit as it relates to the procurement of **low value, low/medium risk** works, goods or services. This aligns with the central government rules of procurement.

Change e is a suggested rewording of how to apply the procurement limits. This is intended to make this section less ambiguous.

Analysis Conclusion:

The preferred option is to accept the changes suggested by the PAT, as highlighted in the attached draft Procurement Policy.

CONSIDERATIONS

Financial Considerations

The financial impact of the proposal is estimated to be nil.

Legal Considerations

Local Government Act 2002

The matter comes within scope of the Council's lawful powers, including satisfying the purpose statement of Section 10 of the Local Government Act 2002. The matter will enable the Council to meet the current and future needs of communities for good quality performance of Council's regulatory functions. (i.e. efficient, effective and appropriate to present and anticipated future circumstances).

The proposal has been evaluated with regards to the Ministry of Business, Innovation and Employment (MBIE) procurement guidelines.

Policy Implications

There are no known policy implications.

Risks

There are no known risks

SIGNIFICANCE OF THE DECISION OR PROPOSAL

Council's Significance and Engagement policy identifies the following matters that are to be taken into account when assessing the degree of significance of proposals and decisions:

- a. The level of financial consequences of the proposal or decision;
- b. Whether the proposal or decision will affect a large portion of the community or community of interest;
- c. The likely impact on present and future interests of the community, recognising Maori cultural values and their relationship to land and water;
- d. Whether the proposal affects the level of service of an activity identified in the Long Term Plan;
- e. Whether community interest is high; and
- f. The capacity of Council to perform its role and the financial and other costs of doing so.

Officers have undertaken a rounded assessment of the matters in clause 11 of the Significance and Engagement Policy (2016), and are of the opinion that the proposal under consideration is of low importance.

ENGAGEMENT

Taking into consideration the above assessment, that the decision is of a low degree of significance, officers are of the opinion that no further engagement is required prior to Council making a decision.

COMMUNICATION/MEDIA

No communication/media is required.

CONCLUSION

It is proposed that the suggested Procurement Policy changes be adopted.

ATTACHMENTS

1. Procurement Policy - draft [⇒](#)

4.2 TAUPŌ AIRPORT AUTHORITY SAFETY MANAGEMENT SYSTEM IMPLEMENTATION PLAN

Author: John Ridd, Head of Economic Development and Business Transformation

Authorised by: Gareth Green, Chief Executive Officer

PURPOSE

The purpose of this report is to present the Taupō Airport Authority Safety Management System [SMS] Implementation Plan prepared under the Civil Aviation Authority requirements.

EXECUTIVE SUMMARY

The safety management rules (Part 100) came into force on 1 February 2016. Group Two [which includes Taupō] participants are required to submit their SMS implementation plan to the CAA by 30 July 2018. As part of the plan, the Taupō Airport Authority (TAA) is required to propose a date (that must be before 1 February 2021) by which time the organisation will be ready to implement the SMS. A date for implementation will be set by the Civil Aviation Authority (CAA), taking into account the inherent risks of the activities, the complexity of the organisation, and any resourcing or scheduling impacts for both the organisation and the CAA.

This item presents that implementation plan to Audit and Risk Committee for information.

RECOMMENDATION(S)

That the Audit & Risk Committee recommends to Council that the Safety Management Systems implementation plan be adopted.

BACKGROUND

The proposal has not been presented previously.

The Taupō Airport Authority (TAA) Safety Management System (SMS) implementation plan is a roadmap describing how TAA intends to implement processes to meet the requirements of Civil Aviation Rules Part 100, associated organisation certification rules, and achieve our goal of an injury and illness free workplace.

The implementation plan is a strategy for managing SMS implementation including a thorough consultation and communication process, document development, sufficient resourcing, training and information, and culture change in a realistic timeframe.

TAA is facilitating a phased approach to SMS implementation. This phased approach recognises that implementation of a fully mature SMS is a multi-year process.

DISCUSSION

The implementation plan aims to provide sufficient detail to ensure that the TAA implementation team has identified how TAA will meet the overall objective of successfully implementing the SMS.

The implementation plan has had key input from the Taupō Airport CEO and individuals responsible for key functions within the organisation, in consultation with the Taupō Airport Operational & Safety Committee, TAA Advisory Group Sub-Committee and TAA user groups and stakeholders.

The implementation plan is documented in a project schedule format congruent with content and complexity of TAA operations. The SMS implementation plan addresses the following:

- overall governance for the implementation plan
- a strategic four-phase approach to implementation;
- a list of tasks identified during the gap analysis process sorted according to the phase allocation of their related elements;
- timelines and milestones for each task;
- responsibility for completion of the identified task;
- resourcing requirements; and
- coordination of integrating safety related third party contractors and suppliers without an SMS, into the scope of the TAA.

It should be noted that there are recommendations with regards to the governance of the airport which will be addressed at a later date and within another forum.

OPTIONS

Analysis of Options

It should be noted that the implementation plan is a requirement of the CAA requirements and as such there are few options relating to submitting the plan to the CAA.

CONSIDERATIONS

Financial Considerations

The financial impact of the proposal is currently unknown but there will be an ongoing cost of compliance which will be quantified and placed in the TAA Statement of Intent.

Long-term Plan/Annual Plan

The current expenditure outlined is currently budgeted for under within the Taupō Airport Authority Statement of Intent.

Legal Considerations

Local Government Act 2002

The matter comes within scope of the Council's lawful powers, including satisfying the purpose statement of Section 10 of the Local Government Act 2002. The matter will enable the Council to meet the current and future needs of communities for good quality performance of Council's regulatory functions. (i.e. efficient, effective and appropriate to present and anticipated future circumstances).

The proposal has been evaluated with regards to a range of legislation. The key legislation applicable to the proposal has been reviewed and the relevant matters for consideration are outlined below:

Authorisations are required from the Civil Aviation Authority NZ.

Policy Implications

There are no known policy implications.

Risks

There is a significant risk of non-compliance with CAA regulations if the implementation plan is not submitted for approval within the dates prescribed.

SIGNIFICANCE OF THE DECISION OR PROPOSAL

Council's Significance and Engagement policy identifies the following matters that are to be taken into account when assessing the degree of significance of proposals and decisions:

- a. The level of financial consequences of the proposal or decision;
- b. Whether the proposal or decision will affect a large portion of the community or community of interest;
- c. The likely impact on present and future interests of the community, recognising Maori cultural values and their relationship to land and water;
- d. Whether the proposal affects the level of service of an activity identified in the Long Term Plan;
- e. Whether community interest is high; and
- f. The capacity of Council to perform its role and the financial and other costs of doing so.

Officers have undertaken a rounded assessment of the matters in clause 11 of the Significance and Engagement Policy (2016), and are of the opinion that the proposal under consideration is of low importance.

ENGAGEMENT

Taking into consideration the above assessment, that the decision is of a low degree of significance, officers are of the opinion that no further engagement is required prior to Council making a decision.

COMMUNICATION/MEDIA

Communications will be directly with all affected parties.

CONCLUSION

The production of the Safety Management System implementation and the later documentation has and will continue to require significant resources. Taupō Airport is one of the first airports to be in a position to present the implementation plan and this process has been discussed at the TAA Committee. The airport is obviously a high risk strategic asset that requires safety at the forefront. This implementation plan will ensure compliance and minimise risk to users.

ATTACHMENTS

1. Taupo Airport Authority Safety Management System Implementation Plan [⇒](#)

4.3 ADOPTION OF ASSET DISPOSAL POLICY

Author: Jamie Dale, Risk Manager

Authorised by: Brian Fox, Head of Regulatory and Risk

PURPOSE

The purpose of this agenda item is to present a proposed Asset Disposal Policy for the committee to review and adopt.

RECOMMENDATION(S)

That the Audit & Risk Committee adopts the proposed Asset Disposal Policy (A2256528)

BACKGROUND

The proposal has not been presented previously.

Audit New Zealand has identified the need for the Council to have in place a policy for fixed asset disposals. The policy should include when and how assets will be disposed and aim to achieve best possible outcomes for the Council. They also recommended that all decisions should be documented.

As a result of this a policy has been created that addresses all recommendations and provides an overarching guidance for all staff involved in the disposal of unwanted capital assets and redundant or excess stock.

DISCUSSION

Asset disposal activities generally occur when assets are;

- required to be disposed of under a particular policy eg. motor vehicles
- no longer required due to changed procedures, functions or usage patterns;
- occupying storage space and not being needed in the foreseeable future;
- reaching their optimum selling time to maximise returns;
- no longer complying with workplace health and safety standards;

The disposal of assets needs to be carefully planned and conducted so that they maximise value for money for the Council and minimise opportunities for exploitation by individual employees, private persons or organisations and takes place in a transparent and accountable manner.

To achieve the required outcomes the disposal of assets should comply with the following principles:

- Disposals must ensure Council achieves the best net value for the asset.
- Disposals must comply with all relevant with its statutory and legal requirements.
- All disposals are to be conducted in an efficient, effective, and transparent manner.
- All asset disposals are to be appropriately authorised and adequately documented.
- Council staff and elected members are not advantaged over members of the public.

A policy for the disposal of assets will need to cover all these principles and be underpinned by appropriate procedures, documentation and delegated authorities.

CONSIDERATIONS**Financial Considerations**

The financial impact of the proposal is estimated to be \$Nil and covered by existing operational budgets

Long-term Plan/Annual Plan

The expenditure outlined is currently budgeted for under current operational budgets

Legal ConsiderationsLocal Government Act 2002

The matter comes within scope of the Council's lawful powers, including satisfying the purpose statement of Section 10 of the Local Government Act 2002. The matter will enable the Council to meet the current and future needs of communities for good quality local public services. (i.e. efficient, effective and appropriate to present and anticipated future circumstances).

Policy Implications

There are no known policy implications.

Risks

There are no known risks and the policy will reduce risks relating to the disposal of assets.

SIGNIFICANCE OF THE DECISION OR PROPOSAL

Council's Significance and Engagement policy identifies the following matters that are to be taken into account when assessing the degree of significance of proposals and decisions:

- a. The level of financial consequences of the proposal or decision;
- b. Whether the proposal or decision will affect a large portion of the community or community of interest;
- c. The likely impact on present and future interests of the community, recognising Maori cultural values and their relationship to land and water;
- d. Whether the proposal affects the level of service of an activity identified in the Long Term Plan;
- e. Whether community interest is high; and
- f. The capacity of Council to perform its role and the financial and other costs of doing so.

Officers have undertaken a rounded assessment of the matters in clause 11 of the Significance and Engagement Policy (2016), and are of the opinion that the proposal under consideration is of low importance.

ENGAGEMENT

Taking into consideration the above assessment, that the decision is of a low degree of significance, officers are of the opinion that no further engagement is required prior to Council making a decision.

COMMUNICATION/MEDIA

No communication/media is required.

CONCLUSION

The disposal of assets needs to be completed in an efficient, transparent and accountable manner. The Council currently has procedures in place to ensure that this occurs but as identified by Audit New Zealand, there is no overarching policy in place that details the objectives and principles of how assets are to be disposed of.

The proposed policy aims to address these issues and satisfy the requirements of Audit NZ.

ATTACHMENTS

1. Asset Disposal Policy Draft [⇒](#)

4.4 FAULT TREE (BOWTIE) ANALYSIS OF NOT MEETING OBLIGATIONS AS THE EMPLOYER OF THE CEO, AND UNDERPERFORMING COUNCIL RISKS

Author: Jamie Dale, Risk Manager

Authorised by: Brian Fox, Head of Regulatory and Risk

PURPOSE

To allow the Audit and Risk Committee to review the updated analysis of two risks contained on the current governance risk register.

RECOMMENDATION(S)

That the Audit & Risk Committee receives the report.

DISCUSSION

On 12 April this year, a Council workshop was held to discuss reviewing the risks on the current governance risk register.

At this workshop the Risk Manager presented a structured method of risk fault tree analysis commonly referred to as 'Bow-tie' analysis and presented 2 draft examples of how risks are portrayed using this method.

This approach to risk analysis looks at identifying the direct and indirect causes and sources of risks and how they eventuate and what controls or treatments are currently in place to prevent the risk occurring. These tend to be displayed on the left with the risk in the middle and the direct and indirect consequences of the risk should it occur positioned to the right with the reactive treatments that aim to minimise the effects of the risk.

Two existing risks have been analysed using this method and another two have been completed and the analysis' of these two are attached for the committee's information

The two risks analysed were

1. Not Meeting Obligations as the Employer of the CEO, and
2. Underperforming Council

Not Meeting Obligations as the Employer of the CEO

This is recorded in the governance risk register as Employment Relations with two risk factors or drivers identified as the employment of the CEO and failure to separate employer and governance roles.

Identify employment relations as a risk and the employment of the CEO as a contributing factor to the risk has generated some discussion in the past and could have easily been misinterpreted as low confidence in any incumbent in the role of CEO. On this basis, it probably reads better if we describe the risk as being not meeting the obligations as the employer of the CEO. Should this risk eventuate there are some fairly significant outcomes that would have a direct impact on the ability of the organisation to achieve its objectives.

The fault tree (bowtie) analysis of this risk identifies two key cause or paths to this risk eventuating and the possible direct and indirect consequences. The controls in place are weighted on the left side of the bowtie diagram indicating a reliance on the barrier at the top of the cliff approach and reinforces the need to get it right. There are controls on the right of the diagram (ambulance at the bottom of the cliff) that allow some mitigation measures should the risk eventuate.

The current risk register identifies this risk as having a high inherent risk based on a likely likelihood and a major severity and high residual risk based on the same likelihood and severity even with all controls in place. The bowtie analysis would suggest that the residual risk should reduce to moderate by reducing the likelihood to unlikely while maintaining the severity as major assuming all controls are in place and are effective.

Underperforming Council

This risk is recorded in the current risk register as Under Performing Council with risk factors/drivers identified as including conflicts of interest and prejudice, disclosure of confidential information, failure to complete due diligence, failure to separate policy development and implementation, and not maintaining collective goals.

The fault tree (bowtie analysis) of this risk identified three direct causes of this risk eventuating being inconsistent decisions, dysfunctional council and dysfunctional staff relationships. The dysfunctional staff relationship cause was previously identified as a separate risk on the governance risk register but the current analysis shows it as a potential direct cause to the council not performing to the required levels.

The consequences of this risk include removal of the Council by the government in severe cases. This was previously identified as a risk factor/driver in the risk identified as Central Government Policies.

The bowtie analysis shows that treatments are in place to effectively reduce the likelihood of the risk eventuating. There are limited controls available for reducing the impact of the direct and indirect consequences of the risk so it is very much the barrier at the top of the cliff approach.

The current risk register identifies this risk as having an extreme inherent risk based on it being likely with catastrophic consequences. With the controls in place and assuming that they are effective, the risk is reduced to high based it possibly occurring with a major impact. Due to the nature of the risk sources and the limited options for controls the existing risk assessment still provides a fair reflection of the risk status.

CONSIDERATIONS

Financial Considerations

The financial impact of the proposal is estimated to be \$nil.

Long-term Plan/Annual Plan

The expenditure outlined is currently budgeted for under current operational budgets.

Legal Considerations

Local Government Act 2002

The matter comes within scope of the Council's lawful powers, including satisfying the purpose statement of Section 10 of the Local Government Act 2002. The matter will enable the Council to meet the current and future needs of communities for good quality local public services. (i.e. efficient, effective and appropriate to present and anticipated future circumstances).

Policy Implications

There are no known policy implications.

Risks

There are no known risks.

SIGNIFICANCE OF THE DECISION OR PROPOSAL

Council's Significance and Engagement policy identifies the following matters that are to be taken into account when assessing the degree of significance of proposals and decisions:

- a. The level of financial consequences of the proposal or decision;
- b. Whether the proposal or decision will affect a large portion of the community or community of interest;
- c. The likely impact on present and future interests of the community, recognising Maori cultural values and their relationship to land and water;
- d. Whether the proposal affects the level of service of an activity identified in the Long Term Plan;
- e. Whether community interest is high; and
- f. The capacity of Council to perform its role and the financial and other costs of doing so.

Officers have undertaken a rounded assessment of the matters in clause 11 of the Significance and Engagement Policy (2016), and are of the opinion that the proposal under consideration is of low importance.

ENGAGEMENT

Taking into consideration the above assessment, that the decision is of a low degree of significance, officers are of the opinion that no further engagement is required prior to Council making a decision.

COMMUNICATION/MEDIA

No communication/media is required.

CONCLUSION

The bowtie analysis of these two risks did provide a clearer picture of the potential causes of this risk and the consequences of this risk. Our understanding of these risks are increased and how the type and location of the controls or mitigation measures influences the reduction of the risk occurring or reduces its severity or impact.

In both these two examples the emphasis is on reducing the likelihood of the risk occurring with fewer option for treating the direct and indirect consequences available.

ATTACHMENTS

1. Not Meeting Obligations as Employer of the CEO (Bowtie Analysis) [⇒](#)
2. Underperforming Council (Bowtie Analysis) [⇒](#)

4.5 AUDIT & RISK COMMITTEE SCHEDULE OF POLICIES FOR REVIEW

Author: Brian Fox, Head of Regulatory and Risk

Authorised by: Gareth Green, Chief Executive Officer

PURPOSE

To receive a Schedule of Policies regularly reviewed by the Audit & Risk Committee of Taupō District Council.

A Schedule of Policies is attached. This contains details of Council policies falling within the Terms of Reference of the Audit & Risk Committee, including dates of last review and when the policies will next appear before the Committee.

RECOMMENDATION(S)

That the Audit & Risk Committee receives the Schedule of Policies for review (A2257341).

ATTACHMENTS

1. Audit & Risk Schedule of Policies for review [⇒](#)

4.6 AUDIT OF TAUPO DISTRICT COUNCIL'S 2018-28 LONG-TERM PLAN

Author: Brian Fox, Head of Regulatory and Risk

Authorised by: Gareth Green, Chief Executive Officer

PURPOSE

To receive the Letter of Representation for the audit of Taupō District Council's 2018-28 Long-term Plan and the independent auditor's report on the 2018-28 Long-term Plan.

DISCUSSION

Two documents are attached: Letter of Representation for the audit of Taupō District Council's 2018-28 Long-term Plan and the independent auditor's report on the 2018-28 Long-term Plan.

Audit New Zealand representatives will be in attendance to address the Committee.

CONCLUSION

It is recommended that the documents be received and the Audit New Zealand representatives be thanked for their presentation.

RECOMMENDATION(S)

That the Audit & Risk Committee receives the Letter of Representation for the audit of Taupō District Council's 2018-28 Long-term Plan and the independent auditor's report, and thanks the Audit New Zealand representatives for their presentation.

ATTACHMENTS

1. Letter of Representation for the audit of Taupo District Council's 2018-28 Long-term Plan [⇒](#)
2. Independent auditor's report on Taupo District Council's 2018-28 Long-term Plan [⇒](#)

5 CONFIDENTIAL BUSINESS

RESOLUTION TO EXCLUDE THE PUBLIC

I move that the public be excluded from the following parts of the proceedings of this meeting.

The general subject matter 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:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under Section 48(1) for the passing of this resolution
Agenda Item No: 5.1 Audit New Zealand Report on the Interim Audit of Taupo District Council for the year ended 30 June 2018	Section 7(2)(h) - the withholding of the information is necessary to enable [the Council] to carry out, without prejudice or disadvantage, commercial activities	Section 48(1)(a)(i)- the public conduct of 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 under section 7
Agenda Item No: 5.2 Taupo District Council Employee Engagement Survey 2018	Section 7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons	Section 48(1)(a)(i)- the public conduct of 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 under section 7
Agenda Item No: 5.3 Litigation Update	Section 7(2)(g) - the withholding of the information is necessary to maintain legal professional privilege	Section 48(1)(a)(i)- the public conduct of 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 under section 7

I also move that *[name of person or persons]* be permitted to remain at this meeting, after the public has been excluded, because of their knowledge of *[specify]*. This knowledge, which will be of assistance in relation to the matter to be discussed, is relevant to that matter because *[specify]*.