



AUDIT AND RISK COMMITTEE

Open Minutes

Meeting Date: Friday 31 March 2023

Time: 9.30am – 12.21pm (*Open*)
12.23pm – 12.50pm (*Public Excluded*)

Venue Small Exhibition Hall
War Memorial Centre
Marine Parade
Napier

Present **Chair:** Bruce Robertson
Members: Mayor Kirsten Wise, Councillor Sally Crown (Deputy Chair) Councillor Greg Mawson and Councillor Hayley Browne

In Attendance Chief Executive (Louise Miller)
Deputy Chief Executive / Executive Director Corporate Services (Jessica Ellerm)
Acting Executive Director Infrastructure Services (Russell Bond)
Manager Asset Strategy (Kate Ivicheva)
Transportation Manager (Robin Malley)
Chief Financial Officer (Caroline Thomson)
Chief People Officer (Anna Nottage)
Health, Safety and Wellbeing Lead (Adam McDonald)
Audit New Zealand (Karen Young)

Via Teams Link:
Risk and Assurance Lead (Dave Jordison)
Accounting Manager (Talia Foster)

Administration Governance Advisor (Carolyn Hunt)

Karakia

The meeting opened with the Council karakia.

Apologies

B Robertson / Councillor Crown

That the apology for absence from David Pearson be accepted.

Carried

Conflicts of interest

Nil

Public forum

Nil

Announcements by the Mayor

Nil

Announcements by the Chairperson

Acting Chief Executive -The Chair acknowledged Richard Munneke, who had been Acting Chief Executive for the past eight months and expressed his appreciation in facilitating the last meeting.

Chief Executive - The Chair welcomed the new Chief Executive, Louise Miller and looked forward to working with her in the future.

Cyclone Gabrielle – The Chair expressed empathy to the Committee and community in regard to the Cyclone Gabrielle event of 14 February 2023 that had caused devastation to the Hawke’s Bay Region. He acknowledged on behalf of the sector the good things that had been achieved in the face of adversity and the support that had been given by other councils.

Verbal Reports – The Chair advised that he had requested a number of verbal reports, which was not normal for the Committee, however felt the need for the Committee’s agenda to respond to understanding the impacts of Cyclone Gabrielle and weather events and how that is starting to affect Council’s risk profile.

Announcements by the management

Nil

Confirmation of minutes

B Robertson / Mayor Wise

That the Minutes of the meeting held on 9 December 2022 were taken as a true and accurate record of the meeting.

Carried

AGENDA ITEMS

1. HEALTH AND SAFETY REPORT - OCTOBER/NOVEMBER/DECEMBER 2022

Type of Report:	Operational
Legal Reference:	N/A
Document ID:	1482761
Reporting Officer/s & Unit:	Anna Nottage, Chief People Officer

The Deputy Chief Executive/Executive Director Corporate Services, Jessica Ellerm joined the meeting at 9.40am.

1.1 Purpose of Report

The purpose of this paper is to provide the Audit & Risk Committee with an overview of Health & Safety activity for the period Quarter 4 FY22.

At the meeting

The Chief People Officer, Ms Nottage provided a brief overview of the Health and Safety report for the period to October to December 2022.

It was noted that it was intended to develop a new structure for the Health and Safety report which would focus on:

- assurance that Council was meeting its responsibilities under the Health and Safety Wellbeing Act 2015; and
- reviewing progress against identified Health and Safety strategic risks and operational risks.

In response to questions it was clarified:

- The review that will be against identified risks and will include specific evaluation of hazard and risk management processes.
 - The Health and Safety Management framework will be revised and updated to ensure the framework is achieving its purpose for the organisation.
 - It is anticipated that it will take approximately twelve months to develop and implement the plan, with the assistance of Health and Safety experts engaged to assist.
 - In regard to having any form of external review of Health and Safety, best practise is to use ISO standards and align to them and form the process.
 - It was noted that Waikato District Council were doing similar work and Council's team would connect with them for information.
 - In terms of current well being of staff the information is drawn upon through surveys and it is acknowledged that there needs to be significant work on this issue. Cyclone Gabrielle has exacerbated some of the well being concerns.
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Ms Nottage referred to the tables included in the report and advised that there were some inaccuracies due to a software error and that an upgrade for the MySafety management was due and improvements could be made to ensure better reporting for the future.

COMMITTEE B Robertson / Councillor Browne

RESOLUTION

The Audit and Risk Committee:

- a. **Receive** the Quarter 4 (October/November/December 2022) Health and Safety report.
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Carried

2. SENSITIVE EXPENDITURE - MAYOR AND CHIEF EXECUTIVE

Type of Report: Procedural

Legal Reference: N/A

Document ID: 1638233

Reporting Officer/s & Unit: Caroline Thomson, Chief Financial Officer
Talia Foster, Accounting Manager

2.1 Purpose of Report

To provide the information required for the Committee to review Sensitive Expenditure of the Mayor and Chief Executive for compliance with Council's Sensitive Expenditure Policy.

At the meeting

The Chief Financial Officer, Ms Thomson spoke to the report and confirmed that all items identified in the report for this quarter comply with Council's policy.

Ms Thomson confirmed that the two payment entries for Suncourt Hotel related to the away Strategic Day for elected members and the executive team. As the account was not itemised out the account had been assessed on a pro rata basis for the Councillors and Executive Team.

COMMITTEE Councillors Crown / Mawson

RESOLUTION

The Audit and Risk Committee:

- a. **Receive** the 31 December 2022 quarterly report of Sensitive Expenditure for the Mayor and Chief Executive and review for compliance with the Sensitive Expenditure Policy.
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Carried

3. SENSITIVE EXPENDITURE POLICY UPDATE

Type of Report:	Enter Significance of Report
Legal Reference:	Enter Legal Reference
Document ID:	1642327
Reporting Officer/s & Unit:	Talia Foster, Accounting Manager

3.1 Purpose of Report

Provide an opportunity for review and input to the Sensitive Expenditure Policy.

At the meeting

The Accounting Manager, Ms Foster spoke to the report advising that the Sensitive Expenditure Policy provided rules and guidelines for elected members, Chief Executive and all Council employees. In 2021 changes were made removing any expenditure on alcohol with Council funds without prior approval of the Chief Executive. The policy has been amended to revert back to alcohol being able to be purchased for valid business purpose.

The out-dated practice allowing staff to purchase household goods from the Council store room has been removed. The executive team have reviewed and signed off on this policy, and endorsement was sought from the Committee.

In response to questions it was clarified that:

- Paragraph 9.3 and the reference to commercial and non-commercial distinction was historic and had been in the policy for a while and not amended. The reasoning for establishing between commercial and non-commercial was Council had a business unit such as the Conference Centre, which is quite commercial in nature and has the need to build relationships that can come with a lot of different expenditure compared to the community parts of the organisation.
- It was felt that the distinction was not particularly relevant and added confusion and restriction to the policy. For example expenditure at the Conference Centre was not perceived as commercial or non-commercial rather “how do we do good business”.
- Paragraph 20.1 in regard to “Sponsorship of staff and others”. Change the word “entity” to “Council” which takes ownership of sponsorship by Council for staff when relevant.

COMMITTEE B Robertson / Councillor Crown

RESOLUTION

The Audit and Risk Committee:

- a. **Endorse** the Sensitive Expenditure Policy (*Doc Id 1645342*) dated 17 March 2023 noting the following amendments:

- i) Removal of paragraph 9.3

~~9.3 Given the many non-commercial functions of Council, there will only be limited justification for expenditure under some~~

~~of the five purposes of entertainment and hospitality above, except in commercial business units; and~~

ii) Change the word “entity” to Council in paragraph 20.1 as below:

20.1 Staff taking part in an activity that is not part of their job, such as a sporting event, maybe sponsored by ~~their entity~~ Council through the provision of, or payment for goods and services (for example a t-shirt or entry fee).

Carried

4. AUDIT AND RISK CHARTER REVIEW

<i>Type of Report:</i>	Operational
<i>Legal Reference:</i>	N/A
<i>Document ID:</i>	1482759
<i>Reporting Officer/s & Unit:</i>	Caroline Thomson, Chief Financial Officer Talia Foster, Accounting Manager

4.1 Purpose of Report

As set out in the Audit and Risk Committee Charter, the Committee will review this Charter in consultation with the Council at least every two years. Any substantive changes to the Charter will be recommended by the Committee, and formally approved by the Council. The last review of the Charter was undertaken on 5 August 2021.

At the meeting

The Accounting Manager, Ms Foster spoke to the report advising that an annual review of the Audit and Risk Committee Charter had been completed and that terms of reference and charters from other Councils around the country, in particular Auckland, Wellington and Waipa had been looked at. The suggested changes in the Charter being:

- Added reference to Council Controlled Organisations (CCOs) – Hawke’s Bay Airport and the Hawke’s Bay Museum Trust.
- Recently reviewed under “Control Framework”, reference to the Protected Disclosures Policy to provide the committee with direction to ensure this policy and the procedures behind it are robust.
- Amendments to the composition of the Committee as per the terms of reference adopted by Council on 15 November 2022, must include the Mayor, Chair of the Prosperous Napier Committee, Deputy Chair of the Sustainable Napier Committee, Deputy Chair of the Hearings Committee, a representative from the Ngā Mānukanuka o te Iwi and up two independent members.

In response to questions it was clarified that:

- There was a representative on the Committee from Ngā Mānukanuka o te Iwi (Māori Committee) yet to be appointed. The process for appointees to Ngā Mānukanuka o te Iwi was in its final stages and the first meeting of that Committee was set for 28

April 2023. A representative would be selected at that meeting to attend the Audit and Risk Committee meetings.

- Local reform will fall within the strategic risk area and negate it needing to be included specifically in the Charter.
- The Committee will have an overview on externally provided internal audit services. In terms of an internal auditor their employment relations are with the Chief Executive and accountability for their performance is to the Chief Executive. The Committee would not be appointing the internal auditor but will be consulted with. The internal auditor has to be in a position to have quasi independence in the organisation and have direct access in terms of their function of work with the Chief Executive and the Committee.
- Internal audit is really important and the effectiveness of that function for the Committee.
- The self assessment noted in the Charter should at least be undertaken in 2025 prior to the next triennial elections for the incoming Council to have on hand. Self assessment could be via a survey.
- Agendas to be available in line with the change in Standing Orders to two clear working days, however best practise would be to ensure the agenda was available at least five days prior to a meeting.
- Inclusion of protected disclosure policy noting the Auditor General has a publication on integrity framework that the Committee should be aware of.

COMMITTEE B Robertson / Councillor Crown
RESOLUTION

The Audit and Risk Committee:

- a. **Review** the Audit and Risk Committee Charter.
- b. **Recommend** additional changes to the Audit and Risk Charter (*Doc Id 1642532*) for Council approval as follows:
 - Inclusion of Council Controlled Organisations (CCOs)
 - Under “Control Framework”, reference to the Protected Disclosures Policy.
 - Committee composition change as adopted by Council on 15 November 2023, must include the Mayor, Chair of the Prosperous Napier Committee, Deputy Chair of the Sustainable Napier Committee, Deputy Chair of the Hearings Committee, a representative from the Ngā Mānukanuka o te Iwi and up to two independent members.
 - Agendas to be available in line with the change in Standing Orders to two clear working days.
- c. Agree the Audit and Risk Committee monitors the risks associated with the proposed Local Government reform.

Carried

5. EXTERNAL ACCOUNTABILITY: AUDIT NEW ZEALAND MANAGEMENT REPORT

<i>Type of Report:</i>	Information
<i>Legal Reference:</i>	Local Government Act 2002
<i>Document ID:</i>	1642644
<i>Reporting Officer/s & Unit:</i>	Caroline Thomson, Chief Financial Officer Talia Foster, Accounting Manager

5.1 Purpose of Report

To consider the Audit NZ management report to the Council on the audit of Napier City Council for the year ended 30 June 2022.

At the meeting

The Chief Financial Officer, Ms Thomson advised that Audit New Zealand had completed the audit of Council's accounts for the year ended 30 June 2022. Council received a qualified audit opinion due to the carrying value of revalued property, plant and equipment where there was evidence that there could be a collectively material change in the fair value.

Audit New Zealand had included an emphasis of matter paragraph to draw attention to the disclosures in the annual report outlining Government's announcement to introduce legislation to establish four publicly owned water services entities to take over responsibilities for service delivery and infrastructure from local authorities from 1 July 2024.

Councillor Mawson withdrew from the meeting at 10.30am and rejoined at 10.32am

In response to questions it was clarified:

- Valuers have been engaged, however the impacts of Cyclone Gabrielle may possibly cause some delays and officers are currently working through issues with the valuers. Officers are aiming to meet legislative deadlines this year for the annual report.
- Depreciation rates at this point in time for the Annual Plan 23/24 have been based on current valuations.
- It was noted that the audit recommendation for severance payments has been responded to by officers in that a review will be undertaken of the process used for determining severance payments.
- The attendance and resolution times performance measures had resulted due to some software and process issues. This was currently being addressed with an external software supplier, together with some staff training.
- It was noted that recommendations in the audit report would be checked by Audit New Zealand to ensure they have been resolved. There was an interim audit every year and the opportunity to report back to the Committee on the status of any outstanding items.
- Cyber security was increasing in importance and the Audit recommendation was to ensure policies are updated and well tested.

The Chair called for a brief adjournment to enable the Committee to have a discussion with the Auditor, Karen Young prior to the recommendations being addressed.

*The meeting adjourned 10.43am
and reconvened at 11.06am*

COMMITTEE B Robertson / Mayor Wise
RESOLUTION

The Audit and Risk Committee:

- a. **Receive** the Audit New Zealand management report to the Council on the audit of Napier City Council for the year ended 30 June 2022
- b. **Direct** the Executive Director Corporate Services to develop a scope for the independent review of processes around severance pays to address concerns raised in the Audit New Zealand management report, and bring the scope back to committee for endorsement as soon as practical to enable the review to be undertaken.

Carried

6. AUDIT PLAN FOR 2022/23 ANNUAL REPORT

<i>Type of Report:</i>	Enter Significance of Report
<i>Legal Reference:</i>	Enter Legal Reference
<i>Document ID:</i>	1644566
<i>Reporting Officer/s & Unit:</i>	Talia Foster, Accounting Manager

6.1 Purpose of Report

To provide delegation to the Chair to approve the Audit Plan for the 2022/23 Annual Report in consultation with the Chief Executive.

At the meeting

The Chief Financial Officer, Ms Thomson spoke to the report and advised that due to delays with the audit process and the adoption of the 21/22 Annual Report, the audit plan for 22/23 had not yet been received.

Officers are working towards achieving the legislative timeframes for the 22/23 year end so as not to overlap with the Long Term Plan preparation.

The Auditor, Karen Young advised that the Audit Plan would be released to management for consideration and discussion in the next week. There would be significant implications and considerations for insurance, impairment and potentially processes and systems compromised in servicing and reporting. She would be preparing a comprehensive response that would assist officers in terms of preparing financial statements.

The meeting agreed to amend the recommendation to delegate the Deputy Chair as well as the Chair to approve the Audit Plan to include political input.

COMMITTEE B Robertson / Councillor Browne

RESOLUTION

The Audit and Risk Committee:

- a. **Recommend** that the Audit and Risk Committee Chair and Deputy Chair have the delegation to approve the Audit Plan for the 2022/23 Annual Report on behalf of the Audit and Risk Committee, in consultation with the Chief Executive.

Carried

7. ANNUAL PLAN 23/24 - KEY ASSUMPTIONS

Type of Report: Legal and Operational

Legal Reference: Local Government Act 2002

Document ID: 1639485

Reporting Officer/s & Unit: Caroline Thomson, Chief Financial Officer
 Talia Foster, Accounting Manager
 Danica Rio, Corporate Planning Analyst

7.1 Purpose of Report

To outline to the committee and seek feedback on the key assumptions and risks to the delivery of the Annual Plan 2023/24.

At the meeting

The Chief Financial Officer, Ms Thomson spoke to the report advising that the key assumptions underpinned the Annual Plan together with the key risks associated in delivering the Annual Plan. Prior to the event of Cyclone Gabrielle a rate increase of 16% was proposed however, post the cyclone in recognising the immediate impact on the region and ongoing recovery efforts there are new budget items to consider as well as revising previous decisions to ensure what is best in the current environment.

The budget proposed has some funding changes to forecast a 9.7% rate increase in line with year 3 of the Long Term Plan, which would mean there was no requirement under the Local Government Act 2002 to consult with the community.

Ms Thomson advised The key assumptions underpinning the Annual Plan were:

- Vacancy loading equivalent of \$5.6m or 72 positions
- Loan funding of \$3.3m to bring the rates back in line with year 3 of the Long Term Plan, which is 9.7%.
- Implementing a disaster recovery rate to fund \$1.5m recovery budget for 2023/24 (equates to 2% of rates on top of 9.7%, would be ring fenced and under the Local Government Rating Act.

The meeting agreed that this was the right approach at this point in time. There was commitment from elected members and management to do a deep dive review of the Long Term Plan and the significant implications for future years.

COMMITTEE B Robertson / Mayor Wise

RESOLUTION

The Audit and Risk Committee:

- a) **Receive** the report titled “Annual Plan 23/24 – Key Assumptions” dated 31 March 2023.
- b) **Endorse** the key assumptions and note the risks to the delivery of the Annual Plan 23/24.

Risk	Risk category	Consequence	Risk level	Mitigation	Revised risk level
Council is unable to meet the legislative adoption timeframe if Council directs officers to revise budgets or if community consultation takes place	Legislative compliance	Rates are set at 25% of the previous year's rates for Q1 impacting on Council's cashflow	Medium	Propose a rates increase of 9.7% + 2% DRR and inform the community	Low
The cyclone and an economic downturn impacts property owners ability to pay rates	Financial	Council's rates revenue reduces	Medium	Implement the rates remission policy for red and yellow stickered properties and fund this from the DRR	Low
Cost escalations for opex and capex are above forecast	Financial	Budget overspend impacting on Councils year end financial position	Medium	Capital and project spend is closely monitored and reported to Council	Medium
Supply chain delays impacting on capital plan and project delivery	Financial, service delivery	Compromised transportation routes & high demand for materials results in project delays. Projects are carried forward into future years.	High	Collaborate with other HB Councils to jointly procure materials	Medium
Resourcing and skills shortage impacting on capital plan and project delivery	Service delivery	Projects are unable to be completed and carried forward into future years.	Medium	Outsource where possible to enable capital projects to get underway (cost can be capitalised)	Medium
Vacancy loading is set too high	Financial	Vacant positions are filled at a faster rate than anticipated	High	CE personnel contingency is utilised to partially offset vacancies	Medium

Staff are unable to work on BAU and redeployed to the recovery	Financial, service delivery, reputation	Capital projects are delayed	Medium	Outsource recovery resourcing	Low
Disaster recovery costs are greater than forecast	Financial	Budget overspend impacting on Councils year end financial position	Medium	Recovery costs are monitored and reported to Council quarterly	Low

Carried

8. RISK MANAGEMENT REPORT

Type of Report: Operational

Legal Reference: N/A

Document ID: 1645164

Reporting Officer/s & Unit: Caroline Thomson, Chief Financial Officer
Dave Jordison, Risk and Assurance Lead

8.1 Purpose of Report

To provide the Audit and Risk Committee (Committee) with an update on the potential impacts on the Council's current strategic risk profile brought about by Cyclone Gabrielle.

At the meeting

The Chief Financial Officer, Ms Thomson spoke to the report which provided information on the immediate and medium to long term risks following the Cyclone Gabrielle event on 14 February 2023. It was recommended that Council's strategic risk profile and risk appetite be reviewed through a facilitated workshop with the Executive Leadership Team and third tier managers.

The Acting Executive Director, Infrastructure Services, Mr Bond spoke to the meeting in regard to the impact at Awatoto where water swept through a number of industrial sites of varying industrial practises creating potential risks for waterways.

Two main concerns following the cyclone were; the failure of the wastewater treatment plant and the safety of the workers entering that area to undertake the work. It was determined that the risk of the silt was very low and the majority of the clean-up was going well. A cordon had been put in place on 8 March 2023 and it was anticipated that this may be removed next week and assistance being provided to the industries in the clean-up.

A series of stages will be undertaken to get the treatment plant and milliscreen up and running and this should be operational next week.

The Chair referred the committee to the attachment, Strategic Risk Profile (*Doc Id 1645375*) which indicates Council is currently outside its risk appetite.

In response to questions the following was clarified:

- Keeping the infrastructure knowledge up-to-date is a strategic risk and the condition and state of critical assets needs to be maintained.
- Communication and relationship with the community is high risk at this point in time with feedback from the community that the information and communication is not what they would like it to be.
- The Communications team are putting a plan in place at a local Napier City Council level. Currently preparation of communication at a regional level has commenced but is not moving as quickly and the community do not feel they are getting the information they want.
- There are a lot of concerned community and Council has engaged quite heavily with some hotspot areas such as Awatoto industry and also residents in Te Awa affected.
- Indication has been received from the cabinet Recovery Committee that they are moving at pace with regard to the issue of resilient relocation and information will be available in the next few weeks.

COMMITTEE B Robertson / Councillor Crown

RESOLUTION

The Audit and Risk Committee:

- a) **Receive** the Risk Management Report dated 31 March 2023.
- b) **Endorse** a fulsome review of the Council's strategic risk profile and risk appetite, given the immediate ongoing and long term impact of Cyclone Gabrielle on the Council Strategy, risk profile and its stakeholders.

Carried

9. VERBAL UPDATE - ASSET MANAGEMENT ROADMAP

<i>Type of Report:</i>	Information
<i>Legal Reference:</i>	N/A
<i>Document ID:</i>	1643803
<i>Reporting Officer/s & Unit:</i>	Kate Ivicheva, Manager Asset Strategy

9.1 Purpose of Report

Due to the Cyclone Gabrielle event on 14 February 2023 and the State of Emergency a verbal update to the Committee on the Asset Management Roadmap progress made and current focus will be provided.

At the meeting

The Manager Asset Strategy, Ms Ivicheva displayed a powerpoint presentation (*Doc Id 1647667*) and provided a verbal update on the asset management road map.

The Steering Committee proposed in the roadmap would not involve governance, who would be more involved in the infrastructure strategy, which is part of the Long Term Plan. The Asset Management Policy would be approved by Council, with the Strategy attached.

The Governance role would be to ensure the risks associated with the completion of that programme are managed. A workshop with Council will be held to bring back the results and to ensure the project as part of the Long Term Plan is on track.

COMMITTEE B Robertson / Councillor Browne

RESOLUTION

That the Audit and Risk Committee:

- a) **Notes** the verbal report from the Manager Asset Strategy relating to the Asset Management Road Map be received.

Carried

Attachments

- 1 Asset Management Roadmap (Doc Id 1647667)
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10. VERBAL UPDATE - RESPONSE AND RECOVERY PHASE

<i>Type of Report:</i>	Information
<i>Legal Reference:</i>	N/A
<i>Document ID:</i>	1643936
<i>Reporting Officer/s & Unit:</i>	Louise Miller, Chief Executive Russell Bond, Acting Executive Director Infrastructure Services Thunes Cloete, Executive Director Community Services Jessica Ellerm, Deputy Chief Executive / Executive Director Corporate Services Richard Munneke, Executive Director City Strategy

10.1 Purpose of Report

The Chief Executive and Executive Leadership Team will provide a verbal update on the impact to the organisation of the Cyclone Gabrielle event of 14 February 2023. This will include emerging risks, transition from response to recovery phase and development of a recovery structure and strategy.

At the meeting

The Chief Executive, Ms Miller provided a verbal update to the Committee on the Cyclone Gabrielle event of 14 February 2023 and its impact to the organisation. Ms Miller highlighted the following points:

- **Recovery:** Richard Munneke will take on the role of Recovery Manager on Monday and would report directly to the Chief Executive. This will provide a signal point of contact for the recovery stage rather than going across many officers.
- **Insurance Group:** Meeting with insurers and Chief Executives across the region to discuss what the issues were. It was expected that a ministerial on Resilience Relocation would be available in the next three weeks.
- Recognition by the insurers that there was a consistent message and concern for the removal of vehicles and potential petty crime and looting.
- Insurers also preparing for more people available for phone contacts.
- **Communication Plan:** Recognised that a communication plan for different places need different communications.
- **Workshop:** With elected members for current Annual Plan and Long Term Plan and the strategic priorities.

COMMITTEE B Robertson / Councillor Crown

RESOLUTION

That the Audit and Risk Committee:

- a) **Notes** the verbal report from the Chief Executive of 14 February 2023, including emerging risks, transition from response to recovery phase and development of a recovery structure and strategy.

Carried

PUBLIC EXCLUDED ITEMS

B Robertson / Councillor Mawson

That the public be excluded from the following parts of the proceedings of this meeting, namely:

1. Verbal Update - Insurance Claims
2. Verbal Update Chief Executive

Carried

The general subject of each matter to be considered while the public was excluded, the reasons 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 were 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) to the passing of this resolution.
1. Verbal Update - Insurance Claims	7(2)(h) Enable the local authority to carry out, without prejudice or disadvantage, commercial activities	48(1)A That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist: (i) Where the local authority is named or specified in Schedule 1 of this Act, under Section 6 or 7 (except 7(2)(f)(i)) of the Local Government Official Information and Meetings Act 1987.
2. Verbal Update Chief Executive	7(2)(h) Enable the local authority to carry out, without prejudice or disadvantage, commercial activities	48(1)A That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist: (i) Where the local authority is named or specified in Schedule 1 of this Act, under Section 6 or 7 (except 7(2)(f)(i)) of the Local Government Official Information and Meetings Act 1987.

The meeting adjourned at 12.21pm and reconvened in Public Excluded at 12.23pm.

The meeting closed with a karakia at 12.50pm

Approved and adopted as a true and accurate record of the meeting.

Chairperson

Date of approval