

**Absolutely Positively**  
**Wellington City Council**

Me Heke Ki Pōneke

# Ordinary Meeting of Unaunahi Māhirahira | Audit and Risk Committee Rārangi Take | Agenda

11:00 am Rātū, 22 Whiringa ā-nuku 2024

11:00 am Tuesday, 22 October 2024

Ngake (16.09), Level 16, Tahiwi

113 The Terrace

Pōneke | Wellington



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## **MEMBERSHIP**

Mayor Whanau  
Councillor Apanowicz  
Councillor Chung  
Pouiwi Kelly  
Councillor Matthews  
Councillor Pannett  
Councillor Randle (Deputy Chair)  
Bruce Robertson (Chair)  
Wendy Venter

### **Have your say!**

*You can make a short presentation to the Councillors, Committee members, Subcommittee members or Community Board members at this meeting. Please let us know by noon the working day before the meeting. You can do this either by phoning 04-499-4444, emailing [public.participation@wcc.govt.nz](mailto:public.participation@wcc.govt.nz), or writing to Democracy Services, Wellington City Council, PO Box 2199, Wellington, giving your name, phone number, and the issue you would like to talk about. All Council and committee meetings are livestreamed on our YouTube page. This includes any public participation at the meeting.*

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## AREA OF FOCUS

The Unaunahi Māhirahira | Audit and Risk Committee oversees the work of the Council in discharging its responsibilities in the areas of risk management, statutory reporting, internal and external audit and assurance, monitoring of compliance with laws and regulations, including health and safety.

**Quorum:** 4 members



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# 1. Meeting Conduct

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## 1.1 Karakia

The Chairperson will open the meeting (hui) with a karakia.

<b>Whakataka te hau ki te uru,</b>	Cease oh winds of the west
<b>Whakataka te hau ki te tonga.</b>	and of the south
<b>Kia mākinakina ki uta,</b>	Let the bracing breezes flow,
<b>Kia mātaratara ki tai.</b>	over the land and the sea.
<b>E hī ake ana te atākura.</b>	Let the red-tipped dawn come
<b>He tio, he huka, he hauhū.</b>	with a sharpened edge, a touch of frost,
<b>Tihei Mauri Ora!</b>	a promise of a glorious day

At the appropriate time, the following karakia will be read to close the hui.

<b>Unuhia, unuhia, unuhia ki te uru tapu nui</b>	Draw on, draw on
<b>Kia wātea, kia māmā, te ngākau, te tinana, te wairua</b>	Draw on the supreme sacredness
<b>I te ara takatū</b>	To clear, to free the heart, the body
<b>Koia rā e Rongo, whakairia ake ki runga</b>	and the spirit of mankind
<b>Kia wātea, kia wātea</b>	Oh Rongo, above (symbol of peace)
<b>Āe rā, kua wātea!</b>	Let this all be done in unity

## 1.2 Apologies

The Chairperson invites notice from members of apologies, including apologies for lateness and early departure from the hui, where leave of absence has not previously been granted.

## 1.3 Conflict of Interest Declarations

Members are reminded of the need to be vigilant to stand aside from decision making when a conflict arises between their role as a member and any private or other external interest they might have.

## 1.4 Confirmation of Minutes

The minutes of the meeting held on 14 August 2024 will be put to the Unaunahi Māhirahira | Audit and Risk Committee for confirmation.

## 1.5 Items not on the Agenda

The Chairperson will give notice of items not on the agenda as follows.

***Matters Requiring Urgent Attention as Determined by Resolution of the Unaunahi Māhirahira | Audit and Risk Committee.***

The Chairperson shall state to the hui:

1. The reason why the item is not on the agenda; and
2. The reason why discussion of the item cannot be delayed until a subsequent hui.

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The item may be allowed onto the agenda by resolution of the Unaunahi Māhirahira | Audit and Risk Committee.

***Minor Matters relating to the General Business of the Unaunahi Māhirahira | Audit and Risk Committee.***

The Chairperson shall state to the hui that the item will be discussed, but no resolution, decision, or recommendation may be made in respect of the item except to refer it to a subsequent hui of the Unaunahi Māhirahira | Audit and Risk Committee for further discussion.

## **1.6 Public Participation**

A maximum of 60 minutes is set aside for public participation at the commencement of any hui of the Council or committee that is open to the public. Under Standing Order 31.2 a written, oral, or electronic application to address the hui setting forth the subject, is required to be lodged with the Chief Executive by 12.00 noon of the working day prior to the hui concerned, and subsequently approved by the Chairperson.

Requests for public participation can be sent by email to [public.participation@wcc.govt.nz](mailto:public.participation@wcc.govt.nz), by post to Democracy Services, Wellington City Council, PO Box 2199, Wellington, or by phone at 04 499 4444 and asking to speak to Democracy Services.



2. General Business

ASSURANCE AND BUSINESS INTEGRITY UPDATE

Kōrero taunaki | Summary of considerations

Purpose

- 1. This report provides the Unaunahi Māhirahira | Audit and Risk Committee (the Committee) with:
  - An update on the status of internal audit recommendations.
  - A preliminary report on legislative compliance for 2023/24.
  - A summary of Elected Members’ disclosure of gifts, hospitality, and pecuniary interests.
- 2. The information supports the Committee to discharge its responsibility under its Terms of Reference to:
  - Have oversight of the internal audit function.
  - Review and monitor whether management’s approach to maintaining an effective internal control framework is effective and includes appropriate systems to prevent, detect and investigate fraud.

Strategic alignment

- 3. The most relevant community outcomes, strategic approaches, and priorities from the 2024-34 Long Term Plan include: Value for money and effective delivery – Assurance and Business Integrity seeks to improve the efficiency and effectiveness of Council operations.

Relevant previous decisions

- 4. The Committee approved the [2024-25 Workplan](#) at the May 2024 meeting.

Financial considerations

☒ Nil

☐ Budgetary provision in Annual Plan / Long-term Plan

☐ Unbudgeted \$X

Risk

☒ Low

☐ Medium

☐ High

☐ Extreme

- 5. This paper addresses known risks to the Council’s control environment. It does not create new risk.

Authors	Jon Daley, TL Assurance and Business Integrity Richard Leverington, Manager Risk and Assurance
Authoriser	Andrea Reeves, Chief Strategy and Finance Officer

## **Taunakitanga | Officers' Recommendations**

Officers recommend the following motion:

That the Unaunahi Māhirahira | Audit and Risk Committee:

1. Receive the update on the Assurance and Business Integrity Workplan and Legislative Compliance.
2. Receive the update on open audit recommendations.
3. Note the status of the Elected Member gifts, hospitality and pecuniary interests register disclosures.

## **Whakarāpopoto | Executive Summary**

6. Delivery of the audits in the agreed 2024-25 workplan is underway. However, noting a restructure of the Strategy and Finance group has occurred and has resulted in the internal audit function being outsourced. This will impact on the delivery of the workplan. Progress against the workplan will continue to be monitored and reported at future meetings.

## **Takenga mai | Background**

7. The Assurance & Business Integrity team's purpose is to enable Council to deliver results and outcomes in a way that meets the public's expectations of accountability and our responsibilities as a public sector organisation.
8. To facilitate our purpose, each year the Assurance & Business Integrity team develops and delivers a risk-based workplan of assurance activities across its core services.

## **Kōrerorero | Discussion**

9. No new audit reports have been published since the last report to the Committee.
10. The Audit of Project Governance and Reporting is underway.
11. Attachment One provides detail of open audit actions.
12. Elected Members' disclosure of gifts & hospitality has increased compared with previous periods.

Period	% Completion rate	Return with no disclosures (Nil return)	Return with disclosures	Pending response
1 July to 30 September 2024	73%	1	10	4

13. A restructure of the Strategy and Finance group has occurred and will result in the internal audit function being outsourced. The restructure will impact on delivery of the workplan. Progress against the workplan will continue to be monitored and reported at future meetings.

## **Follow-Up on Open Recommendations**

14. Open Recommendations are followed up as they reach their agreed due date. There are 22 high and medium risk actions open. Full details and current status are included in Attachment One.

## Legislative Compliance

15. The Legislative Compliance review is nearing completion. Preliminary results indicate five of the 68 key Acts where Council is not fully compliant. This marks an improvement over the previous year which recorded nine instances of non-compliance across 56 key Acts.
16. The bulk of these are known issues and relate to Acts (Building Act, Resource Management Act, Holiday Act, Public Records Act) where non-compliance was noted in previous years.
17. The following table indicates Acts where the responsible manager has self-assessed non-compliance. The yellow highlight indicates acts where the same non-compliance was reported in 2022-23.

Act		Detail of Non-Compliance
1	Building Act 2004	As reported in 2022-23, partial compliance achieved. Building consents issued within statutory timeframes: 87%. Loafers lodge fire and working groups with MBIE diverted staff resource during the year. Key issue remains the availability of engineers to assist in the review of specific engineering aspects of building consents.
2	Holidays Act 2003	The Holidays Act project is nearing completion. Issues are being rectified which has required more time. External review of rectification to take place.
3	Local Government Acts 1974 & 2002 - Part 8	The Court of Appeal recently determined that the Council did not adequately fulfil its optioneering obligations when making Council resolutions.
4	Public Records Act 2005	As reported in 2022-23, Council is building maturity towards compliance with the Public Records Act. Actions are in place and underway.
5	Resource Management Act 1991	The key issue remains a delay in receiving advisor comments on consent applications to achieve statutory 20 working day response time. Existing Service Level Agreements have been reviewed and penalty clauses have been introduced.

## Ngā mahinga e whai ake nei | Next actions

18. An update against the approved Assurance and Business Integrity Workplan will be provided to the next meeting.

## Attachments

Attachment 1. Status of Open Audit Recommendations  

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Issued	Report	ELT Group & Responsible Officer	Recommendation	Progress at October 2024
Sep-23	CAS Privacy Breach	Strategy & Finance Manager, Official Information	The Official Information team have no formal governance tools, and so must rely on relationships	To be addressed by implementation of new Strategy & Finance Structure
Nov-23	Customer Enquiries, Complaints & Escalation	Chief Operating Officer Manager, Customer Experience	Determine an owner for the complaints and escalation process.  Develop a policy and process for complaints and enquiries  Develop a process for escalation including criteria	Action extended to 28 March 2025:  A proposed approach has been developed with a future state identified. Further work to progress this is dependent on prioritisation of resourcing and a small amount of budget which will need to be costed and confirmed. These discussions will happen at the start of Q2 FY24/25.  Work will be required across Q2 and Q3 FY24/25 to determine wider roles and responsibilities across the organisation based on the proposed future state.
			Develop reporting of volume and completion of complaints/enquiries	Action extended to 28 March 2025:  Work is underway to develop reporting dashboards for fresh tickets. The data has been modelled and is sitting in the data warehouse. However, further progress on the data work is being impacted by limited capacity in the required team. Discussions will happen in early Q2 FY24/25 re: prioritisation and recruitment for the data work.  Discussions with business owners will take place across Q2 and Q3 FY24/25 to refine requirements for what data is reported on.  A pilot of this reporting, including the dashboards, will then commence by the end of

				FY24/25 with managers in the Customer and Community Group. Reporting will focus on FreshTicket volumes and resolutions.
		People & Culture Principle Advisor H&S	H&S implications of complaints need managing	SOP for contact centre staff has been implemented. Risk profile due for update in December 2024.
Dec-23	Significant Service Contracts	Strategy & Finance Manager, Commercial Partnerships	Define the threshold for significance	Action extended to 1 Feb 2025 to align with Business Plan
			Establish a framework for the management of significant service contracts	Action extended to 1 Feb 2025 to align with Business Plan
		Strategy & Finance	Research options and present to ELT on approaches to managing Council's S17A obligations for review of service delivery	Action extended to 1 May 2025 – reliant on above actions.
Apr-24	Credit Control Operations	Strategy & Finance Manager Financial Operations	Investigate bringing all credit control operations into TechOne	Action extended to 28 February 2025. Teamwork upgrades are still work in progress.
			Update the Invoice and Debt Management Policy	Action extended to 28 February 2025. Workshops are underway, and final development is on hold pending recruitment of a Business Analyst to provide input.
May-24	Resource Consenting	Planning & Environment Manager Business Improvement & Assurance	Review process steps and identify system interventions	Action due 1 December 2024 – Delayed until February 2025; aligns with Finance action to develop processes in the Teamwork Credit Control module.
June-24	Multi-Year Funding	Chief Operating Officer.	Review the current relationship management model.	Action due 30 December 2024
		Business Performance Manager	Review options for a single source of funding data.	Action due 30 December 2024
			Review funding agreement templates with Legal	Action due 30 June 2025

			Amend process for updating risk information	Action due 30 June 2025
			Implement a risk assessment that captures the range of services provided by grant recipients and the impact if these were withdrawn.	Action due 30 June 2025
July-24	Trespass Notices	Chief Operating Officer Safe City Security Manager	Unclear ownership of the process	Action due 6 December 2024
			Processes are not documented	Action due 6 December 2024
			Training available to business is missing	Action due 6 December 2024
			Information on Pokapu is incorrect	Action due 6 December 2024
			Incorrect legal authority used for trespass process in some instances	Action due 6 December 2024
			S3 Trespass powers are being incorrectly.	Action due 6 December 2024
Aug 24	Parks, Sports & Recreation Budgeting & Reporting	Chief Operating Officer Manager Business Support & Performance	Review number of cost centres used by PSR	Action due 31 January 2025

# CCO RISKS THAT IMPACT ON COUNCIL'S STRATEGIC RISKS

## Kōrero taunaki | Summary of considerations

### Purpose

1. This report to Unaunahi Māhirahira | Audit and Risk Committee outlines:
- How Council Controlled Organisation (CCO) risks are managed and reported.
  - CCO risks that have an implication for WCC strategic risks.

### Strategic Alignment

2. The most relevant community outcomes, strategic approaches, and priorities for this paper include Cultural Wellbeing – a welcoming, diverse and creative city; integrating te ao Māori, nurture and grow our arts sector; Social Wellbeing - a city of healthy and thriving whānau and communities; making our city accessible and inclusive for all, Economic Wellbeing - an innovative business friendly city, and Environmental Wellbeing - a city restoring and protecting nature and embedding climate action.

### Relevant Previous decisions

3. CCO risk registers were presented as part of the process of approving the FY24/25 CCO Statements of Intent at the June 2024 Long-term Plan, Finance & Performance Committee meeting.

### Significance

4. The decision is **rated low significance** in accordance with schedule 1 of the Council’s Significance and Engagement Policy.

### Financial considerations

<input checked="" type="checkbox"/> Nil	<input type="checkbox"/> Budgetary provision in Annual Plan / Long-term Plan	<input type="checkbox"/> Unbudgeted \$X
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### Risk

- ☒ Low      ☐ Medium      ☐ High      ☐ Extreme
5. This paper is reporting on risk. It does not create or exacerbate risks to the Council. It provides a summary of CCO risks and those that have an implication for WCC.

Author	Jamie Crump, Manager CCO Partnerships & Planning
Authoriser	Anna Calver, Chief Economic and Engagement Officer

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## **Taunakitanga | Officers' Recommendations**

Officers recommend the following motion

That Unaunahi Māhirahira | Audit and Risk Committee:

- 1) Receive the information.
- 2) Note the Council Controlled Organisation (CCO) risks that have an implication for Council group risk.
- 3) Note that more fulsome CCO risk information is contained in CCO Statements of Intent and regular reporting through the Kōrau Tōtōpū | Long-term Plan, Finance and Performance Committee.

## **Takenga mai | Background**

### How CCO risks are managed and reported

6. CCOs independently manage Council facilities and deliver services and activities to Wellington residents and visitors to Wellington.
7. Each CCO has a robust risk management framework and register that is reviewed regularly at executive and Board level to identify events and/or circumstances as well as the probability and impact that these have on their operation. Each CCO risk register is available to Council to view on request.
8. Each CCO Board operates a Finance, Audit & Risk Committee that meets regularly throughout the year (the only exception being the Cable Car due to the size of the organisation).
9. Each CCO has a business continuity plan, and where applicable has a risk management plan for each individual site/venue that it manages.
10. CCO risks are escalated as and when necessary and formally reported as part of their quarterly reports to Council and in their Statement of Intent to the Finance and Performance Committee. On an informal basis risks are highlighted as part of regular in person meetings that the WCC Economic Wellbeing and CCO team has with each individual CCO.

### CCO risks that have an implication for WCC Strategic Risk

11. Some CCO risks have implications for Wellington City Council (WCC), these are captured through our strategic risk assessment and reporting framework to the Audit & Risk Committee.
12. These CCO risks are not assessed as standalone threats to WCC but as possible contributors to WCC's strategic risks.
13. A key cost driver for all CCOs is personnel costs due to the nature of their service operations. The costs of salaries and wages over and above the already high inflationary increases over the past 18 months has had an impact, however this has started to stabilise recently in line with inflation. A potential budget risk for Council is the requirement of additional financial support for CCOs. This is reflected in the *Workforce constraints and future of work* risk profile.



14. Cybersecurity risks to our CCO's feed in to WCC's *Cyberattack* risk profile. In addition, Wheako Pōneke Experience Wellington and Te Nukuaō Wellington Zoo receive their IT services through Smart Council which improves the mitigations of their cybersecurity risks.
15. The changing insurance landscape for CCOs could have financial implications for WCC. A risk treatment recorded on our Inadequate Financial Planning and Practice risk profile is part of an all-of-Council Insurance Maturity Roadmap. This includes considerations such as future pricing and availability of insurance in a city known to be seismically active, and taking climate change impacts and other natural hazards into account. Incorporating climate change impacts into CCO planning helps mitigate WCC's *Inadequate Climate Change* response strategic risk.
16. A further CCO risk that has an implication for WCC strategic risk is how we manage building safety (e.g. the Opera House, Michael Fowler Centre, and the Bond Store) to make them more resilient to natural disasters. Resilience improvements help to mitigate our *Major Earthquake and Tsunami* strategic risk and our *Other Hazard Emergency* risk.
17. The risks referred to in this paper do not include Wellington Water Limited (WWL). Reporting on risks associated with major infrastructure projects delivered in partnerships, including with WWL, is provided to Kōrau Tūāpapa | Environment and Infrastructure Committee. It is also captured in WCC's Inadequate partnership practice strategic risk.

### **Kōwhiringa | Options**

18. Continue with the current frequency and process of formally reporting CCO risks to Council (i.e. via formal CCO Quarterly Reporting, Statements of Intent, and an annual summary paper on CCO risks that have an implication for WCC), OR should they be desired, make any desired enhancements to how CCO risks are formally reported to Council.

### **Ngā mahinga e whai ake nei | Next actions**

19. Should they be desired, make any desired enhancements to how CCO risks are formally reported to Council.

### **Attachments**

Nil



# DECISION REGISTER UPDATES AND UPCOMING REPORTS

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## Kōrero taunaki | Summary of considerations

### Purpose

1. This report provides an update on which previous decisions have been implemented and which are still outstanding. It also provides a list of items scheduled to be considered at the next two meetings (hui).

### Strategic alignment

2. N/A. This report is considered at every ordinary meeting and assists in monitoring progress.

Author	Leteicha Lowry, Senior Democracy Advisor
Authoriser	Sean Johnson, Democracy Team Leader Andrea Reeves, Chief Strategy and Finance Officer

## Taunakitanga | Officers' Recommendations

Officers recommend the following motion:

That the Unaunahi Māhirahira | Audit and Risk Committee:

1. Receive the information.

## Whakarāpopoto | Executive Summary

### Decision register updates

3. A full list of decisions, with a status and staff comments, is available at all times on the Council website. Decisions where work is still in progress, or was completed since the last version of this report can be viewed at this link: [Council meetings decision register \(wellington.govt.nz\)](https://councilmeetings.wellington.govt.nz).
4. If members have questions about specific resolutions, the best place to ask is through the written Q&A process.
5. This body passed 18 resolutions at the last meeting:
  - 17 are complete and 1 are still in progress.
6. 2 in progress resolutions were carried forward from previous reports:
  - 1 is complete and 1 is still in progress.

### Upcoming reports

7. The following items are scheduled to go to the next hui:

- 
8. Rāapa, 20 Whiringa-ā-rangi 2024 (Wednesday, 20 November 2024):
- Risk Management Update (Chief Strategy & Finance Officer).
  - Insurance Update (Chief Strategy & Finance Officer).
  - Assurance Work Plan Update (Chief Strategy & Finance Officer).
  - Te Kainga Programme Annual Update (Chief Planning Officer).
  - Quarter 1 Health and Safety Performance Report (Chief People & Culture Officer).
  - Council Greenhouse Gas Inventory Assurance (Chief Strategy and Finance Officer).
  - Litigation Matters and Chief Officer Updates – standing update.
  - Office of the Auditor General and Audit New Zealand – standing update.
9. The Proposed Workplan (attachment 1) sets out the areas of interest for the Unaunahi Māhirahira | Audit & Risk Committee for the remainder of this triennium until September 2025. The proposed workplan informs the forward programme.

### **Takenga mai | Background**

10. The purpose of the decisions register is to ensure that all resolutions are being actioned over time. It does not take the place of performance monitoring or full updates. A resolution could be made to receive a full update report on an item, if desired.
11. Resolutions from relevant decision-making bodies in previous trienniums are also included.
12. Elected members can view public excluded clauses on the Council website: [Council meetings decision register \(wellington.govt.nz\)](https://www.wellington.govt.nz/council-meetings/decision-register).
13. The upcoming reports list is subject to change on a regular basis.

### **Attachments**

Attachment 1. Unaunahi Māhirahira Audit and Risk Committee - Proposed Work Plan October 2024   Page 21

## Unaunahi Māhirahira | Audit & Risk Committee: Proposed Workplan 2022-25 triennium

	22 Oct 2024	20 Nov 2024	12 Feb 2025	7 May 2025	10 Sep 2025
<b>Committee Governance</b>					
○ Forward programme and workplan update	◆	◆	◆	◆	◆
○ Committee self-assessment of performance and effectiveness				◆	
<b>Assurance and Business Integrity (Internal Audit)</b>					
○ Approval of the following year Assurance work plan				◆	
○ Update on current year Assurance work plan		◆		◆	
○ Update on Protected Disclosures and investigations			◆		◆
○ Status of internal and third-party audit recommendations	◆		◆		◆
○ Update on fraud risk					
○ Annual legislative compliance attestation report					◆
○ Review Internal Audit Charter					
○ Elected member gifts & hospitality and pecuniary interests	◆			◆	
<b>External Audit and Statutory Reporting</b>					
○ Audit plan and engagement letter			◆		
○ Progress to address matters of emphasis in 21/22 audit opinion					
○ Proforma Annual Report (financial statements & accounting policies)				◆	
○ Draft Annual Report and letters of representation	◆				◆
○ Year-end management letter		◆			◆
○ Committee briefing with no mgmt present (+ as req'd)	◆				
<b>Risk Management</b>					
○ Strategic Risk Management Framework - profile update		◆	◆		◆
○ Fit for purpose review of risk management framework				◆	
○ Approval of annual Risk work plan				◆	
○ Risk Maturity update			◆		
○ Group Risk Management – Chief Officer updates					
• Chief Executive (as required)	◆	◆	◆	◆	◆
• Chief Planning Officer				◆	
• Chief People and Culture Officer					◆
• Chief Operating Officer	◆				
• Chief Māori Officer					
• Chief Infrastructure Officer			◆		

Unaunahi Māhirahira | Audit & Risk Committee: Proposed Workplan 2022-25 triennium

	22 Oct 2024	20 Nov 2024	12 Feb 2025	7 May 2025	10 Sep 2025
<ul style="list-style-type: none"><li>Chief Strategy &amp; Finance Officer</li><li>Chief Economic &amp; Engagement</li></ul>		♦	♦		
<b>Council Controlled Organisations</b>					
o CCO annual reports on risk impacting Council’s group risk	♦				♦
<b>Finance</b>					
o Insurance roadmap update		♦	♦		
o Insurance renewal update	♦				
o LTP Finance risk update	♦	♦	♦	♦	♦
<b>Health and Safety</b>					
o Performance report		♦	♦	♦	♦
<b>Legal Risk</b>					
o Litigation matters update (Public excluded)	♦	♦	♦	♦	♦
<b>Long Term Plan</b>					
o 2027-37 LTP Development Programme – project plan					
o LTP forecasting assumptions					
o Asset Management Planning – assurance					
o Audit New Zealand LTP assurance plan					
o Audit NZ LTP Management letter					
<b>Focus Topics</b>					
o Accounting for interest costs on asset construction and capital projects					
o Project Management Office – maturity of project management practices					

### 3. Public Excluded Recommendation

That the Unaunahi Māhirahira | Audit and Risk Committee:

1. Pursuant to the provisions of the Local Government Official Information and Meetings Act 1987, exclude the public from the following part of the proceedings of this meeting namely:

General subject of the matter to be considered	Reasons for passing this resolution in relation to each matter	Ground(s) under section 48(1) for the passing of this resolution
3.1 Annual Report 2023/24	7(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 to damage the public interest.	s48(1)(a) That the public conduct of this item would be likely to result in the disclosure of information for which good reason for withholding would exist under Section 7.
3.2 Litigation Matters and Chief Officer Updates - standing update	7(2)(g) The withholding of the information is necessary to maintain legal professional privilege.  7(2)(i) The withholding of the information is necessary to enable the local authority to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).	s48(1)(a) That the public conduct of this item would be likely to result in the disclosure of information for which good reason for withholding would exist under Section 7.
3.3 Office of the Auditor General and Audit New Zealand - standing update	7(2)(g) The withholding of the information is necessary to maintain legal professional privilege.  7(2)(i) The withholding of the information is necessary to enable the local authority to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).	s48(1)(a) That the public conduct of this item would be likely to result in the disclosure of information for which good reason for withholding would exist under Section 7.

2. Direct officers to consider the release of publicly excluded information that can be publicly released following the hui.