

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

Date:	Monday, 19 August 2019
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

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3.1 AUDIT & RISK COMMITTEE MEETING - 10 JUNE 2019

Author: Shainey James, Democratic Services Officer

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

RECOMMENDATION(S)

That the minutes of the Audit & Risk Committee meeting held on Monday 10 June 2019 be confirmed as a true and correct record.

ATTACHMENTS

1. Audit & Risk Committee Meeting Minutes - 10 June 2019

4.1 PROJECT QUANTUM UPDATE

Author: Debbie Hodgson, Senior Project Manager
Authorised by: John Ridd, Head of Economic Development and Business Transformation

PURPOSE

To receive an update on the Enterprise Resource Planning (ERP) replacement project (Project Quantum) and Governance Structure.

RECOMMENDATION(S)
 That the Audit & Risk Committee receives this report.

BACKGROUND

This is the 2nd report to the Audit and Risk Committee on Project Quantum.
 The proposal has been before Council at a prior meeting on 11 December 2018, refer item number 5.3 and the following resolutions were made: That Council approves entering into a five-year contract for the provision of software services with Technology One to value of \$2,588,267 + GST.
 Following that decision, we have entered into a contract with TechnologyOne on 22 March 2019.
 Subsequent to that decision an additional proposal went to council on 30 July 2019, and the following resolution was made: That Council accepts an addition to the existing TechnologyOne Contract for the implementation and licencing, over five years, of Enterprise Content Management to the value of \$670,000 + GST. TDC201907/13

The project will be delivered in two phases:

- Phase 1 will implement Human Resources and Payroll functions with indicative Go Live date November 2019
- Phase 2 will implement Financial, Property, Regulatory, Compliance and Customer Services functions alongside implementation of ECM document management with revised indicative Go Live date March 2021

The project continues to be managed in accordance with the Taupō District Council Project Framework and the Execution Phase will be implemented using Technology One’s Solution Implementation Methodology v2.0

Governance meetings are scheduled monthly and additional meetings added as needed.

DISCUSSION

There are currently no options requiring discussion and no decisions are being sought.

CONSIDERATIONS

Risks

Below is a summary of the known risks.

Risk Theme	High, Med, Low	Risk Mitigation
<p>Organisational Change Management This type and scale of Organisational Change Management is new to Taupō District Council and this may impact user adoption of the solution and the ability to realise the project benefits</p>	<p>High</p>	<p>Change planning underway with independent advisory appointed Development of internal skills and ownership of change and improvement Development and the use of Business Readiness</p>

		<p>Maturity Models</p> <p>Early development and communication of the system familiarisation and training plan</p> <p>Early assessment of application performance (screen response)</p>
<p>Resourcing</p> <p>Business representatives required for key parts of the project may not be available delaying design input, test execution and training</p>	Med	<p>Project planning considered and avoids periods of peak activity in affected teams</p> <p>Key staff have been identified in advance and support for BAU activities is in place</p> <p>Further resourcing has been identified for application support and is being investigated</p>
<p>Technical Risks</p> <p>The current solution has been in place for several decades. There is the risk of additional costs and extended timeline in relation to the data migration complexity and discovery of previously unknown interfaces</p>	Med	<p>Interface catalogue developed, and detailed investigation of integrations is underway.</p> <p>There is a limited number and scale of interfaces in scope for both Phases.</p> <p>Internal resources identified to develop the capability to integrate using the system's configurable elements.</p>
<p>Application performance (screen response) is adversely impacted</p>	Low	<p>Initial latency testing has been positive</p> <p>Performance/Load testing to be done during UAT. Implement performance improvements to bring application performance to acceptable levels.</p>

Emerging Risks

Below is a summary of the emerging risks yet to be categorised.

Emerging risk	Potential risks and actions to date
<p>Change of Scope</p> <p>30 July Council approved addition of Enterprise Content Management as a variation to the existing contract. ECM will be implemented in parallel with existing phase 2</p>	<p>Even with the synergies between the work streams there is a risk that we discover the team are not sufficiently resourced to execute on the Information.</p> <p>There is also a risk the change, combined with Project Quantum and other activities, is too great for the organisation to adopt</p> <p>Mitigation to date</p> <ul style="list-style-type: none"> The budget proposed covers engagement with a highly experienced ECM implementation partner recommended by multiple councils. A change manager has been recruited and business readiness assessment is underway
<p>Change of Timeline</p> <p>Vendor initiated change to timeline for delivery of Phase 2 Property and Revenue stream.</p>	<p>The following is being investigated and risk assessment determined</p> <ul style="list-style-type: none"> The impact of new timeline on resourcing and availability of project resource and key staff. Investigation of any legislative changes that will be impacted by new timeline Impact financially of increased timeline and how that can be mitigated.

COMMUNICATION/MEDIA

A communications plan is being prepared in consultation with the communications team and key messages developed.

Phase 1 is not expected to have an impact on public facing services and suppliers.

Phase 2 will have the greatest impact on public facing services and suppliers.

ATTACHMENTS

Nil

4.2 OPERATIONAL RISK REGISTER REVIEW AND UPDATE

Author: Jamie Dale, Risk Manager
Authorised by: Brian Fox, Head of Regulatory and Risk

PURPOSE

To update the Audit and Risk Committee on the review of key operational risks.

EXECUTIVE SUMMARY

A review of the key strategic operational risks has been completed. This review involved a complete review of the organisations key objectives and the risk themes detailed in the current long term plan.

Fault tree or bowtie analysis' were completed for the risks identified and the treatments or controls and their current status' identified.

The treatments or controls identified that are directly under the control of the Council are in place and appear to be modifying the risks as intended.

Some potential risk causes are unable to be treated or controlled due to them being outside the direct jurisdiction or control of the Council.

RECOMMENDATION(S)

That the Audit & Risk Committee receives the updated operational risk information.

BACKGROUND

The proposal has not been presented previously.

At the March 2018 meeting of the Audit and Risk Committee was identified that a review of the operational risk register was due as required by the Risk Management Charter.

This review has been completed and the risks identified assessed d using fault tree analysis (bowties).

DISCUSSION

Section 8 of the current Risk Management Charter requires regular reviews of the key strategic risks as part of the corporate planning process and these recorded in the strategic risk register.

The current operational strategic risk register had not been updated for over a year and needed reviewing and updating. The current 2018 – 2028 long term plan for the Council has identified the 4 key risk themes for the organisation.

1. Degradation of fresh water
2. Inability to supply clean drinking water
3. Rates & debt unaffordability
4. Insufficient economic development

Using these themes, or risks, 5 key operational risks where identified and assessed using fault tree analysis to determine the direct and indirect causes of each risk and the direct and indirect effects should the risk eventuate. These key risks are

- Degradation of waterways
- Insufficient water quantities
- Wastewater spills
- Expenditure exceeding income
- Insufficient economic development

As part of the bowtie analysis of each of these risks, their causes and their effects, what treatments or controls we currently have in place or are proposing to put in place and what causes or effects they treat or control were identified. These are attached for the committees reference.

The analysis of these risks, discussions with staff members involved in these areas and the treatments or controls we are presently using, identified that where we can directly influence or affect the causes or effects of these risks the treatments or controls are performing as intended and the overall risk have been lowered to levels that are consistent with our risk tolerance and appetite levels.

However there are some areas where there are no effective controls currently available or we are reliant on third parties i.e. Waikato Regional Council, to develop and implement suitable treatments or controls. 3 risks retain a high rating because of these.

The degradation of waterways risk remains high due to environmental events that the Council has no ability to control. Climate change and volcanic or geothermal activity have the ability to influence water quality and there no treatments or controls available to the Council that could either reduce the likelihood or the severity of these events. The likelihood of these events remains possible as they have occurred at least once in the recent past and they have a significant ability to cause a degradation of waterways

The expenditure exceeding income risk remains high due to unbudgeted costs relating to legal costs relating to the performance of statutory functions and uninsurable awards against the Council from building weathertightness claims. It is an unfortunate reality that despite the measures Council may take to exercise its powers correctly and make the correct decisions, in many cases these can always be appealed through the courts at great expense to the Council. Where someone feels the Council was negligent in whole or part relating to a building consent and that they have suffered a loss they can file a claim against the Council and pursue their grievance through the courts. With the current laws of joint and several liability it is not uncommon for the Council to be held responsible for the sums courts may award against itself as well as those of others held responsible. To top it off, our professional indemnity insurances do not provide cover for the most riskiest of building consent related claims. For these reasons the risk likelihood and severity are unchanged and the risk remains high

The risk of insufficient economic development for the district remains high due to inability to directly influence skills and labour shortages associated with a limited population. Despite Council's efforts to support development and make the district a desirable place to live and do business, it is ultimately competing against larger metropolitan centres. The likelihood remains possible and the severity remains major resulting in a risk score of high.

OPTIONS

Nil. Updates to operational and governance risk registers are required as part of the programme of work for the Audit & Risk Committee.

CONSIDERATIONS

Alignment with Council's Vision

Council's vision is 'to be the most prosperous and liveable district in the North Island by 2022'. This is accompanied by a core set of values to underpin decision-making, the following of which are relevant to this particular proposal: World Class; Resilient.

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 local public services. (i.e. efficient, effective and appropriate to present and anticipated future circumstances).

Policy Implications

There are no known policy implications.

Māori Engagement

Council is bound by various Acts to consult and/or engage with Māori, including a duty to act reasonably and in good faith as a Te Tiriti o Waitangi partner. Equally, Council has a responsibility to develop and proactively foster positive relationships with Māori as key stakeholders in our district, and to give effect to the principles of Te Tiriti o Waitangi including (but not limited to) the protection of Māori rights and their rangatiratanga over tāonga. While we recognise Māori in general, we also need to work side by side with the three ahi kaa / resident iwi of our district.

Although good faith does not necessarily require consultation, it is a mechanism for Council to demonstrate its existence and commitment to working together as district partners. Appropriately, the report author acknowledges that they have considered the above obligations including the need to seek advice, guidance, feedback and/or involvement of Māori on the proposed recommendation/s, objective/s, project/s or service/s outlined within this report.

Risks

Reviews of the corporate risk registers is consistent with the current Risk Management Charter, reflects best practice and ensures that key strategic risks are identified and managed appropriately.

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 required.

CONCLUSION

The risk environment the Council operates in is dynamic and is continually to evolving and changing. Reviews of key strategic risks are an important part of the risk management cycle and ensure that current and potentially future key risks are identified, considered in full and appropriate treatments to manage the risks are put in place. This review and updating of the operational risk register reflects the risk themes identified in the current Long term Plan and ensures that appropriate treatments or controls are in place to ensure that the Council minimises the effects of uncertainty in delivering its objectives.

ATTACHMENTS

1. Operational Risk Bowties and Assessments
2. Risk Assessment Matrix

4.3 STATUS OF PROCUREMENT POLICY 2018

Author: Jamie Dale, Risk Manager
Authorised by: Brian Fox, Head of Regulatory and Risk

PURPOSE

To update the committee of the status of the Council's procurement policy.

DISCUSSION

At the meeting of the Audit and Risk Committee held on 23 July 2018, an agenda item for the adoption of the procurement policy was presented by Daniel McKay the Council's Contracts and Procurement Policy.

The policy presented included changes specified in Resolution AR201803/07 made by the Committee on 6 March 2018 and two recommended changes made by the Procurement Advisory Team (PAT) for clarification purposes.

The Committee passed resolution AR201807/03 that the Audit & Risk Committee adopts the Procurement Policy (A2239885) subject to Audit New Zealand Approval.

A copy of the policy was sent to Audit New Zealand for their comment and approval and was reviewed by Clarence Susan and Naude Kotze. They confirmed that they considered the policy was aligned with the Office of the Auditor General's guidelines and made some comments about the application of the policy (refer to Attachment 1).

These comments were reviewed by the PAT and it was determined that the comments regarding the application of the policy are covered by the Operational Guidelines that support the policy and no changes to the policy were required.

CONCLUSION

The policy adopted by the Committee under AR201807/03 has been reviewed by Audit New Zealand and confirmed as being aligned with the Office of the Auditor General's guidelines and is now in effect.

The policy is attached to this report (Attachment 2) and has been uploaded onto the Council's internal intranet for all staff to access.

RECOMMENDATION(S)

That the Audit & Risk Committee receives this information.

ATTACHMENTS

1. Procurement Policy - Draft 2018 with Audit New Zealand comments
2. Procurement Policy - Final 2018 (A2444610)

4.4 AMENDMENT TO SENSITIVE EXPENDITURE POLICY

Author: Jamie Dale, Risk Manager

Authorised by: Brian Fox, Head of Regulatory and Risk

PURPOSE

To amend the current Sensitive Expenditure Policy to satisfy recommendation 3.2 from the Audit New Zealand interim audit of the Taupō District Council for the year ending 30 June 2019.

DISCUSSION

In the recent audit of the Taupō District Council it was identified that the current policy did not require approval for sensitive expenditure to be subject to the one up principle in all cases. In particular 6.5 of the policy states. *'Expenditure incurred by the Mayor or other elected officials [not explicitly approved by Council], will be reviewed by the Chief Executive for compliance with this policy.'*

This section of the policy steps outside the general one up principle contained in 6.4 of the policy, that requires approvals, *'Must be given by a person senior to the person who will benefit or might be perceived to benefit from the expenditure, wherever practical'*.

Recommendation 3.2 from Audit New Zealand was for, *'the sensitive expenditure policy is amended to state all sensitive expenditure is approved on a one up basis, and that Mayor expenditure is approved by the Chair of the Audit and Risk Committee'*. This recommendation was given a priority of necessary.

The current sensitive expenditure policy is not schedule for a full review until October 2020 and at this next review the remaining beneficial recommendation from Audit New Zealand of reviewing the current policy against the guidelines published by the Office of the Auditor-General will be considered.

CONCLUSION

A minor amendment to 6.5 of the current policy to remove the approval of sensitive expenditure by the Mayor or other elected representatives being reviewed and approved the Chief Executive for compliance with the policy and replace the reference to the Chief Executive with the Chair of the Audit and Risk Committee will satisfy Audit New Zealand's recommendation 3.2.

Recommendation 3.3 can be accommodated at the next review of the current Sensitive Expenditure Policy scheduled for October 2020.

RECOMMENDATION(S)

That the Audit & Risk Committee amends the current Sensitive Expenditure Policy by replacing the existing 6.5 with new wording as follows:

- 6.5 Expenditure incurred by the Mayor or other elected officials [not explicitly approved by Council], will be reviewed by the independent Chair of the Audit and Risk Committee for compliance with this policy. If the Chair is not an independent then the expenditure shall be reviewed by an independent member of the Audit and Risk Committee.

ATTACHMENTS

1. Current Sensitive Expenditure Policy

4.5 BUSINESS CONTINUITY PLANNING

Author: Jamie Dale, Risk Manager
Authorised by: Brian Fox, Head of Regulatory and Risk

PURPOSE

To consider the proposal from AON and RiskLogic to deliver training and assistance to the Taupō District Council for the development, implementation and testing of business continuity plans.

EXECUTIVE SUMMARY

The recent audit of the Council by Audit New Zealand identified a need to develop and implement business continuity plans to ensure that the Council services can continue to be provided after an event.

Our insurance brokers, AON, in conjunction with RiskLogic, have previously submitted a proposal to assist the Council to develop and test business continuity plans.

This proposal is still able to be taken up by the Council and is attached for the Committee's consideration.

RECOMMENDATION(S)

That the Audit & Risk Committee:

1. Receives the proposal from AON and RiskLogic; and
2. Recommends to Council that it approves unbudgeted expenditure of \$13,660 + GST for the purpose of continuing with the business continuity programme as detailed in the AON and RiskLogic proposal.

BACKGROUND

The proposal has not been presented previously.

The Audit New Zealand interim audit report for the year ending 30 June 2019 identified that the Council does not have organisational business continuity plans to ensure that services continue to be provided after an event. It was also noted that if business continuity plans had been in place and tested, they could have been initiated during the recent power outage so Council staff could continue to have worked.

As a result of this, the interim report included a recommendation, reference 3.2, that the Council develop and test organisational business continuity plans with each of its departments to ensure services continue to be provided after an event and ranked the priority of this recommendation as necessary.

DISCUSSION

Currently the Taupō District Council has developed business continuity plans for wastewater, water supplies and ICT. The development of these plans was heavily focused on maintaining the health and well being of our community by ensuring we can still provide fresh potable water to the community, collect and treat wastewater and maintain a viable computer and communication network to support this.

Organisational resilience is a matter our insurers are very interested in as how well you can prepare for respond to disruptive events does have a direct effect on the likelihood and severity of events and an organisation's expose to the risks associated with an event. Our insurance brokers, AON, have teamed up with an Australasian company, RiskLogic, who provide business resilience services for the public, private and not for profit sectors throughout New Zealand & Australia. They provide advisory and consulting services training services in the areas of Emergency and Incident Management, Crisis Management & Crisis Communications, Risk Governance, Disaster Recovery, Business Continuity, Business Impact Analysis (BIA) and Cyber Response.

Early in March this year the Council had discussions with RiskLogic regarding our need to build further on our business continuity capacity. The results of discussions was a presentation of a proposal for RiskLogic in conjunction with AON to assist the Council with the development and testing of business continuity plans for the Council. No decision on the proposal was made at the time as we had not budgeted for this project and we were still looking at our options for developing and implementing an organisational business continuity

plan. RiskLogic was advised of this and any final decisions on this proposal were transferred to the 2019/20 financial year.

The proposal, if adopted by Council, would ensure that the plans developed would meet the relevant industry standards and should satisfy the recommendations of Audit New Zealand in their last audit.

Based on this information it is considered that there are 2 options.

OPTIONS

Analysis of Options

Option 1 - Proceed with the AON RiskLogic Business Continuity Management Proposal

Advantages	Disadvantages
<ul style="list-style-type: none"> Bespoke program tailored to the Council's needs Provides access to training to senior leadership Creates awareness across the organisation. Ensures business continuity plans are consistent with industry standards Involves AON and benefits of proposal will be communicated to our insurers. 	<ul style="list-style-type: none"> Unbudgeted financial cost Tight timeframe requires parties involved to have time to participate fully.

Option 2 - Do not proceed with proposal and manage inhouse.

Advantages	Disadvantages
<ul style="list-style-type: none"> Lower costs Flexibility with time frames. 	<ul style="list-style-type: none"> May not meet industry standards Lack of commitment and input across departments Knowledge gaps across organisation

Analysis Conclusion:

The preferred option is to proceed with the proposal from AON and RiskLogic as it delivers the outcomes of creating and testing business continuity plans that the Council is expected to have.

CONSIDERATIONS

Alignment with Council's Vision

Council's vision is 'to be the most prosperous and liveable district in the North Island by 2022'. This is accompanied by a core set of values to underpin decision-making, the following of which are relevant to this particular proposal: World Class, Resilient, Quality.

Financial Considerations

The financial impact of the proposal is estimated to be \$13,660 + GST.

Long-term Plan/Annual Plan

The expenditure outlined is currently unbudgeted. It is requested that unbudgeted expenditure is approved.

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.

Māori Engagement

Council is bound by various Acts to consult and/or engage with Māori, including a duty to act reasonably and in good faith as a Te Tiriti o Waitangi partner. Equally, Council has a responsibility to develop and proactively foster positive relationships with Māori as key stakeholders in our district, and to give effect to the principles of Te Tiriti o Waitangi including (but not limited to) the protection of Māori rights and their rangatiratanga over tāonga. While we recognise Māori in general, we also need to work side by side with the three ahi kaa / resident iwi of our district.

Although good faith does not necessarily require consultation, it is a mechanism for Council to demonstrate its existence and commitment to working together as district partners. Appropriately, the report author acknowledges that they have considered the above obligations including the need to seek advice, guidance, feedback and/or involvement of Māori on the proposed recommendation/s, objective/s, project/s or service/s outlined within this report.

Risks

The proposal intends to reduce current risks by ensuring the Council's business continuity planning meets industry standards and that the Council has resilience to disruptive events it may encounter.

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 required.

CONCLUSION

The Council currently has business continuity plans for wastewater, water and ICT activities. The Council does not have business continuity plans for the rest of the organisation to ensure that services other than wastewater, water and ICT can continue to be provided after an event. This was identified in a recent audit by Audit New Zealand for the year ending 30 June 2019.

AON and RiskLogic have submitted a proposal to assist the Council to develop and implement business plans to fill these gaps. Due to timing, funding for the proposal was not allowed for in the 2019/20 financial year and to proceed with the proposal would involve unbudgeted expenditure.

ATTACHMENTS

1. AON RiskLogic Business Continuity Proposal - March 2019

4.6 REVIEW OF AUDIT & RISK COMMITTEE ARRANGEMENTS

Author: Brian Fox, Head of Regulatory and Risk

Authorised by: Gareth Green, Chief Executive Officer

PURPOSE

This item permits the members to discuss Taupō District Council's Audit & Risk Committee arrangements. The current Terms of Reference are attached.

DISCUSSION

As the end of the 2016-2019 triennium approaches, it is timely to reflect on the past three years and undertake an informal review of the Audit & Risk Committee structure, what has worked well (or not), and note any suggested improvements to be passed on to the incoming Council following the 12 October 2019 elections.

Topics for discussion may include:

1. New member induction – information package, induction session
2. Membership – current composition, fitness of membership eg skill, experience to deal with the committee's business
3. Agendas and reports – relevance, structure, timeliness of information, well-organised
4. Minutes – accurate, clear, less / more information
5. Meetings – efficiently chaired, member participation is fair, time spent on items is appropriate to significance, atmosphere eg conducive to open and productive debate
6. Code of conduct – behaviour

The Controller & Auditor-General has recently written to councils offering advice and support in relation to Audit & Risk Committees – please see attached letter.

RECOMMENDATION(S)

That the Audit & Risk Committee notes the information as discussed.

ATTACHMENTS

1. Letter from the Controller and Auditor-General - Audit & Risk Committees and supporting councils post-election
2. Audit & Risk Committee Terms of Reference 2016-2019

4.7 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.

ATTACHMENTS

1. Schedule of Policies August 2019 (A2522331)

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
<p>Agenda Item No: 5.1 Confirmation of Confidential Portion of Audit & Risk Committee Minutes - 10 June 2019</p>	<p>Section 7(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>Section 7(2)(g) - the withholding of the information is necessary to maintain legal professional privilege</p> <p>Section 7(2)(i) - the withholding of the information is necessary to enable [the Council] to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</p>	<p>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</p>
<p>Agenda Item No: 5.2 2019 Employee Engagement Survey Results</p>	<p>Section 7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons</p>	<p>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</p>
<p>Agenda Item No: 5.3 Litigation Update</p>	<p>Section 7(2)(g) - the withholding of the information is necessary to maintain legal professional privilege</p>	<p>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</p>
<p>Agenda Item No: 5.4 Turangi Financial and Rating Analysis draft report - PricewaterhouseCoopers</p>	<p>Section 7(2)(i) - the withholding of the information is necessary to enable [the Council] to carry on, without prejudice or disadvantage, negotiations</p>	<p>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</p>

	(including commercial and industrial negotiations)	reason for withholding would exist under section 7
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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]*.