

**I give notice that  
a Risk & Assurance Committee Meeting will be held on:**

|                  |  |
|------------------|--|
| <b>Date:</b>     | <b>Tuesday, 9 June 2020</b>                            |
| <b>Time:</b>     | <b>10.00am</b>   |
| <b>Location:</b> | <b>Council Chamber<br/>107 Heuheu Street<br/>Taupō</b> |

# **AGENDA**

## **MEMBERSHIP**

**Chairperson** Mr Anthony Byett  
**Deputy Chairperson** Cr Anna Park

**Members** Mayor David Trewavas  
Cr Christine Rankin  
Cr John Williamson  
Cr John Mack  
Mr Danny Loughlin  
Cr Kathy Guy

**Quorum** 4

**Gareth Green**  
**Chief Executive Officer**

## Order Of Business

|          |  |    |
|----------|--|----|
| <b>1</b> | <b>Apologies</b>   |    |
| <b>2</b> | <b>Conflicts of Interest</b>   |    |
| <b>3</b> | <b>Confirmation of Minutes</b>   |    |
| 3.1      | Risk & Assurance Committee Meeting - 10 March 2020 .....   | 3  |
| <b>4</b> | <b>Reports</b>   |    |
| 4.1      | Receipt of Audit New Zealand Correspondence - Responding to Covid-19 and Audit Proposal Letter ..... | 4  |
| 4.2      | Project Quantum Status Report .....  | 5  |
| 4.3      | 6 Monthly Review of Sensitive Expenditure .....  | 8  |
| 4.4      | Adoption of Business Continuity Policy and Framework .....   | 10 |
| 4.5      | Review of 2017 Protected Disclosures Policy .....  | 13 |
| 4.6      | Review of the Staff Conflict of Interest Guidelines .....  | 14 |
| 4.7      | Risk & Assurance Committee Schedule of Policies for Review .....                                     | 15 |
| <b>5</b> | <b>Confidential Business</b>   |    |
| 5.1      | Confirmation of Confidential Portion of Risk & Assurance Committee Minutes - 10 March 2020 .....     | 16 |
| 5.2      | Litigation Update .....  | 16 |

**3.1 RISK & ASSURANCE COMMITTEE MEETING - 10 MARCH 2020**

**Author:** Shainey James, Democratic Services Officer

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

**RECOMMENDATION(S)**

That the minutes of the Risk & Assurance Committee meeting held on Tuesday 10 March 2020 be confirmed as a true and correct record.

**ATTACHMENTS**

1. Risk & Assurance Committee Meeting Minutes - 10 March 2020

**4.1 RECEIPT OF AUDIT NEW ZEALAND CORRESPONDENCE - RESPONDING TO COVID-19 AND AUDIT PROPOSAL LETTER**

**Author:** Brian Fox, Head of Regulatory and Risk

**Authorised by:** Gareth Green, Chief Executive Officer

**PURPOSE**

To receive correspondence from Audit New Zealand, along with a presentation from the Appointed Auditor, Mr Leon Pieterse, Audit New Zealand.

**DISCUSSION**

Attached for formal receipt are two pieces of correspondence from Audit New Zealand:

- Letter to local authorities from Controller and Auditor-General, Mr John Ryan (dated 23 April 2020) – responding to Covid-19 and audit fees; and
- Audit Proposal Letter for the 2020, 2021 and 2022 financial years from the Appointed Auditor, Mr Leon Pieterse (dated 4 May 2020).

**CONCLUSION**

It is recommended that the Committee receives the information and thanks the presenter.

**RECOMMENDATION(S)**

That the Risk & Assurance Committee:

1. Receives the letter to local authorities from Controller and Auditor-General, Mr John Ryan (dated 23 April 2020).
2. Receives the Audit Proposal Letter for the 2020, 2021 and 2022 financial years (dated 4 May 2020).
3. Thanks Mr Leon Pieterse, Audit New Zealand, for his presentation.

**ATTACHMENTS**

1. Letter from the Controller and Auditor-General - responding to Covid-19 and audit fees (23 April 2020)
2. Taupo District Council Audit Proposal (4 May 2020)

|  |
|--|
| <b>4.2 PROJECT QUANTUM STATUS REPORT</b> |
|--|

**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.

#### DISCUSSION

There are no decisions being sought at this stage, the following update is provided for your information.

Quickly following the last Risk and Assurance meeting Covid-19 and its impacts were being felt by Project Quantum. Prior to any talk of lockdown nationally in NZ, our ERP provider, Technology One, put a hold on all international travel by their consultants on the 9<sup>th</sup> March.

This impacted 2 major streams, Enterprise Content Management and Property & Rating as they were led by Australian based consultants. Financial consultants were all NZ based so had no immediate impact on that stream at that stage.

An adhoc steering committee meeting on the 19 March accepted the recommendation to delay the start of Property and Rating by 3 months, but continue with the other streams, using remote conferencing technologies. This proved to be prudent with NZ entering lockdown a week later.

It was deemed necessary to delay P&R for 3 months as this stream was about to enter intensive phase of 3 months of workshops with up to 20 staff at a time. While it was considered that remote delivery of workshops could be achieved, it was decided as staff were not (yet) used to engaging in this remote manner, a quality result was likely to be compromised. This delivery mechanism was also new for the vendor.

The other streams while also having requirement for remote delivery of workshops/consulting the phases they were in meant that groups required were much smaller (3-4) and therefore easier to manage interactions.

As time has shown this delivery mechanism has worked very well, and is likely to remain our new norm wherever practical. Considerable progress was made with Configuration training, user training, design workshops during this period.

At the time of writing this report, the impacts of the delays on the timeline are yet to be finalised. Steering committee will be meeting 28 May to decide on options for a revised timeline. Delaying Property and Rating timeline will inevitably push out the Go Live date, which regardless of options will increase external and internal staff costs, depending on the option chosen to varying extents.

ECM and Financial stream timelines are for the most part on track for original date of March 2021 (this is subject to change pending steering decision), and we remain at present on budget.

During lockdown Audit NZ undertook their first phase of the extended audit for the project – HR Payroll, system controls and data migration methodology. We are yet to receive the written report but the consultant was pleased with his review and said he had no outstanding issues for us to follow up which bodes well.

Below is a summary of the known risks

| <b>Risk Theme</b>   | <b>High, Med, Low</b> | <b>Risk Mitigation</b>   |
|---|-----------------------|--|
| <b>Organisational Change Management</b><br>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 | High                  | Change planning underway with terms of reference developed<br>Development of internal skills and ownership of change and improvement<br>Development and the use of Business Readiness Maturity Models<br>Early development and communication of the system |

|  |     |  |
|--|-----|--|
|  |     | familiarisation and training plan<br>Early involvement of the business in solution design and configuration to bring them on the journey   |
| <b>Resourcing</b><br>Business representatives required for key parts of the project may not be available delaying design input, test execution and training  | Med | Project planning considered and avoids periods of peak activity in affected teams<br>Key staff have been identified in advance and support for BAU activities is being put investigated and put in place Business need to commit to deliver the project<br>Further resourcing was identified for application support and has been sourced. |
| <b>Technical Risks</b><br>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  | Med | Interface catalogue developed, and detailed investigation of integrations is underway.<br>There is a limited number and scale of interfaces in scope for both Phases.<br>As there is no internal resource with right skillsets this work will be contracted to ensure quality of the system's interfaces.                                  |
| <b>Service Level Risk</b><br>Whenever a new system goes live there is risk of significant drop in service level as staff get used to new ways of doing job and system issues are identified and resolved.  | Med | Business system support analyst appointed to manage support requests<br>Support community for break/fix issues processes in place.<br>Application Management Support contract in place to provide remote assistance up to 20 hours per month<br>Post Go Live support on site consultancy increased priority                                |
| <b>Change of Timeline</b><br>Property and Revenue is a new solution and not gone live in NZ to date. There is risk of additional costs and extended timeline resulting from Vendor initiated timeline changes due to development/ testing delays   | Med | NZ Beta site (Whangarei DC) going live 6 months prior to TDC and we can take on their learnings.<br>Delays due to covid-19 impacts yet to be decided upon by Steering committee.   |
| <b>Change of Scope</b><br>Enterprise Content management was approved as an addition to scope in July 2019 to be implemented in parallel with existing phase 2.<br>There is a risk the change combined with Project Quantum and other activities, is too great for the organisation to adopt. | Med | The budget proposed covers engagement with a highly experienced ECM implementation partner recommended by multiple councils.<br>A change manager has been recruited and business readiness assessment is underway<br>Change Terms of Reference being put together to clearly outline roles and responsibilities.                           |

## CONCLUSION

Project timeline needs to be revised given delays due to Covid-19. This will increase costs of implementation. Risks identified are being managed.

## RECOMMENDATION(S)

That the Risk & Assurance Committee receives this report.

**ATTACHMENTS**

Nil

**4.3 6 MONTHLY REVIEW OF SENSITIVE EXPENDITURE**

**Author:** Jamie Dale, Risk Manager

**Authorised by:** Brian Fox, Head of Regulatory and Risk

**PURPOSE**

To update committee members of the findings of the Sensitive Expenditure policy compliance review and highlight any areas for improvement.

**EXECUTIVE SUMMARY**

This report is a governance summary of a compliance review of the policy for the 6 months period from 1 July 2019 to 31 December 2019.

This report covers the first half of the 2019/20 financial year.

As in previous reviews, the review process and methodology has been undertaken after discussion with Council's external auditors Audit NZ.

**RECOMMENDATION(S)**

That the Risk & Assurance Committee receives the information in the Sensitive Expenditure Report for the period 01 July 2019 to 31 December 2019.

**BACKGROUND**

The proposal has not been presented previously.

In 2012 Audit NZ raised matters relating to formal internal reviews of sensitive expenditure in its end of year management letter. Council management agreed with the points raised by Audit NZ and in conjunction with them developed a methodology for undertaking such reviews. Since then reviews of sensitive expenditure have been undertaken every 6 months covering the first and second months of the Council's financial years.

This compliance review for the period 1 July to 31 January 2019 being the first half of the 2019/2020 financial year and considered all expenditure and reimbursements authorised by staff via the electronic purchase order system, payroll reimbursements and all purchases made by credit card by the Taupō District Council.

**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: Quality and Value.

**Financial Considerations**

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

**Legal Considerations**

None

**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 ō 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 ō 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**

There are no known risks. The Council's risks in this are minimised as a result of this compliance audit of sensitive expenditure and recommendations.

## **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. No communication/media required. Review findings will be communicated to Audit NZ and detailed working papers will be available for their perusal during their annual audit as has been the case previously.

## **CONCLUSION**

The ongoing reviews of sensitive expenditure will aid Council's overall risk management profile and is entirely in keeping with the current Risk Management Charter.

## **ATTACHMENTS**

1. Sensitive Expenditure Report - 1 July 2019 to 31 December 2019

**4.4 ADOPTION OF BUSINESS CONTINUITY POLICY AND FRAMEWORK**

**Author:** Jamie Dale, Risk Manager

**Authorised by:** Brian Fox, Head of Regulatory and Risk

**PURPOSE**

To review consider the proposed Business Continuity Policy and Framework for the Taupō District Council.

**EXECUTIVE SUMMARY**

The Council does not have a documented policy and framework for business continuity and resilience planning. An overall policy and framework are important as it defines the business continuity objectives and scope which ensures that plans are consistent with the needs of the Council and the community.

A proposed Business Continuity Policy and Framework has been developed for the management of business continuity for the Council.

The proposed policy and framework is attached for the committee's consideration.

**RECOMMENDATION(S)**

That the Risk & Assurance Committee adopts the proposed Business Continuity Policy and Framework

**BACKGROUND**

In the August 2019 meeting of the Audit and Risk Committee expenditure for a Business Continuity Management proposal provided by AON and Risk Logic was approved.

The proposal involved providing a session for all second and third tier managers to provide an overview of what business continuity planning involves and running a scenario exercise to test our current capabilities and identify where we should focus our resources moving forward with business continuity planning.

A training session was run on the 27 November 2019 and we were in the process of finalising the scenario exercise when the Covid-19 pandemic happened, and everything stopped.

During subsequent discussions with Risk Logic it was agreed that as a result of the changed business landscape, continuing with the scenario exercise would not return the benefits we envisaged in the original proposal. The fact that we had just gone through and are still going through an extended business interruption scenario was a key consideration when coming to this conclusion.

Further discussions with RiskLogic identified that our resources are best used in moving forward on implementing a business resilience and continuity program based on the international standard ISO 22301:2019 using best practice involving 2 streams of practice and 6 steps as follows:

Management practices:

1. Policy & Program Management
2. Embedding (leadership commitment, awareness and training)

Technical practices:

3. Analysis (risk, business impact and response strategies)
4. Design (business continuity plans)
5. Implementation (training on contents and use of plans)
6. Validation (testing, exercising, review and improvement)

These discussions also identified the need to have in place appropriate management practices that define the goals of business continuity planning and the steps to get there.

## DISCUSSION

Resilience is one of the Council's core values that underpins its decision making. The current Long Term Plan identifies that our plans, infrastructure and work programmes will be designed to ensure we are prepared to withstand or recover quickly from disasters and/or difficult situations and we will be flexible and respond quickly to change.

Furthermore, the Local Government Act 2002 requires Councils to provide for resilience in infrastructure and the Civil Defence and Emergency Management Act 2002 requires councils to ensure that it is able to function to the fullest possible extent, even though this may be at a reduced level, during and after an emergency

Our approach to date has been to focus on the critical functions of Water, Wastewater and ICT services jumping straight to the technical practices without the management policies. In effect we skipped steps 1 and 2 and jumped straight into steps 4 -5. To enable a consistent all organisation approach track we need to step back and put in place the management practices that set the framework for resilience and business continuity planning across the entire Council. These will provide the foundations for business continuity planning and ensure that the business continuity objectives are understood and are delivered consistently across the entire organisation.

To achieve this, we have worked with RiskLogic to write a draft Business Continuity Management Policy and Framework for the Council. If adopted, when implemented it should enable the Council to build on the work that we have done to date on business continuity and build an organisation wide plan for business continuity and resilience.

## 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: Resilient.

### Financial Considerations

The financial impact of the proposal is estimated to be \$Nil. All work on developing and implementing resilience and continuity planning is to be completed inhouse within current and proposed 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. That section of the Act states that the purpose of local government is (a) to enable democratic local decision-making and action by, and on behalf of, communities; and (b) to promote the social, economic, environmental, and cultural well-being of communities in the present and for the future. It is considered that social and economic well-beings are of relevance to this particular matter.

### Policy Implications

The proposal has been evaluated against the following plans:

- Long Term Plan 2018-2028     Annual Plan     Waikato Regional Plan  
 Taupō District Plan     Bylaws     Relevant Management Plan(s)

The key aspects for consideration with regards to this proposal are as follows:

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 ō 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 ō 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**

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 required. Details of the proposed policy will be communicated to managers within the organisation as part the embedding within the organisation.

### **CONCLUSION**

Business resilience and continuity is an area that is becoming increasingly important in the business environment we are working in. Business continuity planning helps organisations to better understand what is most important to continue in times of disruption, to identify the resources required to keep these important functions and services running, and to develop strategies for how to achieve it.

The proposed policy and framework details how business continuity should be undertaken and is based on the international standards ISO 22330 and ISO 22301 and follows Business Continuity Institutes Good Practice Guidelines. It will ensure that the existing and future business continuity plans meet best practice and the needs of the Taupō District Council and minimise the risks associated with business disruptions.

### **ATTACHMENTS**

1. Proposed Business Continuity Policy and Framework

**4.5 REVIEW OF 2017 PROTECTED DISCLOSURES POLICY**

**Author:** Tina Jakes, Head of Democracy, Governance and Venues

**Authorised by:** Gareth Green, Chief Executive Officer

**PURPOSE**

To enable the Committee to review and adopt [with amendments] Council's Protected Disclosure Act 2000 Policy.

**DISCUSSION**

This Policy was first adopted in 2000 and again in 2014 & 2017. It has been reviewed by staff and still complies with the current legislation.

Staff are recommending some minor changes to the draft Policy attached, in line with Ombudsman guidelines.

This policy commonly referred to as the 'whistle blowing legislation' is designed to protect employees who raise concerns about serious wrong-doing within their workplace.

**CONCLUSION**

This committee has the delegated authority to review and adopt this policy.

**RECOMMENDATION(S)**

That the Risk & Assurance Committee adopts [with amendments] the 2020 Protected Disclosures Act 2000 Policy [A2668269]

**ATTACHMENTS**

1. 2020 Draft Protected Disclosures Act 2000 Policy (A2668269)

**4.6 REVIEW OF THE STAFF CONFLICT OF INTEREST GUIDELINES**

**Author:** Tina Jakes, Head of Democracy, Governance and Venues

**Authorised by:** Gareth Green, Chief Executive Officer

**PURPOSE**

To enable the Committee to receive a copy of Council's Staff Conflicts of Interest Guidelines.

**DISCUSSION**

These guidelines are based on the Good Practice Guide – Managing conflicts of interest: Guidance for public entities issued by the Office of the Auditor General were received by the Committee in March 2014 and reviewed in 2017. The Guidelines have been reviewed by staff and are working well. Conflicts have been notified and recorded in the Register as required under the Guidelines.

Apart from a name change and date changes on page 4, staff are recommending no changes.

The guidelines provide staff information in relation to the definition of conflict of interest, how this can arise, how this is to be managed, a process for reporting and recording conflicts as well as providing some Case Studies.

**CONCLUSION**

That the Staff Conflict of Interest Guidelines are received.

**RECOMMENDATION(S)**

That the Risk & Assurance Committee receives the 2020 Staff Conflict of Interest Guidelines [A2668257]

**ATTACHMENTS**

1. 2020 Staff Conflict of Interest Guidelines (A2668257)

**4.7 RISK & ASSURANCE 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 Risk & Assurance Committee of Taupō District Council in accordance with the Committee's Terms of Reference.

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

The Committee's Terms of Reference are also attached.

**RECOMMENDATION(S)**

That the Risk & Assurance Committee receives the Schedule of Policies for review.

**ATTACHMENTS**

1. Risk and Assurance Schedule of Policies for Review - June 2020
2. Risk and Assurance Committee Terms of Reference 2019-22

## 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  |
|--|--|---|
| <b>Agenda Item No: 5.1</b><br>Confirmation of Confidential Portion of Risk & Assurance Committee Minutes - 10 March 2020 | 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 |
| <b>Agenda Item No: 5.2</b><br>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]*.