

A Meeting of the Risk and Assurance Sub-Committee Meeting will be held as follows:

Date: Tuesday 6 June 2023

Time: 3:30pm

Venue: Council Chambers, 105 Tainui Street, Greymouth

Paul Morris
Chief Executive

AGENDA

Members:

Chair: Mr Rob Caldwell
Deputy Chair: Mayor Tania Gibson
Members: Councillor Robert Mallinson
Councillor Rex MacDonald
Councillor Jack O'Connor

(Quorum 3 members)

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The information in this document is provided to facilitate good competent decisions by Council and does in no way reflect the views of Council. Reports and recommendations contained in this agenda are not to be considered as Council policy until adopted.

TERMS OF REFERENCE

Type of Committee	Council Subcommittee
Subordinate to:	Finance, Regulatory and Business Support
Subordinate Committee	None
Legislative Basis	Subcommittee reconstituted by Council as per Schedule 7, Section 30 (1) (A) Local Government Act 2002. Subcommittee delegated by powers by the Council as per Schedule 7 (Section 32) of the Local Government Act)
Membership	Independent Chair: Mr Rob Caldwell Deputy Chair: Mayor Gibson Member: Cr Robert Mallinson Member: Cr Rex MacDonald Member: Cr Jack O'Connor
Quorum	Three members
Meeting frequency	February, April, June, August and October.
Terms of Reference	<p>The purpose of the Risk and Assurance Committee is to assist the Council in discharging its responsibilities in relation to:</p> <ul style="list-style-type: none"> • The robustness of the internal control framework and financial management practices. • The integrity and appropriateness of external reporting and accountability arrangements. • The robustness of risk management system, processes, and practices. • Compliance with applicable laws and regulations. • Standards and best practice guidelines, and • The establishment and maintenance of controls to safeguard the Council's financial and non-financial assets. <p>Areas that broadly fall under the umbrella of this committee are:</p> <ul style="list-style-type: none"> • Risk management framework • Financial risk management • Health and safety risk management • Compliance with legislation

	<ul style="list-style-type: none"> • External audit or review of any Council activities, including but not limited to NZTA, Building Controls, Audits.
<p>Power to Act</p> <p>Assurance</p>	<p>For Council’s Annual Report, Consultation Document and Long Term Plan Audits,</p> <p>The Risk and Assurance Committee will:</p> <ul style="list-style-type: none"> • Approve the annual external audit proposal for the Annual Report and the audit of the Long Term Plan. • Agree the appropriateness of the Council’s existing accounting policies and principles and any proposed changes. • Enquire of external auditors for any information that affects the quality and clarity of the Council’s financial statements of service performance, and assess whether appropriate action has been taken by management in response to the above. • Satisfy itself that the financial statements of service and performance are supported by appropriate management signoff on the statements and on the adequacy of the systems of internal control (i.e. letters of representation) and recommend to Council the signing of the financial statements by the Chief Executive / Mayor and adoption of the Annual Report. • Identify and recommend to the Council the external auditor’s remuneration and the terms of their engagement. • Confirm consulting services and related fees provided by the external auditors. • Consider and review any serious difficulties or disputes which management encountered during the audit. • Consider and review any other matters related to the conduct of the audit. • Consider and review any significant findings during the audit process and managements responses.

<p>Risk</p>	<ul style="list-style-type: none"> • Consider and review any matters considered appropriate, without the Chief Executive or other Council staff present in the meeting. • Consider and review any difficulties encountered during the audit including any restrictions on the scope of work. • Consider and review any changes required in the planned scope of the audit plan. • Consider and review the audit management letter prior to presentation to the Council. • Meet with the external Auditors at any time with or without management present as deemed appropriate by the Chairman of the committee. <p>Council is responsible for setting the tolerance to risk and risk culture at the Grey District Council. The Chief Executive is charged with implementing appropriate risk management systems within Grey District Council.</p> <p>While the responsibility for risk lies with Council, oversight of the processes to manage risk within GDC is delegated to the Risk and Assurance Committee. The Council will receive periodic reporting on those areas of risk identified by the Committee.</p> <p>The Risk and Assurance Committee will:</p> <ul style="list-style-type: none"> • Review and approve Council's risk management framework. • Review corporate risk assessment and internal work management practices. • Receive and review Health and Safety reports. • Oversight of the processes used to manage project risks. • Review insurance arrangement annually. • Overseeing Council's systems, processes, and practices for risk management: <ul style="list-style-type: none"> a) Ensure that management has in place a current and comprehensive risk management framework and associated procedures for effective identification and management of the Council's
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<p>Assurance – other</p>	<p>significant risks (including financial and non-financial risks).</p> <p>b) Consider whether appropriate action is being taken by management in its treatment of risk to either accept or mitigate Council’s significant risks.</p> <ul style="list-style-type: none"> • Monitoring insurance claims. <p>It is anticipated that the Council will from time to time be required by third parties to undertake an audit process. They may include by not be limited to Waka Kotahi, Building Control, MBIE.</p> <p>The Risk and Assurance Committee will:</p> <ul style="list-style-type: none"> • Approve (if required) any other external audit proposal. • Liaising with the relevant external auditor: <ul style="list-style-type: none"> a) At the start of each audit, confirm the terms of engagement with the external auditor including the nature and scope of the audit, timetable and fees. b) Approve the external audit engagement letter and letter of undertaking and any additional services to be provided by the external auditor. c) Receive the external audit report (s) and review action to be taken by management on significant issues and audit recommendations raised within. d) Conduct a member only session (i.e. without any management present) with external audit to discuss any matters that the auditors wish to bring to the committee’s attention and / or any issues of independence.
<p>Conflicts of Interest</p>	<p>Once per year, Committee members will provide written declarations to the Mayor, stating they do not have any conflicts of interest that would preclude them from being members of the Committee.</p>

Delegations	The Committee will in general make recommendations to Council on certain matters. Where the Committee is delegated to approve a matter this is considered a decision by the Committee.
Limits to Delegations	Matters that cannot be delegated by the Council include: <ul style="list-style-type: none"> • The power to make a rate. • The power to make a bylaw. • The power to borrow money, or purchase or dispose of assets, other than in accordance with the long term plan. • The power to adopt a long term plan, annual plan, annual report or strategic plan. • The power to appoint a Chief Executive. • The power to adopt policies required to be adopted and consulted on under this Act in association with the long term plan or developed for the purpose of the local governance statement. • The power to adopt a remuneration and employment policy.
Reporting Procedures	<ul style="list-style-type: none"> • After each meeting the Chair will report the committee’s recommendations and findings to the Council. • The minutes of all meetings of the Committee will be presented to Council and to such other persons as the Council directs. • The Chair will present an annual report to the Council summarising the Committees activities during the year and any significant results and findings.
Power to Act.	Generally recommending powers only, but certain decisions can be taken by the committee.
Referral to Council	The minutes of the subcommittee serve before Council as a recommendation.
Management responsibility	Chief Executive

SUB-COMMITTEE IN OPEN MEETING

GENERAL BUSINESS AND TABLED ITEMS

Items not on the agenda for the meeting require a resolution under section 46A of the Local Government Official Information and Meetings Act 1987 stating the reasons why the item was not on the agenda and why it cannot be dealt with at a subsequent meeting on the basis of a full agenda item. It is important to note that late items can only be dealt with when special circumstances exist and not as a means of avoiding or frustrating the requirements in the Act relating to notice, agendas, agenda format and content.

LOCAL AUTHORITIES (MEMBERS' INTERESTS) ACT 1968

Sub-Committee members are reminded that if he/she has a direct or indirect interest in any item on the agenda be it pecuniary or on grounds of bias and predetermination, then he/she must declare this interest and refrain from discussing or voting on this item.

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1 APOLOGIES AND DECLARATIONS OF INTEREST

1.1 APOLOGIES

Nil

1.2 UPDATES TO THE INTERESTS REGISTER

Sub-Committee members to please advise if there are any changes to be made to the current Interests Register.

1.3 IDENTIFY ANY CONFLICTS OF INTERESTS IN THE AGENDA

Notification from committee members of:

- 1.3.1 Any interests that may create a conflict with their role as a committee member relating to the items of business for this meeting (prior to taking part in the deliberation of a particular item); and
- 1.3.2 Any interests in items in which they have a direct or indirect pecuniary interest as provided for in the Local Authorities (Members' Interests) Act 1968.

1.4 NOTIFICATION OF LATE ITEMS

Where an item is not on the agenda for a meeting, that item may be dealt with at that meeting if:

- 1.4.1 The Committee by resolution so decides; and
- 1.4.2 The Chairperson explains at the meeting at a time when it is open to the public the reason why the item is not on the agenda, and the reason why the discussion of the item cannot be delayed until a subsequent meeting.

2 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

2.1 CONFIRMATION OF THE RISK AND ASSURANCE SUB-COMMITTEE MEETING HELD ON 11 APRIL 2023

SUGGESTED RECOMMENDATION

That the minutes of the Risk and Assurance Sub-Committee Meeting held on 11 April 2023 be confirmed as true and correct.

MINUTES OF THE RISK AND ASSURANCE SUB-COMMITTEE MEETING OF THE GREY DISTRICT COUNCIL**Held in Council Chambers, 105 Tainui Street, Greymouth****on Tuesday 11 April 2023 commencing at 4:00pm**

PRESENT: Mr Rob Caldwell (Chair)
Mayor Tania Gibson (Deputy Chair), Councillor Robert Mallinson, Councillor Rex MacDonald, Councillor Jack O'Connor

IN ATTENDANCE: Paul Morris (Chief Executive), David Codyre (Acting Group Manager Support) via Zoom, Tracy Fitzgerald (Finance Manager), Trish Jellyman (Democracy Advisor), Megan Bourke (Communications Officer)

1 APOLOGIES AND DECLARATIONS OF INTEREST**1.1 APOLOGIES**

There were no apologies.

1.2 UPDATES TO THE INTERESTS REGISTER

There were no updates to the Interest Register.

1.3 IDENTIFY ANY CONFLICTS OF INTERESTS IN THE AGENDA

There were no declarations of interest.

1.4 NOTIFICATION OF LATE ITEMS

The Treasury Report for the March quarter was circulated under separate cover. A Health and Safety report and Audit fees matter will be taken in the public excluded section of the meeting.

2 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**2.1 CONFIRMATION OF THE RISK AND ASSURANCE SUB-COMMITTEE MEETING HELD ON 30 JANUARY 2023**

COMMITTEE RESOLUTION RA 23/04/001

Moved: Cr Rex MacDonald

Seconded: Cr Jack O'Connor

That the minutes of the Risk and Assurance Sub-Committee Meeting held on 30 January 2023 be confirmed as true and correct.

Carried Unanimously

3 AGENDA ITEMS

3.1 AUDIT RECOMENDATIONS UPDATE

COMMITTEE RESOLUTION RA 23/04/002

Moved: Mayor Tania Gibson

Seconded: Cr Jack O'Connor

That the Risk and Assurance Sub-Committee Meeting receive the report.

Carried Unanimously

The Chairman stated this policy is covered by the mandate for this committee and it is good to see that this matter has been dealt with.

The CE advised that last year Council was late in extracting data for audit purposes relating to Drinking Water Supply performance measure. He updated the meeting on what had happened during this time and advised that no issues are expected this year.

Cr Mallinson requested an update on the rates debtors matter from 2018. The Finance Manager (FM) advised that processes for the collection of overdue rates debtors is being worked through and these are now starting to track down. It was agreed that a brief report on the new processes in place would be brought back to the next meeting.

3.2 GREY DISTRICT COUNCIL CARBON CREDIT POLICY COMPLIANCE

COMMITTEE RESOLUTION RA 23/04/003

Moved: Cr Robert Mallinson

Seconded: Cr Jack O'Connor

That the Risk and Assurance Sub-Committee Meeting receive the report.

Carried Unanimously

Refer page 25 of the agenda.

The Acting Group Manager Support (AGMS) spoke to this report and advised that at this stage Council is compliant with its policy. He answered questions and provided additional information around forward purchases take Council to its limit. The CE advised that Council has discussed this and they absolutely did not want to speculate on the ETS in order to avoid another \$700,000 shock all in one hit. Cr O'Connor stated other Councils may be in a similar situation where they have brought up to their limits. The Chairman stated that the sentiment is to encourage management to do everything it can within the policy parameters.

3.3 TREASURY UPDATE 31 MARCH 2023

The AGMS stated the Bancorp report was received after the agenda was sent out. He drew attention to page 6 (Interest Rate Risk Management graph) and advised that Council will be entering into another fixed rate cover on 17 April to maintain policy. He advised that Council is working within the policy.

COMMITTEE RESOLUTION RA 23/04/004

Moved: Mr Rob Caldwell

Seconded: Mayor Tania Gibson

That the Risk and Assurance Sub-Committee Meeting receive the report.

Carried Unanimously

4 IN COMMITTEE ITEMS

COMMITTEE RESOLUTION RA 23/04/005

Moved: Cr Robert Mallinson

Seconded: Cr Rex MacDonald

That the Risk and Assurance Sub-Committee Meeting the Risk and Assurance Sub-Committee Meeting resolves to exclude the public on the grounds contained in Section 48(1) of the Local Government Official Information and Meetings Act:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
4.2 - CONFIRMATION OF IN COMMITTEE MINUTES OF RISK AND ASSURANCE SUB-COMMITTEE MEETING HELD ON 30 JANUARY 2023	<p>s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons</p> <p>s7(2)(b)(ii) - the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information</p> <p>s7(2)(h) - the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities</p>	s48(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 6 or section 7
4.2 - HEALTH AND SAFETY REPORT	s7(2)(f)(i) - free and frank expression of opinions by or between or to members or officers or employees of any local authority	s48(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 6 or section 7
4.3 - COUNCIL RISK REGISTER MARCH 2023 UPDATE	s7(2)(f)(i) - free and frank expression of opinions by or between or to members or officers or employees of any local authority	s48(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 6 or section 7
4.4 - GREY DISTRICT COUNCIL AUDIT PLAN 30 JUNE 2023	s7(2)(f)(i) - free and frank expression of opinions by or	s48(1)(a)(i) - the public conduct of the relevant part of the

	between or to members or officers or employees of any local authority	proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
4.5 - HEALTH AND SAFETY AUDIT ACTION UPDATE	s7(2)(f)(i) - free and frank expression of opinions by or between or to members or officers or employees of any local authority	s48(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 6 or section 7

Carried Unanimously

5 SUB-COMMITTEE RESUME IN OPEN MEETING

CLOSURE OR RATIFICATION OF DECISIONS IN OPEN MEETING.

The meeting concluded 5.29pm

Confirmed

R Caldwell
Chairperson

_____/_____/_____

Date

3 AGENDA ITEMS

3.1 ASSESSMENT OF SERVICE PERFORMANCE REPORTING STANDARD

File Number:

Report Author: Finance Manager

Report Authoriser: Acting Group Manager Support

Appendices: Nil

1. REPORT PURPOSE

- 1.1. Assessment of change Service Performance Standard

2. OFFICER RECOMMENDATION

That the Risk and Assurance Sub-Committee Meeting receive the report

3. BACKGROUND

- 3.1. The External Reporting Board XRB released the new reporting standard PBE FRS 48 'Service Performance Reporting' ("The Standard") in 2017. This standard applies to all tier 1 and tier 2 public sector public benefit entities from the reporting period 31 January 2022. The objective of the PBE FRS 48 is to establish principles and requirements for an entity to present service performance information that are useful for accountability and decision-making purposes in a general purpose financial report.
- 3.2. The key disclosures are why the entity exists and provide information about its purpose. Background information should be consistent with the entity's founding, governance and planning documents (e.g. mission statement). Entity should also include information about how it operates such as delivery of goods and services, offering grants to organisations.
- 3.3. Disclosure of the standard in financial reporting as based on the council's judgment on what information is to be included. The minimum however are the following:
 - Quantitative Measures: e.g., cost of goods and services, time taken to deliver.
 - Qualitative Measures: e.g., compliance or noncompliance, ratings standards
 - Qualitative descriptions: e.g., participant observations, surveys.
- 3.4. The standard does not specify a type of presentation and leaves this to council's judgement and could take the form of a table or written text. The only requirements is the inclusion of the key disclosures identified in 3.2.

- 3.5. Currently Council is subject to scrutiny of its services performance objectives which are established at the Long Term Plan preparation and must include the disclosures discussed in point 3.3.
- 3.6. Grey District Council's accounting policies have been changed to incorporate all necessary changes as required by the new Public Benefit Entity (PBE) Standards. The Council assesses the introduction of PBE FRS 48 Service Performance Reporting as minimal given that Council has historically been subject to performance reporting requirements.

4. CONSIDERATIONS

- 4.1. Legal and Legislative Implications
 - 4.1.1. Local Government Act 2002
- 4.2. Financial
 - 4.2.1. N/A
- 4.3. Existing Policy and Strategy Implications
 - 4.3.1. N/A
- 4.4. Fit with Purpose of Local Government Statement
 - 4.4.1. N/A
- 4.5. Effects on Manawhenua
 - 4.5.1. N/A

4.6. Significance and Engagement

4.6.1. The assessment of significance is low.

Issue	Level of Significance	Explanation of Assessment
Is there a high level of public interest, or is decision likely to be controversial?	N/A	N/A
Is there a significant impact arising from duration of the effects from the decision?	N/A	N/A
Does the decision relate to a strategic asset? (refer Significance and Engagement Policy for list of strategic assets)	N/A	N/A
Does the decision create a substantial change in the level of service provided by Council?	N/A	N/A
Does the proposal, activity or decision substantially affect debt, rates or Council finances in any one year or more of the LTP?	N/A	N/A
Does the proposal or decision involve Council exiting from or entering into a group of activities?	N/A	N/A

5. NEXT STEPS

5.1. Council Officers will work with Council's auditor to ensure the Annual Report complies with the new standard.

Confirmation of Statutory Compliance

Compliance with Statutory Decision-making Requirements (ss 76 - 81 Local Government Act 2002).

- (a) This report contains:
- (i) sufficient information about all reasonably practicable options identified and assessed in terms of their advantages and disadvantages; and
 - (ii) adequate consideration of the views and preferences of affected and interested persons bearing in mind any proposed or previous community engagement.
- (b) The information reflects the level of significance of the matters covered by the report, as determined in accordance with the Council's significance and engagement policy.

3.2 AUDIT RECOMMENDATIONS UPDATE**File Number:****Report Author:** Acting Group Manager Support**Report Authoriser:** Chief Executive**Appendices:** 1. Audit Recommendations Table**1. REPORT PURPOSE**

- 1.1. To provide the committee an update of progress against recommendations previously raised by Auditors during the Annual Report Audit process.

2. OFFICER RECOMMENDATION

1. That the Risk and Assurance Sub-Committee Meeting receive the report.

3. BACKGROUND

- 3.1. The Council's Annual Report is audited prior to adoption annually as required under the Local Government Act 2002.
- 3.2. At the end of each annual audit process, the auditor provides Council with an audit management letter outlining recommendations.
- 3.3. The recommendations have been tabulated in Appendix 1.
- 3.4. The table includes recommendations from EY, Council's appointed Auditor, and Audit New Zealand who performed the audits prior to 2021/22.

4. CONSIDERATIONS

- 4.1. Legal and Legislative Implications
 - 4.1.1. Local Government Act 2002
- 4.2. Financial
 - 4.2.1. No financial impact from receiving this report.

4.3. Significance and Engagement

- 4.3.1. As no decision is required, the assessment of significance is low.

5. NEXT STEPS

- 5.1. An updated report will be presented to the next meeting of the sub-committee.

Confirmation of Statutory Compliance

Compliance with Statutory Decision-making Requirements (ss 76 - 81 Local Government Act 2002).

- (a) This report contains:
- (i) sufficient information about all reasonably practicable options identified and assessed in terms of their advantages and disadvantages; and
 - (ii) adequate consideration of the views and preferences of affected and interested persons bearing in mind any proposed or previous community engagement.
- (b) The information reflects the level of significance of the matters covered by the report, as determined in accordance with the Council's significance and engagement policy.

Financial Audit Matters June 2023

Issue	Year	Auditor	Recommendation	Progress	Status
Inappropriate segregation of duties – Credit Cards	2021/22	EY	A formal process be established to ensure all credit cards are being independently reviewed and authorised on a timely basis.	ELT has reviewed and adopted new policy	Complete. ELT has adopted new policy
Appropriate landfill provision model methodology and cost assumptions	2021/22	EY	The model be updated for the known formula and modelling errors and a formalised review be implemented as part of the annual assessment process. We also recommend a formal and independent reassessment of the expected costs to remediate the landfill be undertaken as the landfill is nearing its end of life. These should be applied to the next provision assessment.	The Auditors comments are noted. The use of the wrong discount rates was an administrative oversight not picked up during Management's review. Council Officers will look to obtain a independent assessment of the expected costs in the model.	Expected to be resolved as part of the 2023 Annual Report process Utilities and Infrastructure manager has contracted a firm to perform this.
Independent review of journal entries	2021/22	EY	Council implement appropriate review procedures and segregation of duties are in place over the initiation, review and recording of journals entries to meet best practice.	Council to implement a monthly review of Journals posted	In progress.
Supporting evidence for grant funding and timeliness of claims	2021/22	EY	We recommend Council establish a formal process to ensure all	Council has created a new position that will coordinate and	Yet to start

			<p>Grant contracts are maintained in a centralised database and are reviewed regularly to ensure the database is up to date.</p> <p>Council should perform a regular and timely assessment of Grant revenue recognition with direct reference to the terms of the contract and the requirements of the relevant accounting standards.</p> <p>In addition, Council should develop a process to obtain all relevant supporting evidence for respective milestones within a grant funding contract to ensure funding is claimed on a timely basis.</p>	<p>manage Council's contracts and claims. This role will review existing processes with recommendations to process improvement.</p>	
Timely impact assessment of new accounting standards	2021/22	EY	<p>Council complete a formal impact assessment ahead of 30 June 2023 and the associated audit. Any changes required should be made in advance of the end of the financial year end and appropriately implemented into the Council's</p>	<p>The new accounting standards from apply from period starting on or after 1 January 2022. Management will prepare assessments for the 2022/2023 Annual Reports.</p>	In progress.

			processes and appropriate reporting documents i.e. annual report.		
Signed Trust Deed	2021/22	EY	Council engage with the Trustee to confirm the debenture Trust Deed is up to date and accurate and all appropriate parties sign the agreement.	A signed copy has been received from the Trustee.	Complete
Timely extraction of data to support Drinking Water Supply performance measure	2021/22	EY	We recommend Council establish a formalised process to extract the SCADA data on 30 June each year to support the annual testing results and reported measure.	Council will review the current process to ensure the appropriate data is available as required.	Utilities Manager working with parties around this.
Formal engagement with specialists	2021/22	EY	We recommend the Council implement formal agreements with independent valuers / peer reviewers well in advance of the required valuation to ensure these are fit for purpose and reduces the risk of unexpected errors and delays.	Council Officers will organise appropriate agreements for engagements moving forward	In progress
Review the classification of specialised assets	2021/22	EY	We recommend the classification of specialised assets is reviewed by Council to assess all assets are appropriately classified in the accounting	Council will complete a review of the specialised assets to assess appropriate classification and make any appropriate	Not yet started

			system / underlying asset management systems.	classifications in FY2022/2023.	
Procurement and contract management process review	2017/2018	Audit NZ	Implement the procurement and contract management improvements outlined in the 2017/18 Report to Governors	On Hold	Policy has been reviewed. On investigation regarding Audit query it appears the actions relate to the procurement manual and not the policy. Due to other projects and requirement for cross council involvement it is recommended this action start in July 2024.
Asset management policy	2019/20	Audit NZ	Implement an organisation-wide policy to support asset management which covers all asset groups.	Will be considered as part of the Long- Term Plan 2024- 2034	Yet to start
Aging report for rates debtors	2018/19		Implements a new report that shows all rates debtors at year- end (including	Staff are working with Civica our software suppliers to	In progress

			debtors from the current year).	resolve this matter	
Project management	2013/14		Document the District Council's approach to project management in a formalised project management policy	This matter is being reviewed	Yet to start

3.3 PROCESS FOR RATES ARREARS

File Number:**Report Author:** Finance Manager**Report Authoriser:** Acting Group Manager Support**Appendices:** Nil

1. REPORT PURPOSE

- 1.1. To provide the subcommittee information on how council collects rates arrears as requested from the previous meeting.

2. OFFICER RECOMMENDATION

- 2.1 That the Risk and Assurance Sub-Committee Meeting receive the report.

3. BACKGROUND

- 4.1 Quarterly Rates Instalment invoices are sent before the beginning of the month. These dates are set as part of the Rates Resolution adopted annually in June. The final dates for payment are as follows:

31 August
30 November
28 February
31 May

- 4.2 All outstanding invoices after the last day of payment are identified from a spreadsheet pulled directly from the rates database (authority). A review is done by the rates officer to ensure that all payment have been allocated correctly prior to adding penalties.

- 4.3 Ratepayers with outstanding instalments and penalties are sent a letter. This does not include ratepayers who currently have agreed payment plans set up. The ratepayer is given three weeks to contact council to set up a payment plan or pay the arrears.

- 4.4 Any payments not received or any payment arrangements made after the date stipulated on the letter above are referred to councils debt collection service.

Some ratepayers will already be with the debt collectors and the instalment amount and penalty amount will be added to their debt balance (if they haven't paid). Council keeps an internal record of all unpaid rates forwarded to the debt collection agency.

- 4.6 The debt collection agency will then also send letters out to the ratepayer notifying them that they are taking over the debt if they don't make arrangements with council by a certain date.

4.7 Council has also identified with this process the importance of ensuring that all debts outstanding after 5 years can be uncollectable. To minimise the impact of this council are establishing some additional measure to mitigate this such as:

- * Running a report from the rates database that identifies years by ratepayer
- * Cross checking this with the debts submitted to debt collection.

Council also has the option to sell the property, as per the Rating Act, if the rates have not been paid for over three years.

If a ratepayer has a mortgage over the land council can request funds to pay for the rates arrears from the bank. The unpaid rates and associated legal costs are added to the ratepayers mortgage balance.

4. CONSIDERATIONS

4.1. Legal and Legislative Implications

4.1.1. Local Government Act 2002

4.1.2. Local Government (Rating) Act 2002

4.2. Financial

4.2.1. Council is at risk of not collecting all rates revenue within a five-year timeframe if it does not have an adequate process in place.

4.3. Existing Policy and Strategy Implications

4.3.1. N/A

4.4. Fit with Purpose of Local Government Statement

4.4.1. N/A

4.5. Effects on Manawhenua

4.5.1. N/A

4.6. Significance and Engagement

4.6.1. The assessment of significance is low

Confirmation of Statutory Compliance

Compliance with Statutory Decision-making Requirements (ss 76 - 81 Local Government Act 2002).

- (a) This report contains:
 - (i) sufficient information about all reasonably practicable options identified and assessed in terms of their advantages and disadvantages; and
 - (ii) adequate consideration of the views and preferences of affected and interested persons bearing in mind any proposed or previous community engagement.
- (b) The information reflects the level of significance of the matters covered by the report, as determined in accordance with the Council's significance and engagement policy.

3.4 ANNUAL REPORT 2023

File Number:**Report Author:** Acting Group Manager Support**Report Authoriser:** Chief Executive**Appendices:**

1. Annual Report 2023 Risk Register
2. Annual Report 2023 Project Plan

1. REPORT PURPOSE

- 1.1. The purpose of this report is to provide the Committee with an update on the upcoming audit of the 2023 Annual Report.

2. OFFICER RECOMMENDATION

That the Risk and Assurance Sub-Committee Meeting receives the report.

3. BACKGROUND

- 3.1. The 2023 Annual Report is required to be adopted by Council by the end of October 2023. This is earlier than the 2022 Annual Report and reflects the expiration of the legislation that had allowed Councils additional time to have the annual report audited and adopted.

4. DISCUSSION

- 4.1. Councils' auditors EY have advised that they will commence the interim audit on June 12 with the main audit commencing in the middle of September 2023.
- 4.2. An efficient annual report process starts well before the arrival of Councils auditors and with the appointment of Councils new Financial Accountant considerable progress has been made to ensure the upcoming audit is as smooth as possible.
- 4.3. To ensure that resources are used as wisely as possible and to ensure a no surprises approach Council staff have prepared a detailed project plan and risk register. Both documents will be monitored and updated on a regular basis with progress reported to this committee at its next meeting.
- 4.4. While the timeframes are tight at this stage it is expected that the annual report will be delivered within statutory timeframes. The summarised project plan and risk register are attached.

5. SIGNIFICANCE AND ENGAGEMENT

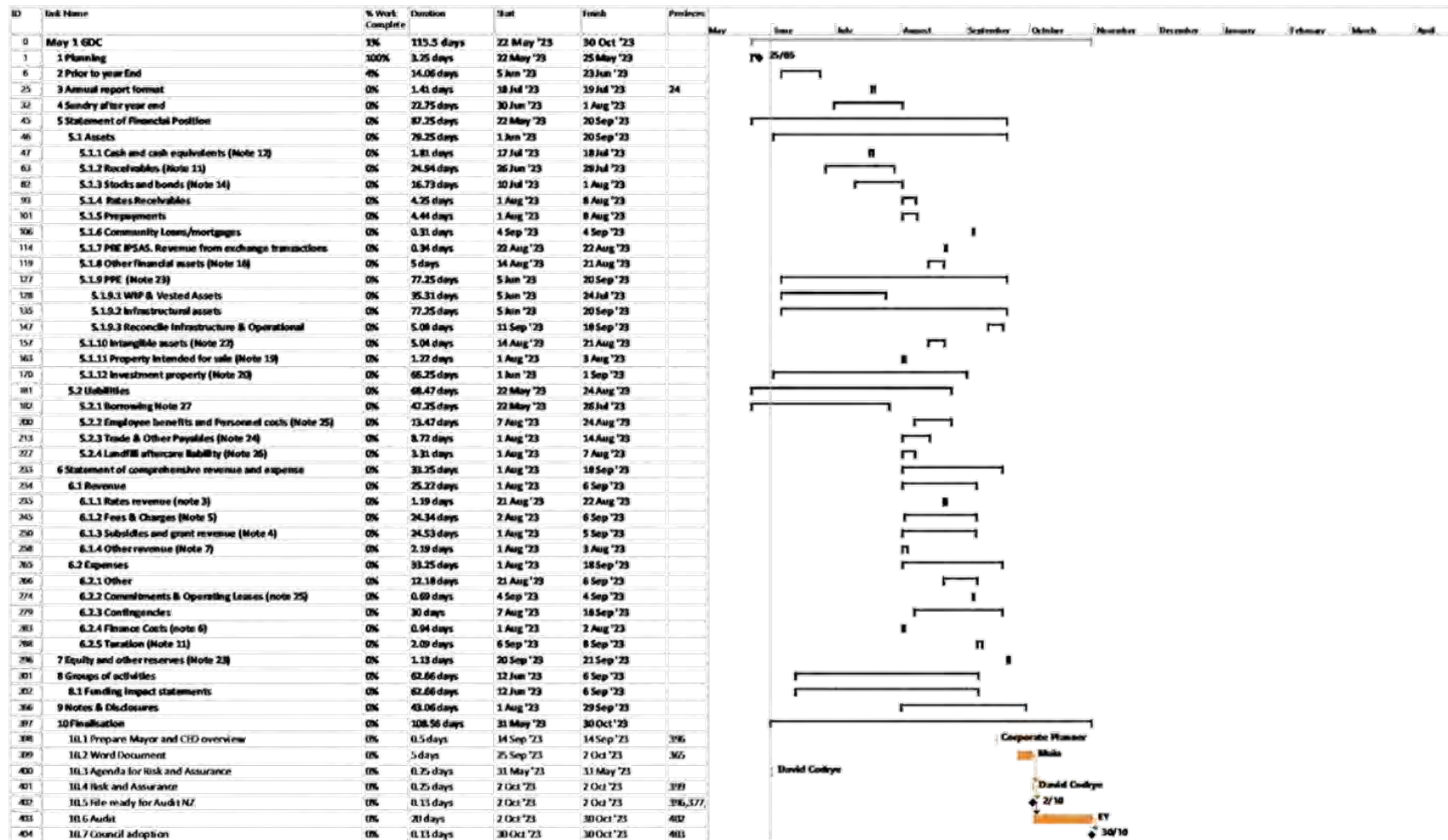
- 5.1. The assessment of significance is low.

Confirmation of Statutory Compliance

Compliance with Statutory Decision-making Requirements (ss 76 - 81 Local Government Act 2002).

- (a) This report contains:
 - (i) sufficient information about all reasonably practicable options identified and assessed in terms of their advantages and disadvantages; and
 - (ii) adequate consideration of the views and preferences of affected and interested persons bearing in mind any proposed or previous community engagement.
- (b) The information reflects the level of significance of the matters covered by the report, as determined in accordance with the Council's significance and engagement policy.

Risk Register																	
RISK IDENTIFICATION						Pre Mitigation			RISK TREATMENT			Post Mitigation			RISK MONITORING & REVIEW		
Risk ID	Date Raised	Raised by	Risk Category	Event	Consequence	Residual Risk Analysis			Action	Plan	Comment	Residual Risk Analysis			Method	Progress and Compliance Reporting	Stat
						Likelihood	Consequence	Risk Rating				Likelihood	Consequence	Risk Rating			
1			Business	Document release control from multiple authors.	Loss of work, delays to the target plan.	POSSIBLE	MODERATE	TOLERABLE	REDUCE	Actively manage document control	Documented naming conventions	UNLIKELY	MINOR	LOW			OP
2			Human resources	Business as usual impacts on the Annual Report	Annual Report does not meet its deadlines	UNLIKELY	MAJOR	UNACCEPTABLE	SHARE	Controlling resources to backfill. Use of 3rd party	Look to external resources	UNLIKELY	MAJOR	TOLERABLE			OP
3			Human resources	To much reliance on external resources	Ability to meet targets and deadlines. External resource becomes unavailable. Can't afford the help needed.	UNLIKELY	MODERATE	HIGH	REDUCE	Actively look to recruit staff		POSSIBLE	MODERATE	TOLERABLE			OP
4			Human resources	Resignation of key staff during the process	Loss of corporate knowledge. Deadlines missed. Quality of Annual Report compromised. Resources constrained.	POSSIBLE	MAJOR	HIGH	TRANSFER	Look to use external consultants as and when required.		UNLIKELY	MAJOR	TOLERABLE			OP
5			Business continuity	Natural disaster occurs during Annual Report development	Challenge to deliver Annual Report on-time. Projects will likely need to be reversed and re-prioritised.	POSSIBLE	MAJOR	HIGH	ACCEPT			POSSIBLE	MAJOR	HIGH			OP
6			Financial	Change of accounting standards	This could affect the time required by Finance to produce the financial statements in a form aligned with the accounting process.	UNLIKELY	MODERATE	LOW	ACCEPT			UNLIKELY	MODERATE	LOW			OP
7			Business	Software fails		UNLIKELY	MODERATE	LOW	REDUCE			UNLIKELY	MAJOR	TOLERABLE			OP



3.5 ASSESSMENT OF TRANSITION TO PBE IPSAS 41 FINANCIAL INSTRUMENTS

File Number:**Report Author:** Acting Group Manager Support**Report Authoriser:** Chief Executive**Appendices:** Nil

1. REPORT PURPOSE

- 1.1. To provide the Sub-Committee an overview of Council transitioning to PBE IPSAS 41 *Financial Instruments* for Financial Reporting purposes.

2. OFFICER RECOMMENDATION

1. That the Risk and Assurance Sub-Committee Meeting receive the report.

3. BACKGROUND

- 3.1. In March 2019, the External Reporting Board (XRB) issued PBE IPSAS 41 Financial Instruments, which supersedes both PBE IFRS 9 Financial Instruments and PBE IPSAS 29 Financial Instruments Recognition and Measurement. The Council has adopted PBE IPSAS 41 and the main changes between PBE IPSAS 29 and PBE IPSAS 41 are:
 - 4.1.1 New financial asset classification requirements for determining whether an asset is measured at fair value or amortised cost,
 - 4.1.2 A new impairment model for financial assets based on expected credit losses, which may result in earlier recognition of impairment losses,
 - 4.1.3 Revised hedge accounting requirements to better reflect the management of risks.
- 3.2. The current PBE Standard on financial instruments, PBE IPSAS 29 Financial Instruments: Recognition and Measurement, is based on IAS 39 Financial Instruments: Recognition and Measurement issued by the IASB (International Accounting Standards Board). That standard has since been replaced by the IASB with IFRS 9 Financial Instruments.
- 3.3. In early 2017 the NZASB (NZ Accounting Standards Board) issued PBE IFRS 9 Financial Instruments based on IFRS 9 to give PBEs the opportunity to adopt a PBE Standard equivalent to IFRS 9 to reduce compliance costs that may arise on consolidation of mixed groups. Now that the IPSASB (International Public Sector Accounting Standards Board) has issued a revised standard on financial instruments, IPSAS 41 Financial Instruments (based on IFRS 9), the NZASB has incorporated that standard into the PBE Standards.
- 3.4. PBE IPSAS 41 Financial Instruments will replace both PBE IPSAS 29 and PBE IFRS 9 and is effective from 1 July 2022. Grey District Council is required to adopt the new standard from 1 July 2022. The 2022/23 Annual Report will incorporate the transition to the new standard.

- 3.5. Under PBE IPSAS 41 Financial Assets and Liabilities are initially measured at Fair Value. Subsequent Measurement of Financial Assets is one of the following.
- 3.5.1. Amortised Cost - if both the conditions of the Business Model objective and Contractual cash flow characteristics are met. This is applied to Financial Assets that held to meet contractual cashflows and the payments received solely consist of principle and interest outstanding. The Council assesses Cash and Cash Equivalents, Trade and Other Receivables, Term Deposits and Community loans meet this criteria.
- 3.5.2. Fair Value through Surplus or Deficit, FVTSD – This relates to Financial Assets that do not meet the amortised cost criteria, and Council has designated to treat gains and losses through FVTSD at initial recognition. Council has no assets in the Category.
- 3.5.3. Fair Value through other comprehensive revenue and expense, FVTOCRE – which is available for
- (1) Equity Investments that are not held for trading and Council has elected not to designate through FVTSD. Grey assesses its Unlisted Shares as meeting these criteria.
 - (2) Debt instruments which meet the SPPI, contractual cashflow test solely being payments of principal and interest on the principal amount outstanding and interest is consideration for only the time value of money and credit risk. Grey assesses its interest rate swaps meet these criteria.
- 3.6. PBE IPSAS 41 Financial Instruments initially measures Financial Liabilities at either Amortised Cost or FVTSD.
- 3.7. Grey assesses no Financial Liabilities under the FVTSD method and assess payables and borrowings qualifying for amortised cost using the effective interest method.
- 3.8. Below is a table outlines Council's treatment of Financial Assets and Liabilities under PBE IPSAS 29 and the treatment on adoption of IPSAS 41.

	Treatment under PBE IPSAS 29	Treatment under PBE IPSAS 41
Cash and Cash Equivalents	Loans and Receivables	Amortised Cost
Trade and Other Receivables	Loans and Receivables	Amortised Cost
Term Deposits	Loans and Receivables	Amortised Cost
Community Loans and Investments in other entities	Loans and Receivables	Amortised Cost
Unlisted Shares	FVTOCRE	FVTOCRE
Bonds	FVTOCRE/Held to maturity	FVTOCRE
Derivative Financial Instrument Liabilities – not hedge accounted	FVTOCRE/Held for trading	FVTOCRE
Payables	Amortised Cost	Amortised Cost
Borrowings	Loans and Receivables	Amortised Cost

1.

4. CONSIDERATIONS

- 4.1. Legal and Legislative Implications
 - 4.1.1. N/A
- 4.2. Financial
 - 4.2.1. N/A
- 4.3. Existing Policy and Strategy Implications
 - 4.3.1. The Council's accounting policies will be updated to reflect the implementation of the new standard.
- 4.4. Fit with Purpose of Local Government Statement
 - 4.4.1. N/A
- 4.5. Effects on Manawhenua
 - 4.5.1. N/A

4.6. Significance and Engagement

4.6.1. As this is an information report the assessment of significance is low.

Issue	Level of Significance	Explanation of Assessment
Is there a high level of public interest, or is decision likely to be controversial?	N/A	N/A
Is there a significant impact arising from duration of the effects from the decision?	N/A	N/A
Does the decision relate to a strategic asset? (refer Significance and Engagement Policy for list of strategic assets)	N/A	N/A
Does the decision create a substantial change in the level of service provided by Council?	N/A	N/A
Does the proposal, activity or decision substantially affect debt, rates or Council finances in any one year or more of the LTP?	N/A	N/A
Does the decision involve the sale of a substantial proportion or controlling interest in a CCO or CCTO?	N/A	N/A
Does the proposal or decision involve entry into a private sector partnership or contract to carry out the deliver on any Council group of activities?	N/A	N/A
Does the proposal or decision involve Council exiting from or entering into a group of activities?	N/A	N/A

4.7. Community Wellbeings and Outcomes

4.7.1. N/A

4.8. Other

4.8.1. N/A

5. CONCLUSIONS

5.1. Grey District Council has elected to adopt PBE IPSAS 41 *Financial Instruments* from 1 July 2022. The changes required on adoption of the standard are minimal and no material changes to the Financial Statements are required. Presentation changes will made to 2022/24 Annual Report.

6. NEXT STEPS

6.1. The subcommittee will be presented with an updated version of the Accounting Policies and Notes to the Financial Report at its next meeting.

Confirmation of Statutory Compliance

Compliance with Statutory Decision-making Requirements (ss 76 - 81 Local Government Act 2002).

- (a) This report contains:
 - (i) sufficient information about all reasonably practicable options identified and assessed in terms of their advantages and disadvantages; and
 - (ii) adequate consideration of the views and preferences of affected and interested persons bearing in mind any proposed or previous community engagement.
- (b) The information reflects the level of significance of the matters covered by the report, as determined in accordance with the Council's significance and engagement policy.

3.6 CREDIT CARD POLICY

File Number:**Report Author:** Acting Group Manager Support**Report Authoriser:** Chief Executive**Appendices:** 1. Grey District Council Credit Card Policy

1. REPORT PURPOSE

- 1.1. To provide the sub committee with an overview of the revised Credit Card policy.

2. OFFICER RECOMMENDATION

1. That the Risk and Assurance Sub-Committee Meeting receive the report.

3. BACKGROUND

- 3.1. Council issues credit cards to specified employees to enable purchases of goods or services that cannot be obtained through the Council's creditor process.
- 3.2. The Executive Leadership Team approved a new Credit Card policy, attached as appendix 1, in March 2023.
- 3.3. The Policy aimed to address the segregation of duties issue raised in EY's 2022 Audit Management Report. The change included requiring the GM Support or Chief Executive to sign all credit card statements.
- 3.4. The changes will be enforced from June 2023.

4. CONSIDERATIONS

- 4.1. Legal and Legislative Implications
 - 4.1.1. N/A
- 4.2. Financial
 - 4.2.1. An inadequate Credit Card policy may lead to instances of fraud.
- 4.3. Existing Policy and Strategy Implications
 - 4.3.1. The Credit Card Policy has been revised.
- 4.4. Fit with Purpose of Local Government Statement
 - 4.4.1. N/A
- 4.5. Effects on Manawhenua
 - 4.5.1. N/A

4.6. Significance and Engagement

4.6.1.

4.7. Community Wellbeings and Outcomes

4.7.1. N/A

4.8. Other

4.8.1. N/A

5. NEXT STEPS

5.1. Council officers will enforce the new policy from June 2023.

Confirmation of Statutory Compliance

Compliance with Statutory Decision-making Requirements (ss 76 - 81 Local Government Act 2002).

(a) This report contains:

- (i) sufficient information about all reasonably practicable options identified and assessed in terms of their advantages and disadvantages; and
- (ii) adequate consideration of the views and preferences of affected and interested persons bearing in mind any proposed or previous community engagement.

(b) The information reflects the level of significance of the matters covered by the report, as determined in accordance with the Council's significance and engagement policy.



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POLICY:

Corporate Credit Cards

Date: 1 March 2023

Background

Credit cards provide a convenient method of making low-value purchases, and with the right procedures, they can improve the efficiency of the organisation. Because of this, it's important to establish principles for the use of credit cards that promote transparent, conservative, and appropriate business practices.

Purpose

This policy sets out guidelines for use of credit cards issued to Council officers. It should be read in conjunction with the **Procurement Policy**.

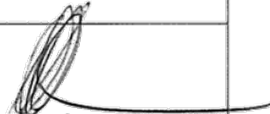
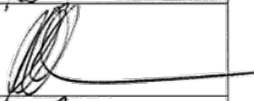


Policies

1. Grey District Council issues credit cards to allow purchases within approved budgets with suppliers where the set up of a creditor is not feasible.
2. The Chief Executive is responsible for approving the issuing of Credit Cards and limits.
3. Cards are issued in accordance with the conditions prescribed by Council's bankers (Westpac Bank). The maximum limit for issued cards is up to a limit of \$5,000 as approved by the CE.
4. Application forms will be completed by the cardholder and approved by two delegated signatories, as approved by the bank.
5. Credit cards are only to be used for Council purchases where it is impractical to use other procurement methods, such as purchase orders or charge back facilities.
6. All transactions should be supported by GST acceptable documentation that states the transaction date, amount paid and description of items purchased.
7. Credits cards cannot be used to withdraw cash.
8. Cards are not to be used for personal expenditure or cash advances. In all cases of misuse, Council reserves the right to recover any monies from the cardholder by appropriate legal means and/or cancel the cards.
9. The cardholder is responsible for checking statements and advising the bank of any mistakes.
10. Approval for credit card statement claims is required as follows:
 - All other staff purchases will be approved by their Group Manager.

Sharon M. West

Procedures

1. Credit cards are the responsibility of the cardholders and should be kept in a safe location at all times. Any PINs activated must not be made known to any other person.
2. If the card is lost or stolen, it is the cardholder’s responsibility to notify the bank immediately. Once the bank is notified of the loss/theft, the liability of Council will be stopped at the last transaction carried by the cardholder immediately prior to notification, providing that the cardholder has not contribution to the loss in any way. If notification is delayed or doesn’t happen, liability will remain with the Council.
3. Tax invoices/receipts must be submitted for approval within 10 working days of the end of the month in which the expenditure is incurred. The invoices must be physically attached to the monthly credit card statement in order of the transactions. Account codes must be provided for each transaction.
4. The cardholder must sign the statement and must get signed authorisation from the Group Manager Support, CEO or person acting in those positions. Where a purchase is in excess of the cardholders financial delegation, this must be countersigned in line with the Council’s financial delegation manual.
5. Once the monthly statement is complete it must be given to the Accounts Payable team for processing This should be done before the statement balance has been direct debited from Council’s bank account.
6. Credit cards must be destroyed and the Bank advised to cancel the credit card when the cardholder leaves employment, or when authority to use a credit card is withdrawn.

CARDHOLDER	AUTHORISER	CREDIT LIMIT	CEO SIGNATURE
EA to Mayor and CE	Group Manager Support	\$5,000	
ICT Manager	Group Manager Support	\$5,000	
Library and Museum Supervisor	Group Manager Support	\$5,000	
Community and Recreation Services Manager	Group Manager Support	\$5,000	

4 IN COMMITTEE ITEMS

COUNCIL IN-COMMITTEE

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

OFFICER RECOMMENDATION

That resolves to exclude the public on the grounds contained in Section 48(1) of the Local Government Official Information and Meetings Act:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
<p>4.1 - CONFIRMATION OF IN COMMITTEE MINUTES OF RISK AND ASSURANCE SUB-COMMITTEE MEETING HELD ON 11 APRIL 2023</p>	<p>s7(2)(b)(ii) - the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information</p> <p>s7(2)(c)(ii) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely otherwise to damage the public interest</p> <p>s7(2)(d) - the withholding of the information is necessary to avoid prejudice to measures protecting the health or safety of members of the public</p> <p>s7(2)(f)(i) - free and frank expression of opinions by or between or to members or officers or employees of any local authority</p> <p>s7(2)(h) - the withholding of the information is necessary to</p>	<p>s48(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 6 or section 7</p>

	<p>enable Council to carry out, without prejudice or disadvantage, commercial activities</p> <p>s7(2)(i) - the withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</p>	
4.2 - COUNCIL RISK REGISTER JUNE 2023 UPDATE	s7(2)(f)(i) - free and frank expression of opinions by or between or to members or officers or employees of any local authority	s48(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 6 or section 7
4.3 - HEALTH AND SAFETY AUDIT ACTION UPDATE	s7(2)(f)(i) - free and frank expression of opinions by or between or to members or officers or employees of any local authority	s48(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 6 or section 7
4.4 - HEALTH AND SAFETY REPORT	s7(2)(f)(i) - free and frank expression of opinions by or between or to members or officers or employees of any local authority	s48(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 6 or section 7
4.5 - LONG TERM PLAN 2024-2034 RISK REGISTER	<p>s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons</p> <p>s7(2)(b)(ii) - the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information</p>	s48(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 6 or section 7

	<p>s7(2)(c)(ii) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely otherwise to damage the public interest</p> <p>s7(2)(f)(i) - free and frank expression of opinions by or between or to members or officers or employees of any local authority</p>	
4.6 - INSURANCE RENEWAL	<p>s7(2)(b)(ii) - the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information</p>	<p>s48(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 6 or section 7</p>
4.7 - ANNUAL REPORT - CONTINGENT LIABILITY	<p>s7(2)(h) - the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities</p> <p>s7(2)(i) - the withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</p>	<p>s48(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 6 or section 7</p>
4.8 - GREYMOUTH WATER SUPPLY	<p>s6(a) - the making available of the information would be likely to prejudice the maintenance of the law, including the prevention, investigation, and detection of offences, and the right to a fair trial</p> <p>s7(2)(c)(ii) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person</p>	<p>s48(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 6 or section 7</p>

	<p>has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely otherwise to damage the public interest</p>	
<p>4.9 - INSURANCE CLAIMS UPDATE MAY 2023</p>	<p>s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons</p>	<p>s48(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 6 or section 7</p>

5 SUB-COMMITTEE RESUME IN OPEN MEETING

CLOSURE OR RATIFICATION OF DECISIONS IN OPEN MEETING