



# MINUTES

## Audit and Risk Committee Meeting Monday, 9 September 2024

Ref: 1704947

**Minutes of Timaru District Council  
Audit and Risk Committee Meeting  
Held in the Council Chambers, Timaru District Council, King George Place, Timaru  
on Monday, 9 September 2024 at 9am**

**Present:** Bruce Robertson (Chairperson), Scott Shannon (Deputy Chairperson), Mayor Nigel Bowen, Janice Fredric, Peter Burt, Michelle Pye

**In Attendance:** **Councillors:** Clr Stacey Scott

**Officers:** Nigel Trainor (Chief Executive), Paul Cooper (Group Manager Environmental Services), Justin Bagust (Chief Information Officer), Beth Stewart (Group Manager Community Services), Stephen Doran (Group Manager Corporate and Communications), Andrea Rankin (Chief Financial Officer), Narayan Swamy (Assurance Officer), Elliot Higbee (Legal Services Manager), Sam Esterhuyse (Continuous Improvement Business Partner), Andrew Dixon (Group Manager Infrastructure), Steph Forde (Corporate and Strategic Planner), Steve Compton (Contractor – Minutes)

**Speakers:** John Mackey (Audit New Zealand) - attended online

## **1 Apologies**

Nil, it was noted that Rudie Tomlinson (Audit New Zealand) would not be attending.

## **2 Identification of Items of Urgent Business**

No items of urgent business were received.

## **3 Identification of Matters of a Minor Nature**

No identification of matters of a minor Nature were noted/received

## **4 Declaration of Conflicts of Interest**

No conflicts of interest were declared.

## **5 Confirmation of Minutes**

### **5.1 Minutes of the Audit and Risk Committee Meeting held on 17 June 2024**

Correction noted from Cllr Scott Shannon, in the “apologies” – Scott Shannon was present, Peter Burt was an apology.

Correction Noted from John Mackey – Paragraph 6.9 should state that “Clear opinion by the 1<sup>st</sup> July 2024” (not 19<sup>th</sup> June as noted)

## **Resolution 2024/260**

Moved: Mr Bruce Robertson

Seconded: Deputy Chairperson Scott Shannon

That the Minutes of the Audit and Risk Committee Meeting held on 17 June 2024 be confirmed as a true and correct record of that meeting and that the Chairperson's electronic signature be attached.

**Carried**

## **6 Reports**

### **5.1 Audit and Risk Committee Work Programme**

Assurance Officer presented the report outlining the programme of work for the Audit and Risk Committee (ARC).

The chair an Intermediary report from Rudie and Jenna prior to receiving the report on the Long-term Plan

There was further discussion around the next meeting to deal with the Auditors Annual Report and Long-term Plan

There was a request for the Tax Risk Management item on the Agenda for the October 21st meeting to be presented at the December meeting

### **Resolution 2024/261**

Moved: Mr Bruce Robertson

Seconded: Deputy Chairperson Scott Shannon

That the Audit and Risk Committee receives and notes the Audit and Risk Committee Work Programme update.

**Carried**

### **6.2 External Auditors Open Recommendations**

The Assurance Officer and Group Manager Corporate and Communications spoke to this report to provide the Audit and Risk Committee (ARC) with an update on outstanding recommendations made from external audits.

It was noted that there were 18 open recommendations, and that they were currently waiting for the Auditors interim report, at which point a number of the recommendations would be available and then the Committee would be able to closed/remove the items from the report.

Cllr Scott Shannon raised that much of the recommendations rely on the ESKER Procure-to-Pay project, and I would note in the August Status Update 2024, it doesn't really articulate where we are with the implementation of the recommendation – e.g. live date, training.

GM Community Services confirmed that the ESKER Procure-to-Pay project has transitioned to Business As Usual, it is rolling out with a few teething problems which are being managed

Chair questioned if this should be closed, with the critical question is whether there is proper segregation between duties and control over purchasing, and if we have, it must be closed. Also

interested in finding out what “Improving the Customer Experience” means from a Continuous Improvement perspective

Committee member Frederic commented a lot of these items should be closed pending the Auditors Report, and would like assurance that this is the intention

Chief financial officer noted that this is the intention

### **Resolution 2024/262**

Moved: Mr Bruce Robertson

Seconded: Mayor Nigel Bowen

That the Audit and Risk Committee receives and notes the Outstanding Recommendations Record update from External Auditors.

**Carried**

### **6.3 Risk Management Quarterly Report**

The Assurance Officer and Group Manager Corporate and Communications spoke to this report to provide the Audit and Risk Committee (ARC) with an update on the Risk Management Quarterly Report

It was noted that there were no current changes, and an explanation around the rating system as per the report.

Further noted that TDC were in a transition period to a new IT software system (“Flowingly”), so all risks would be reviewed and updated for the December meeting.

*Cllr Pye* raised concern raised over apparent disconnect between the narrative of the report and the attachments. Also concerned that the risks noted looked extreme.

GM Corporate and Communications noted that one attachment had failed to circulate but had been re-sent, and will be recirculated again

*Committee Member Frederic requested* for a summary page in future to ensure that all risks are being addressed

GM Corporate and Communications noted that the current output from existing system restrictive, will be addressed with new system.

The chair noted that key questions are to identify the current risk profile, and to identify what counts in the next 15 months and does the Risk profile match those priorities.

Further discussion around the nature and development of the risks and how the level of risk will have changed due to a number of external and internal factors. Further discussion was then had around the process for the review of those changes, and the need to bring Risk Management into Business As Usual from a cultural perspective.

The chair noted that the committee are keen to bring life to that, in order to provide some accountability going forwards, which in turn would provide reassurance.

The Chief Executive noted that Senior Leadership Team discusses one item of risk per meeting, and any urgent risk items as they arise. Noted that different risks occur over differing timespans

The chair noted that any other Council in NZ would recognise the twelve Strategic Risk items and noted that (to paraphrase George Orwell): “All risks are equal, but some are more equal than others” – again they need to be related to the priorities of the next 15 months. There was a proposal for a workshop on the Risk Environment going forwards.

GM Corporate and Communications noted that Risk Management to date has been a “bottom up” exercise, with risks being identified by staff, and that a top-down review by the governance team would add value.

### **Resolution 2024/263**

Moved: Mayor Nigel Bowen

Seconded: Clr Michelle Pye

That the Audit and Risk Committee receives and notes the Quarterly Strategic Risks update and the Risk Management Maturity Improvement Plan.

**Carried**

## **6.4 Internal Audit Plan Update**

GM Corporate and Communications spoke to this report to provide the Committee with an Internal Audit Plan Update.

It was noted that the TDC was still running on the three year plan adopted in 2023 by the Audit and Risk Committee, and they are moving internal resources to address risks at high and low level. Have moved one item around Legislation to allow the new Legal Services Manager to acclimatise to the role.

Also noted that Operational Expenditure risk is waiting for new systems to be in place to have a view of their effectiveness afterwards

Clr Pye requested detail around the definition of Contract Management , with GM Corporate and Communication noting how it relates to how we set up and manage contracts through their lifespan, taken from a representative sample of contracts as for Internal Audit purposes they cannot look at all of them.

The committee would like to see a range of contracts, including big maintenance contracts . The GM Corporate and communications agreed to bring the Terms of Reference to the December meeting

Mayor Bowen Queried the cost of the report, recognizing the need for external expertise, but is \$35k value for money? Has seen value in the past, but is there a better way?

*The Chair* confirmed the last time the approach to the Internal Audit was agreed was July 2023, and noted that there is a structural question around whether or not there is the need for an internal Audit function, as it is one of the key insights into knowing the controls are operating. Which then leads into what is the most cost-effective way to do that. Noted that the cost is in line with expectations and comes back to the Strategy around delivery.

*Discussion was had around* the last time that the Audit Plan was reviewed, and how is it done and if It would be timely to look at again, in line with management of costs, to be reviewed in December

Discussion was had on internal resource for audit, as well as the need for independence and external resource for audit.

### **Resolution 2024/264**

Moved: Mayor Nigel Bowen

Seconded: Cllr Peter Burt

That the Audit and Risk Committee receive the update of completed and upcoming Internal Audit activities.

**Carried**

## **6.5 Legislative Compliance Preparation**

The Legal Services Manager presented this report to provide the Committee with an update on legislative compliance.

Of note, the Paper sets out a scope and a method, in essence looking a cost effective and realistic embedding of Legislative compliance in Business As Usual, cascading up through to Council.

Discuss a comparative exercise undertaken with "ComplyWith" (adopted June 2021), and using the Water Services Act of 2021 as an example

It was noted that the Delegations Manual does not refer to the Water Services Act

The WSA identifies around 22 different duties and functions, and the approach here is to engage in the foundation of legislative compliance which is the allocation of the responsibility to officers through a delegation, we build from the bottom up with the officers that undertake the function within their reporting environment of demonstrative Legislative Compliance.

The check box relates to a conversation between a line manager and the officer responsible, and anything of note can be mentioned in the 'method' and can apply across the tiers of management, allowing the committee to take any deep dive they wish.

Committee Member Frederic expressed reservations around legislative compliance just being an internal function, as skillsets may not be available, and would be concerned that it is not reliant on one person, and that we needed to ensure that there were no gaps.

Legal Services Manager said the Exercise for the Annual Report is different, and noted that this should enhance external Audits ability to funnel into any issues.

The Chief Executive highlighted two issues: 1 identifying Legislation, and 2, complying with it. "ComplyWith" only deals with the first issue.

The chair commented that the critical question is "How do we know we are up to date?"

Further discussion around awareness of legislation and compliance, and importance of Delegation Manual is critical. Importance of transparency noted, and it was noted that a lot of work is still required.

The Chair thanked the Legal Services Manager for the level of analysis applied.

Additionally, it was discussed that the focus for the October 2024 Audit and Risk Committee Meeting will be to recommend a letter of representation to Rudie Tomlinson (Audit NZ) for sign-off.

**Resolution 2024/265**

Moved: Mr Bruce Robertson

Seconded: Mayor Nigel Bowen

That the Audit and Risk Committee note the proposed legislative compliance process for the upcoming 21 October 2024 meeting, and provide comment as considered appropriate.

**Carried**

**6.6 Continuous Improvement Update**

The Continuous Improvement Manager presented a summary on two items in the Report

1. MagiQ is a Financial Planning, Reporting and Budgeting tool, and users have been incorporating their full costing figures into this system, and the monthly financial reports have been developed and user testing is under way – some adjustments to be made and implemented in the 2024/2025 financial year
2. “Flowingly” is a workflow automation and process management platform designed to streamline processes. By digitizing and automating manual processes it aims to improve efficiency, reduce areas and offer better visibility into the organizational workflows.

ClIr Pye asked with regards to Attekus & SmartyGrant, is there scope for getting more value out of the systems by providing access to the Community

It was noted that this would be possible with Attekus, but not with SmartyGrants due to contractual arrangements.

Discussion was had around MagiQ, and it possibly being the answer to the current frustration due to the reporting of, or the underlying data?

The CFO explained that underlying data is internal and MagiQ is supposed to be a better tool to report on that, as well as forecasting. The council is now looking at Civica’s Data Warehouse which is something new they have implemented, and on top of that there is PowerBI which is used for reporting, so she is hoping that potentially that those two could give us a better tool for reporting. We are just working through the processes on that. MagiQ relies on a middle database to be refreshed before it reports, it does not use live data.

Chief Executive noted that having spoken to the Chief Information Officer, this speaks to a lack of an IT Strategy. The council currently has three reporting systems all with flaws, so we need to the resource the best in terms of output, and ease of maintenance and use

CIO Noted that the thought is to take a holistic approach to the data, and ideally identify a single holistic system, consolidating what there is, and there was an acknowledgement that there is a lack of an IT Strategy.

The chair queried about how areas are captured into “Continuous Improvement”?

GM Community Services noted that the Continuous Improvement role was created as a result of a review of decision making. Prior to this, decisions were made independently across the

business use, and there is now a single point of contact for systems and process, but there is only one person at the moment.

Chief Executive noted that Sam is doing a fantastic job, but there is no strategy in place, and as a result, projects are not necessarily working, e.g. MagiQ or the Property System

The chair requested a Continuous Improvement strategy from Chief Executive.

Committee Member Fredric asked if there communication with other councils around IT Strategy

Chief Information Officer confirmed this, noting that it is one of the reasons we have shifted to “Flowingly”, as a single repository is being developed and is in use, and will allow for standardization across Councils

Committee Member Fredric in the last minutes, it was noted that there would be close out reports on Attekus and Assura presented at this meeting?

Continuous Improvement Officer noted that this is a work in progress

### **Resolution 2024/266**

Moved: Clr Michelle Pye

Seconded: Deputy Chairperson Scott Shannon

That the Audit and Risk Committee receives and notes the Continuous Improvement Update report.

**Carried**

## **6.7 Annual Report 2023/24 Update**

The Chief Financial Officer provided an update noting that the team has processed the majority of the Year End Journals, There is some work to do around the Landfill and Peel Forest, and once done they will look at statements and loans and the like. There is an intention to have a draft report by the end of next week (20 Sept) to Audit. We are still waiting for draft information from VT and TDHL, and we had a slight issue with Aorangi Stadium Trust with regards to some provisioning which is being worked through with the Auditors, and they are finagling that particular report to wind that trust up.

The chair noted that the Auditor has previously raised awareness around the Quality of the report, and asked if this is this being taken into consideration.

The CFO agreed and said this was part of previous recommendations, and as such reconciliations are more frequent and new members of staff are going through and tidying up, but certainly it is way ahead of where they have been in the past.

The chair also noted it is important to ensure simple things are captured, like notes matching numbers, and it is clear that we have thought through the application of our accounting policy, and that has been captured. Those checks are inherent in our process now, is that correct?

CFO agreed.

The committee Clarified that the meeting on the 21st (October) is to review the Draft Annual Report with the final notes from Audit. Adoption is set for the 31st October, based on recommendations from the Committee



General discussion was had around the agenda and planned outcomes of the meetings in October, it was agreed that there would be two meetings via Teams would take place on the 21st & 29th October, with the meeting on the 21st to review the Draft Report with the Auditors comments, and then a short meeting on the 29th to be used for the adoption of the Report.

John Mackey noted that there is no second directive for the Attest Audit this year

The Chair requested that Andrea feed back to Rudie and request presence at both meeting

### **Resolution 2024/267**

Moved: Mr Bruce Robertson

Seconded: Deputy Chairperson Scott Shannon

That the Audit and Risk Committee receive this report to update progress of the Annual Report 2023/24.

**Carried**

### **6.8 Audit New Zealand Report on the Audit of Timaru District Council's Long Term Plan 2024-34**

Auditor John Mackey referred to the report, and noted the following key points: it was a very good achievement to adopt the Long-Term Plan within the statutory deadline, and he commends the Councils understanding of the issue, and worked through them systematically, and thanks them for their assistance. As a result, he felt they would be able to produce a sound plan to deal with upcoming issues. Noted that the process took time, so Council exercised its option not to have the Consultation Document audited – which was a late decision this is not the most efficient approach, but got there in the end.

The other key point, was regards to Community Facilities, the Theatre Royal, there was work done in the final stage and estimated cost was missing, and the Auditors were unaware of the option “not to proceed” as being an available option

Cllr Pye noted that for consistency of language, the Theatre Royal should be referred to as the “Theatre Royal Heritage Hub”. Also, disagreed with Point 3, as the resolution was to look at alternatives. Also noted it is a draft report.

The mayor with regards to point 2.3 in the report, thanked, John, for the rather generous comments, but felt that the AMP review should be living documents and that the information should have been made available to them on request

Cllr Scott said that Re page 68, again for clarity and consistency of language for our community, under the key element so the financial strategy and bullet point 4, you talk about rate increase limits proposed noted as 15.1, 11.5 and 11.5 which is not reflected in our Long-Term Plan, so she wondered how is that consistent.

The Chief Financial officer noted that this was rounding, which was confirmed by the Auditor.

General agreement that this represented a significant rounding and a significant cash sum.

The chair noted that as a draft and to be reviewed as finalised. Also noted that as a draft, the lack of Management Report was as expected

Per page 70 (surveying strategy), a Management response comment will be done in the Final report.

The chair thanked the Auditor for his views around the financial strategy and particularly the unbalanced budget for 6 years, but would like to reflect on 4.3 Capital Durability, and would ask about anticipation of debt values and cash flows are going to be as if we are only going to be 80%, not 100 or 200, it will be a bit lower isn't it?

The CFO said that she expects to be lower now with the Theatre Royal Heritage Hub and the Stadium costs to come, and they have not been started, so debt levels will be lower at this point, and will smooth it out in the next 3 years, potentially 7 years.

The Chief Executive noted it is too early to speculate on the costs of those two projects, until the decisions have been made. The stadium is out to market at the moment, and work is being done on the Theatre.

The chair noted that if we get back to an average of 87% of our annual program, so that assumes we will not use all of our debt, assuming they are funded by debt, and this reflects a key importance that we monitor our financial strategy and what levers are available.

The Chief Executive noted that capital is important, but the Operational Expenditure is critical to return to sustainability

The Mayor asked of the chair that in noting the noted positives and negatives to fully finding depreciation, and part of the journey is unbalanced budgets, and asked about how we compare to other councils

The chair noted that the positives, without lulling the Council into a sense of comfort, are getting the Long-Term Plan done by the 1 July. If we can then get the Annual Report done by the 31st October, then that puts the Council in the best possible position going forwards to deal with critical decision making. E.g. Water Services in the delivery plan, some Councils he is dealing with, have received advice on what the Water Service Plans will look like, probably, subject to the next piece of Legislation on December

Looking at the Long-Term Plan, there will be a couple of testing pieces, specifically, the rate increases of 15+12+12, cumulatively. Can the community accept that?

Two other observations - would be asking if we are protecting the balance sheet, and our ability to renew and maintain, and yes there is that ability.

Also, within the Capital, I note there is a level of intention to renew the assets, to look after what we have got, so qualitatively, that is well done.

I did have a brief conversation re Waka Kotahi (NZTA) funding, which will be a big strategic issue for the council, and whether it is adequate or not. It seems to be, but perhaps it would be wrong to focus this way as the rural parts of the network may be starting to suffer, be they gravel, seal or bridges.

Final Observation is that Three Waters is still in here and the numbers seem to be ok, and that is an achievement, so brings us back to the big strategic thing is that you are in a reasonable position to deal with it. But what do you think?

The Mayor responded saying the key thing to note is that there is a plan in place, there is work to be done, but potential problems have been identified and solutions being worked towards.

Taking the Theatre as a “simple” example, we have \$57m depreciating, it is a significant cost and we are doing the right thing for future R&M/reinvestment in that space, but I hear of councils around the country that haven’t put depreciation into the numbers. We feel like we are doing the right things regards funding, and it is the journey we are on.

The Chief Executive noted that Council has already given him the challenge to come in under 12 and 12, but, noted that the entire Profit & Loss statement needs a reset. He noted that he knows that there are places where they can increase value and reduce spend. If we can get depreciation up, borrowing will drop, but it is a years long process.

The chair noted that there has not been a discussion around the level of service. Again, taking the Theatre Royal Heritage Hub as an example, it speaks to understanding who Timaru wants to be? Here lies the real value of the LTP, it is about services and who Timaru want to be (noted that is not leaning one way or the other) – the real test is does it help shape the Community in the way it wants to be, and the LTP is there to help understand what needs to be done to maintain that.

The chair thanked the auditor for the report, and to the team as a whole, for all the work involved.

### **Resolution 2024/268**

Moved: Mr Bruce Robertson

Seconded: Clr Peter Burt

That the Audit and Risk Committee receive and note the Audit New Zealand Audit Report on the Timaru District Council’s Long Term Plan 2024-34.

**Carried**

## **7 Consideration of Urgent Business Items**

No items of urgent business were received.

## **8 Consideration of Minor Nature Matters**

No matters of a minor nature were raised.

## **9 Exclusion of the Public**

### **Resolution 2024/269**

Moved: Mr Bruce Robertson

Seconded: Mayor Nigel Bowen

That the public be excluded from—

- \*(a)the whole of the proceedings of this meeting; or
- \*(b)the following parts of the proceedings of this meeting, namely,—

- 10.1 Public Excluded Minutes of the Audit and Risk Committee Meeting held on 17 June 2024**
- 10.2 Issues Watch Register**
- 10.3 Internal Audit Quarterly Report**
- 10.4 Cyber Security Report**
- 10.5 Health and Safety Performance Report**
- 10.6 Insurance Update**
- 10.7 Operational Risk Registers**
- 10.8 Committee and Auditor only time (Agenda Placeholder)**
- 10.9 Committee and Chief Executive only time**

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:

| General subject of each matter to be considered   | Reason for passing this resolution in relation to each matter                            | Plain English Reason  |
|---|--|---|
| <p><b>10.1 - Public Excluded Minutes of the Audit and Risk Committee Meeting held on 17 June 2024</b></p> <p><b>Matters dealt with in these minutes:</b></p> <p><b>10.1 - Public Excluded Minutes of the Audit and Risk Committee Meeting held on 4 March 2024</b></p> <p><b>10.2 - Issues Watch Register</b></p> <p><b>10.3 - Internal Audit Quarterly Report</b></p> <p><b>10.4 - Cyber Security Report</b></p> <p><b>10.5 - Health and Safety Performance Report</b></p> <p><b>10.6 - Committee and Auditor only time (agenda placeholder)</b></p> | <p>Section 48(1) of the Local Government Official Information and Meetings Act 1987.</p> | <p>The public excluded minutes of the meeting held on 17 June 2024 are considered confidential pursuant to the provisions of the LGOIMA Act of 1987.</p> <p>The specific provisions of the Act that relate to these minutes can be found in the open minutes of the meeting held on 17 June 2024.</p> |

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| <p><b>10.7 - Committee and Chief Executive only time (agenda placeholder)</b></p> |   |  |
| <p><b>10.2 - Issues Watch Register</b></p>  | <p>s7(2)(g) - The withholding of the information is necessary to maintain legal professional privilege</p> <p>s7(2)(h) - The withholding of the information is necessary to enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities</p>   | <p>To protect all communications between a legal adviser and clients from being disclosed without the permission of the client</p> <p>To enable Council to carry out commercial activities</p> |
| <p><b>10.3 - Internal Audit Quarterly Report</b></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)(f)(ii) - The withholding of the information is necessary to maintain the effective conduct of public affairs through the protection of such members, officers, employees, and persons from improper pressure or harassment</p> <p>s7(2)(h) - The withholding of the information is necessary to enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities</p> | <p>To protect commercially sensitive information</p> <p>To protect the effective conduct of public affairs</p> <p>To enable Council to carry out commercial activities</p>                     |
| <p><b>10.4 - Cyber Security Report</b></p>  | <p>s7(2)(j) - The withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage</p>  | <p>To prevent use of the information for improper gain or advantage</p>  |
| <p><b>10.5 - Health and Safety Performance Report</b></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>To protect a person’s privacy, including the privacy of deceased persons</p> <p>To protect commercially sensitive information</p>   |

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|  | 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   |  |
| <b>10.6 - Insurance Update</b>                                     | 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   | To protect commercially sensitive information  |
| <b>10.7 - Operational Risk Registers</b>                           | 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<br><br>s7(2)(f)(ii) - The withholding of the information is necessary to maintain the effective conduct of public affairs through the protection of such members, officers, employees, and persons from improper pressure or harassment | To protect commercially sensitive information<br><br>To protect the effective conduct of public affairs  |
| <b>10.8 - Committee and Auditor only time (Agenda Placeholder)</b> | 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<br><br>s7(2)(h) - The withholding of the information is necessary to enable any local authority holding the information to carry                                  | To protect information that is subject to an obligation of confidence and/or that was required by law to be provided where the release of that information would not be in the public interest<br><br>To enable Council to carry out commercial activities |

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|   | out, without prejudice or disadvantage, commercial activities   |   |
| <b>10.9 - Committee and Chief Executive only time</b> | s7(2)(f)(i) - The withholding of the information is necessary to maintain the effective conduct of public affairs through free and frank expressions of opinion by or between or to members or officers or employees of any local authority in the course of their duty | To maintain the effective conduct of public affairs |
| <b>Carried</b>  |   |   |

**Note**

[Section 48\(4\)](#) of the Local Government Official Information and Meetings Act 1987 provides as follows:

- “(4)Every resolution to exclude the public shall be put at a time when the meeting is open to the public, and the text of that resolution (or copies thereof)—
  - (a)shall be available to any member of the public who is present; and
  - (b)shall form part of the minutes of the local authority.”

**10 Public Excluded Reports**

**10.1 Public Excluded Minutes of the Audit and Risk Committee Meeting held on 17 June 2024**

**10.1 Public Excluded Minutes of the Audit and Risk Committee Meeting held on 4 March 2024**

**10.2 Issues Watch Register**

**10.3 Internal Audit Quarterly Report**

**10.4 Cyber Security Report**

**10.5 Health and Safety Performance Report**

**10.6 Committee and Auditor only time (agenda placeholder)**

**10.7 Committee and Chief Executive only time (agenda placeholder)**

- 10.2 Issues Watch Register**
- 10.3 Internal Audit Quarterly Report**
- 10.4 Cyber Security Report**
- 10.5 Health and Safety Performance Report**
- 10.6 Insurance Update**
- 10.7 Operational Risk Registers**
- 10.8 Committee and Auditor only time (Agenda Placeholder)**
- 10.9 Committee and Chief Executive only time**
- 11 Readmittance of the Public**

**Resolution 2024/270**

Moved: Mr Bruce Robertson

Seconded: Mayor Nigel Bowen

That the meeting moves out of Closed Meeting into Open Meeting.

**Carried**

**The meeting closed at 1 pm.**

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**Chairperson**