

Audit and Risk Management Committee

AGENDA

Notice of Meeting:

An ordinary meeting of the Audit and Risk Management Committee will be held on:

Date: Thursday 20 June 2024
Time: 10.30am
Venue: Committee Room 1, Level 2, Civic Offices,
53 Hereford Street, Christchurch

Membership

Chairperson	Mr Michael Wilkes
Deputy Chairperson	Councillor Jake McLellan
Members	Councillor Tyrone Fields
	Councillor Sam MacDonald
	Councillor Tim Scandrett
	Mr Bruce Robertson
	Mrs Hilary Walton

14 June 2024

Acting Principal Advisor

Helen White

Head of Legal Services

Tel: 941 8999

Luke Smeele

Democratic Services Advisor

941 6374

luke.smeele@ccc.govt.nz

www.ccc.govt.nz

Note: The reports contained within this agenda are for consideration and should not be construed as Council policy unless and until adopted. If you require further information relating to any reports, please contact the person named on the report.

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<https://www.ccc.govt.nz/the-council/meetings-agendas-and-minutes/>

What is important to us?

Our Strategic Framework is a big picture view of what the Council is aiming to achieve for our community

Our focus this Council term 2022–2025

Strategic Priorities



Be an inclusive and equitable city which puts people at the centre of developing our city and district, prioritising wellbeing, accessibility and connection.



Champion Ōtautahi-Christchurch and collaborate to build our role as a leading New Zealand city.



Build trust and confidence in the Council through meaningful partnerships and communication, listening to and working with residents.

Adopted by the Council on 5 April 2023



Reduce emissions as a Council and as a city, and invest in adaptation and resilience, leading a city-wide response to climate change while protecting our indigenous biodiversity, water bodies and tree canopy.



Manage ratepayers' money wisely, delivering quality core services to the whole community and addressing the issues that are important to our residents.



Actively balance the needs of today's residents with the needs of future generations, with the aim of leaving no one behind.

Our goals for this Long Term Plan 2024–2034

Draft Community Outcomes



Collaborative and confident

Our residents have the opportunity to actively participate in community and city life, have a strong sense of belonging and identity, and feel safe.



Green and liveable

Our neighbourhoods and communities are accessible and well connected, supporting our goals to reduce emissions, build climate resilience and protect and regenerate the environment, especially our biodiversity, water bodies and tree canopy.

To be adopted by the Council as part of the Long Term Plan 2024–2034



A cultural powerhouse

Our diverse communities are supported to understand and protect their heritage, pursue their arts, cultural and sporting interests, and contribute to making our city a creative, cultural and events 'powerhouse'.



Thriving and prosperous

Our city is a great place for people, business and investment where we can all grow our potential, where enterprises are innovative and smart, and where together we raise productivity and reduce emissions.

Our intergenerational vision

A place of opportunity for all.

Open to new ideas, new people,
new investment and new ways
of doing things – a place where
anything is possible.



Ngāi Tahu has rangatiratanga over its takiwā – the Council is committed to partnering with Ngāi Tahu to achieve meaningful outcomes that benefit the whole community

AUDIT AND RISK MANAGEMENT COMMITTEE - TERMS OF REFERENCE NGĀ ĀRAHINA MAHINGA

Chair	Mr Michael Wilkes (Independent)
Deputy Chair	Councillor McLellan
Membership	Councillor Fields Councillor MacDonald Councillor Scandrett External Members: Mrs Hilary Walton Mr Bruce Robertson
Quorum	Half of the members if the number of members (including vacancies) is even, or a majority of members if the number of members (including vacancies) is odd.
Meeting Cycle	Quarterly and as required
Reports To	Council

Purpose

To assist the Council to discharge its responsibility to exercise due care, diligence and skill in relation to the oversight of:

- the robustness of the internal control framework;
- the integrity and appropriateness of external reporting, and accountability arrangements within the organisation for these functions;
- the robustness of risk management systems, process and practices;
- internal and external audit;
- accounting policy and practice;
- compliance with applicable laws, regulations, standards and best practice guidelines for public entities; and
- the establishment and maintenance of controls to safeguard the Council's financial and non-financial assets.

The foundations on which this Committee operates, and as reflected in this Terms of Reference, includes: independence; clarity of purpose; competence; open and effective relationships and no surprises approach.

Procedure

- In order to give effect to its advice the Committee should make recommendations to the Council and to Management.
- The Committee should meet the internal and the external auditors without Management present as a standing agenda item at each meeting where external reporting is approved, and at other meetings if requested by any of the parties.
- The external auditors, the internal audit manager and the co-sourced internal audit firm should meet outside of formal meetings as appropriate with the Committee Chair.

- The Committee Chair will meet with relevant members of Management before each Committee meeting and at other times as required.

Responsibilities

Internal Control Framework

- Consider the adequacy and effectiveness of internal controls and the internal control framework including overseeing privacy and cyber security.
- Enquire as to the steps management has taken to embed a culture that is committed to probity and ethical behaviour.
- Review the processes or systems in place to capture and effectively investigate fraud or material litigation should it be required.
- Seek confirmation annually and as necessary from internal and external auditors, attending Councillors, and management, regarding the completeness, quality and appropriateness of financial and operational information that is provided to the Council.

Risk Management

- Review and consider Management's risk management framework in line with Council's risk appetite, which includes policies and procedures to effectively identify, treat and monitor significant risks, and regular reporting to the Council.
- Assist the Council to determine its appetite for risk.
- Review the principal risks that are determined by Council and Management, and consider whether appropriate action is being taken by management to treat Council's significant risks. Assess the effectiveness of, and monitor compliance with, the risk management framework.
- Consider emerging significant risks and report these to Council where appropriate.

Internal Audit

- Review and approve the annual internal audit plan, such plan to be based on the Council's risk framework. Monitor performance against the plan at each regular quarterly meeting.
- Monitor all internal audit reports and the adequacy of management's response to internal audit recommendations.
- Review six monthly fraud reporting and confirm fraud issues are disclosed to the external auditor.
- Provide a functional reporting line for internal audit and ensure objectivity of internal audit.
- Oversee and monitor the performance and independence of internal auditors, both internal and co-sourced. Review the range of services provided by the co-sourced partner and make recommendations to Council regarding the conduct of the internal audit function.
- Monitor compliance with the delegations policy.

External Reporting and Accountability

- Consider the appropriateness of the Council's existing accounting policies and practices and approve any changes as appropriate.
- Contribute to improve the quality, credibility and objectivity of the accounting processes, including financial reporting.
- Consider and review the draft annual financial statements and any other financial reports that are to be publicly released, make recommendations to Management.
- Consider the underlying quality of the external financial reporting, changes in accounting policy and practice, any significant accounting estimates and judgements, accounting implications of new and significant transactions, management practices and any significant disagreements

between Management and the external auditors, the propriety of any related party transactions and compliance with applicable New Zealand and international accounting standards and legislative requirements.

- Consider whether the external reporting is consistent with Committee members' information and knowledge and whether it is adequate for stakeholder needs.
- Recommend to Council the adoption of the Financial Statements and Reports and the Statement of Service Performance and the signing of the Letter of Representation to the Auditors by the Mayor and the Chief Executive.
- Enquire of external auditors for any information that affects the quality and clarity of the Council's financial statements, and assess whether appropriate action has been taken by management.
- Request visibility of appropriate management signoff on the financial reporting and on the adequacy of the systems of internal control; including certification from the Chief Executive, the Chief Financial Officer and the General Manager Corporate Services that risk management and internal control systems are operating effectively;
- Consider and review the Long Term and Annual Plans before adoption by the Council. Apply similar levels of enquiry, consideration, review and management sign off as are required above for external financial reporting.
- Review and consider the Summary Financial Statements for consistency with the Annual Report.

External Audit

- Annually review the independence and confirm the terms of the audit engagement with the external auditor appointed by the Office of the Auditor General. Including the adequacy of the nature and scope of the audit, and the timetable and fees.
- Review all external audit reporting, discuss with the auditors and review action to be taken by management on significant issues and recommendations and report to Council as appropriate.
- The external audit reporting should describe: Council's internal control procedures relating to external financial reporting, findings from the most recent external audit and any steps taken to deal with such findings, all relationships between the Council and the external auditor, Critical accounting policies used by Council, alternative treatments of financial information within Generally Accepted Accounting Practice that have been discussed with Management, the ramifications of these treatments and the treatment preferred by the external auditor.
- Ensure that the lead audit engagement and concurring audit directors are rotated in accordance with best practice and NZ Auditing Standards.

Compliance with Legislation, Standards and Best Practice Guidelines

- Review the effectiveness of the system for monitoring the Council's compliance with laws (including governance legislation, regulations and associated government policies), with Council's own standards, and Best Practice Guidelines.

Appointment of Independent Members

- Identify skills required for Independent Members of the Audit and Risk Management Committee. Appointment panels will include the Mayor or Deputy Mayor, Chair of Finance & Performance Committee and Chair of Audit & Risk Management Committee. Council approval is required for all Independent Member appointments.
- The term of the Independent members should be for three years. (It is recommended that the term for independent members begins on 1 April following the Triennial elections and ends 31 March three years later. Note the term being from April to March provides continuity for the committee over the initial months of a new Council.)
- Independent members are eligible for re-appointment to a maximum of two terms. By exception the Council may approve a third term to ensure continuity of knowledge.

Long Term Plan Activities

- Consider and review the Long Term and Annual Plans before adoption by the Council. Apply similar levels of enquiry, consideration, review and management sign off as are required above for external financial reporting.

Audit and Risk Management Committee Forward Work Programme 2024

2024	Feb 8	Apr 5	Jun 20	Aug 9	Oct 17	Dec 6
Update Reports	<ul style="list-style-type: none"> LTP Process Update 	<ul style="list-style-type: none"> Risk and Assurance Procurement Cyber Security Health and Safety 	<ul style="list-style-type: none"> Risk and Assurance Cyber Security Procurement report 	<ul style="list-style-type: none"> Risk and Assurance Major Litigation 	<ul style="list-style-type: none"> Risk and Assurance Cyber Security 	<ul style="list-style-type: none"> Risk and Assurance Procurement Major Litigation
Other Reports			<ul style="list-style-type: none"> Te Kaha Update Sensitive Expenditure 	<ul style="list-style-type: none"> Parakiore Update 		
Annual Report	<ul style="list-style-type: none"> Audit NZ Management Report 	<ul style="list-style-type: none"> External Reporting and Audit Programme for 2023/24 Update 	<ul style="list-style-type: none"> Audit NZ Management Letter for current year interim audit Audit Plan - Audit NZ 		<ul style="list-style-type: none"> Financial Statements and Annual Report Update on critical judgments, estimates & assumptions 	
Annual Plan	<ul style="list-style-type: none"> Draft LTP 		<ul style="list-style-type: none"> LTP Update Final LTP 			

Part A	Matters Requiring a Council Decision
Part B	Reports for Information
Part C	Decisions Under Delegation

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1. Apologies Ngā Whakapāha

At the close of the agenda no apologies had been received.

2. Declarations of Interest Ngā Whakapuaki Aronga

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

3. Confirmation of Previous Minutes Te Whakaāe o te hui o mua

That the minutes of the Audit and Risk Management Committee meeting held on [Friday, 5 April 2024](#) be confirmed (refer page 10).

4. Public Forum Te Huinga Whānui

A period of up to 30 minutes may be available for people to speak for up to five minutes on any issue that is not the subject of a separate hearings process.

There were no public forum requests received at the time the agenda was prepared

5. Deputations by Appointment Ngā Huinga Whakaritenga

There were no deputations by appointment at the time the agenda was prepared.

6. Petitions Ngā Pākikitanga

There were no petitions received at the time the agenda was prepared.



Audit and Risk Management Committee
OPEN MINUTES

Date: Friday 5 April 2024
Time: 9.33 am
Venue: Committee Room 1, Level 2, Civic Offices,
53 Hereford Street, Christchurch

Present
Chairperson Mr Michael Wilkes
Deputy Chairperson Councillor Jake McLellan
Members Councillor Tyrone Fields
Councillor Sam MacDonald
Mr Bruce Robertson
Mrs Hilary Walton

Principal Advisor
Jane Parfitt
General Manager
Infrastructure Planning &
Regulatory
Tel: 941 8999

Luke Smeele
Democratic Services Advisor
941 6374
luke.smeele@ccc.govt.nz
www.ccc.govt.nz

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-
- Part A** **Matters Requiring a Council Decision**
Part B **Reports for Information**
Part C **Decisions Under Delegation**
-

The agenda was dealt with in the following order.

1. Apologies Ngā Whakapāha

Part C

Committee Resolved ARCM/2024/00005

That the apology received from Tim Scandrett for absence be accepted.

Councillor McLellan/Mr Robertson

Carried

2. Declarations of Interest Ngā Whakapuaki Aronga

Hilary Walton declared an interest in Item 14 – Infrastructure as a service (IaaS) Outcome.

3. Confirmation of Previous Minutes Te Whakaāe o te hui o mua

Part C

Committee Resolved ARCM/2024/00006

That the minutes of the Audit and Risk Management Committee meeting held on Thursday, 8 February 2024 be confirmed.

Councillor MacDonald/Mrs Walton

Carried

4. Public Forum Te Huinga Whānui

Part B

There were no public forum presentations.

5. Deputations by Appointment Ngā Huinga Whakaritenga

Part B

There were no deputations by appointment.

6. Presentation of Petitions Ngā Pākikitanga

Part B

There was no presentation of petitions.

7. Procurement and Contracts Unit FY24 Q2 Report

Committee Resolved ARCM/2024/00007

Officer Recommendation Accepted without Change

Part C

That the Audit and Risk Management Committee:

1. Receive the information in the Quarterly Procurement Report for the months of October, November, and December 2023 (FY2024 Q2 Report).

Councillor McLellan/Councillor MacDonald

Carried

8. Alignment with Health, Safety & Wellbeing Committee

Committee Resolved ARCM/2024/00008

Officer Recommendation Accepted without Change

Part C

That the Audit and Risk Management Committee:

1. Requests staff to consider the Terms of Reference of the ARMC and those of the Health, Safety and Wellbeing Committee with a view to identifying any overlaps, misalignments and/or process efficiencies.
2. Requests that a meeting is set up between the Chairs of both committees, including relevant staff, to discuss and agree any changes required to ensure that there is alignment and efficient processes between the two committees.

Mr Robertson/Mrs Walton

Carried

9. LTP 2024/2034 update

Committee Resolved ARCM/2024/00009

Officer Recommendation Accepted without Change

Part C

That the Audit and Risk Management Committee:

1. Receive the information in the LTP 2024/2034 update Report.

Mrs Walton/Councillor McLellan

Carried

Councillor McDonald left the meeting at 9.56am and returned at 10.05am during consideration of Item 9.

11. Resolution to Exclude the Public Te whakataunga kaupare hunga tūmatanui

Committee Resolved ARCM/2024/00011

Part C

That Chantelle Gernetzky of Audit New Zealand, remain after the public have been excluded for Items 12-16 of the public excluded agenda as she has knowledge that is relevant to those items and will assist the Council. That Andrew Simpson of KPMG, remain after the public have been excluded for Item 13 of the public excluded agenda as he has knowledge that is relevant to that item and will assist the Council.

AND

That at 10.09am the resolution to exclude the public set out on pages 33-35 of the agenda be adopted.

Councillor McLellan/Councillor MacDonald

Carried

The public were re-admitted to the meeting at 11.24 am.

10. Committee Forward Work Programme 2024

Committee Resolved ARCM/2024/00010

Officer Recommendation Accepted without Change

Part C

That the Audit and Risk Management Committee:

1. Receive the information in the Committee Forward Work Programme 2024 Report.

Mr Robertson/Councillor MacDonald

Carried

The Committee requested that CCHL be invited to present an update on their strategic risks at the ARMC meeting on the 20 June 2024.

The Committee requested that CCHL be invited to present the results from their 2023/24 Audit at the ARMC workshop on the 19 September 2024.

The Committee requested that an insurance update report be presented to the Committee on a 6 monthly basis.

The Committee requested that the meeting start time be updated to allow 30 minutes before each meeting for discussions with the Chief Executive and independent auditors without staff present.

Meeting concluded at 12.17 pm.

CONFIRMED THIS 20th DAY OF JUNE 2024

**MICHAEL WILKES
CHAIRPERSON**

Unconfirmed

7. Sensitive Expenditure: Elected Member Professional Development, Allowances and Expenses

Reference Te Tohutoro: 24/943737

Responsible Officer(s) Te Pou Matua: David Corlett, Democratic Services Advisor, Hearings and Council Support Team

Accountable ELT Member Pouwhakarae: Helen White, General Counsel / Head of Legal & Democratic Services

1. Purpose and Origin of the Report Te Pūtake Pūrongo

- 1.1 Section 9 of the Council's *Elected Member Allowances and Expenses Policy 2019* covers the entitlement of elected members to allowances and contributions towards conferences, courses, training, professional development, and travel. Staff have reviewed section 9 and have prepared a draft decision report (Attachment A) for Council with recommended amendments. The residual components concerning allowances and expenses are contained in a revised draft policy with no substantive change (Attachment B) which will also be considered by the Council.
- 1.2 The purpose of this report is to consult the Committee and seek its advice on matters relating to sensitive expenditure¹ in the draft decision reports. In particular, there two specific questions that staff request advice on:
 - The identification of an appropriate person to approve expenditure by the Mayor.
 - Whether it would be appropriate for elected members to receive an allocation on a triennial basis for professional development, as opposed to the current annual allocation.

2. Officer Recommendations Ngā Tūtohu

That the Audit and Risk Management Committee:

1. Receive the information in this report on Sensitive Expenditure: Elected Member Professional Development, Allowances and Expenses.
2. Either
 - a. Confirm that the Chair of the Council's Audit and Risk Committee is an appropriate person to approve the Mayor's sensitive expenditure on professional development, allowances and expenses.
- Or
 - b. Identify an appropriate person(s) to approve the Mayor's sensitive expenditure on professional development, allowances and expenses.
3. Provide advice to the Council on any sensitive expenditure elements of the draft Policies on professional development, allowances and expenses.
4. Notes that the decisions in this report are assessed as low significance based on the Christchurch City Council's Significance and Engagement Policy.

¹ Sensitive expenditure is any spending by an organisation that could be seen to be giving private benefit to staff additional to the business benefit to the organisation. Office of the Auditor General (2020)

3. Executive Summary Te Whakarāpopoto Matua

- 3.1 Staff have reviewed the policy on elected member professional development and have drafted a decision report that sets out recommendations that are broadly reflective of the comments elected members made at a workshop in May 2024. The draft policy on professional development and the accompanying report to Council is Attachment A. A refreshed version of residual policy on elected member allowances and the accompanying report to Council is Attachment B.
- 3.2 The proposed policies have also been assessed against the Office of the Auditor-General's (OAG's) guide on sensitive expenditure: <https://oag.parliament.nz/good-practice/sensitive-expenditure>
- 3.3 Advice is sought from the Committee on the sensitive expenditure elements of both policies. The specific matters for input from the Committee are:
 - The identification of an appropriate person to approve expenditure by the Mayor.
 - Concerning alignment with the OAG's guide on sensitive expenditure, the appropriateness of elected members having an allocation for training/professional development on a triennial basis, as opposed to the current annual allocation.
- 3.4 The Committee is invited to make any other comments it considers appropriate for the Council to consider.

4. Background/Context Te Horopaki

- 4.1 The Christchurch City Council's *Elected Member Allowances and Expenses Policy 2019* covers the entitlement of elected members to allowances and contributions towards expenses related to travel, mileage, communication, childcare, and travel, conference and training attendance and professional development.
- 4.2 Section 9 specifically relates to professional development and related costs. Section 9 is not covered by Local Government Members' Determination.
- 4.3 As part of the discussion on the Council's Long-Term Plan Councillors asked staff to come back with options for the allocation of the budget for elected member professional development within existing budget limits.
- 4.4 The provision of budget for professional development and related costs is to provide elected members with learning experiences to increase their governance capacity. This is currently self-directed, and the Mayor and Councillors identify training opportunities that they individually consider meets their development needs.
- 4.5 On 16 May 2024 staff held an information session/workshop with the Mayor and Councillors to explore options. Elected member guidance was sought on whether they were content with the current policy, and if not, what aspects they would be interested in changing.
- 4.6 Expenditure on professional development can be seen as sensitive expenditure and staff have considered the guidance² provided by the Office of the Auditor General in reviewing section 9. This is important as inappropriate use of sensitive expenditure risks harming the organisation's reputation, and the public sector more generally.

² Office of the Auditor General (2020) *Controlling sensitive expenditure: Guide for public organisations* Wellington, oag.parliament.nz

- 4.7 The overriding concern for the person approving the expenditure is to be satisfied of a justifiable business purpose and that all of the following principles are met:
- 4.7.1 Impartiality
 - 4.7.2 Integrity
 - 4.7.3 Moderate and conservative
 - 4.7.4 Transparent
- 4.8 The purpose of this report is to consult the Committee and seek its guidance on two specific matters relating to sensitive expenditure:
- The identification of an appropriate person to approve expenditure by the Mayor
 - Whether it would be appropriate for elected members to receive an allowance on a triennial basis, as opposed to the current annual allocation.

5. Approval of Mayoral expenditure

Options Considered Ngā Kōwhiringa Whaiwhakaaro

- 5.1 In terms of the approval of Mayoral expenditure the following reasonably practicable options were considered and are assessed in this report:
- Approval of Mayoral expenditure by the Deputy Mayor.
 - Approval of Mayoral expenditure by the Chair of the Audit and Risk Committee.
- 5.2 The following options were considered but ruled out:
- Approval of Mayoral expenditure by the Chief Executive. This option was ruled out because the Chief Executive is employed by the Mayor.

Options Descriptions Ngā Kōwhiringa

- 5.3 **Preferred Option:** Approval by the Chair of the Audit and Risk Committee.
- 5.3.1 **Option Description:** Staff would undertake an initial assessment of any application by the Mayor against the Council's professional development or allowances and expenses policy, with the final decision being made by the Chair of the Audit and Risk Committee. There would need to be an arrangement in place for approvals when the Chair is unavailable. The suggested arrangement would be for any two members of the Committee, one of whom must be an independent member.
- 5.3.2 **Option Advantages**
- The Chair is independent of the Mayor and would not be seen to benefit from approving/rejecting the Mayor's requests for professional development, expenses or allowances within the parameters set out in the policies.
 - This aligns with the advice from the Office of the Auditor General that "It is worth considering having senior personnel expenses reviewed by an audit and risk committee and/or making the expenses publicly available".
 - This is the recommendation of Audit New Zealand.
- 5.3.3 **Option Disadvantages**
- Requires additional work by the Chair in assessing any applications from the Mayor.

5.4 **Alternative Option:** Approval of Mayoral expenditure by the Deputy Mayor.

5.4.1 **Option Description:** Staff would undertake an initial assessment of any application by the Mayor against the Council's professional development or allowances and expenses policy, with the final decision being made by the Deputy Mayor.

5.4.2 **Option advantages:** Reasonably simple to administer.

5.4.3 **Option disadvantages:** Contrary to Office of the Auditor General guidance on the good practice of approval by a more senior person.

6. Annual or multi-year allocation for professional development

Options Considered Ngā Kōwhiringa Whaiwhakaaro

6.1 The following reasonably practicable options were considered and are assessed in this report. Noting that if Council agrees there will be an extra contestable allocation of up to \$2,000 per annum for those elected members with additional responsibilities (Chairs, Deputy Chairs, Portfolio Leads).

- Option 1: The status Quo (Option1): an annual allocation of \$4,000 to each elected member at the start of the financial year.
- Option 2: A three-year allocation (\$12,000) at the beginning of each triennium.

6.2 **Preferred Option:** Option 1: The status quo (an annual allocation of \$4,000)

6.2.1 **Option Description:** There would be an annual allocation of \$4,000 to elected members for professional development at the beginning of each financial year (1 July). As at present any allocation not spent in a financial year would not be able to be carried over to the next financial year.

6.2.2 **Option Advantages:**

- Easy to administer financially. Potentially less risk around sensitive expenditure.

6.2.3 **Option Disadvantages:**

- Elected members may not be able to attend a course that relates closely to the elected members Council responsibilities if it exceeds \$4,000.

6.3 **Alternative Option:** Option2: A three-year allocation.

6.3.1 **Option Description:** Under this option there would be a three-year allocation of \$12,000 to each elected member at the beginning of the triennium.

6.3.2 **Option Advantages:**

- A greater range of courses would become available due to the larger one-off allocation.

6.3.3 **Option Disadvantages:**

- Difficult to administer because of the misalignment of the financial and election cycle.
- More likely to trigger sensitive expenditure considerations as the types of training courses that cost more than \$4000 (such as Institute of Directors or RMA Commissioner training) may suggest a significant personal benefit to the elected member. Extravagant or immoderate expenditure may lead to adverse comment in the auditing process.

Analysis Criteria Ngā Paearu Wetekina

- 6.4 Assessment against the criteria set out in the guidance provided by the Office of the Auditor General.

7. Financial Implications Ngā Hīraunga Rauemi

Capex/Opex Ngā Utu Whakahaere

- 7.1 There are no financial implications resulting from this report as all options are budget neutral, save for any additional time incurred by the Chair of the Committee in attending to this task.

8. Considerations Ngā Whai Whakaaro

Risks and Mitigations Ngā Mōrearea me ngā Whakamātautau

- 8.1 The decision report for both policies will be going to Council and there are no risks arising from the receipt of advice from the Committee. There could be risk in the absence of advice.

Legal Considerations Ngā Hīraunga ā-Ture

- 8.2 The Public Audit Act 2001 provides the Auditor-General authority to examine and report on any act or omission that shows, or appears to show, waste or a lack of probity or financial prudence by a Council or one of its members or staff. The Auditor-General is able to draw attention to sensitive expenditure as part of the annual audit process.

Strategy and Policy Considerations Te Whai Kaupapa here

- 8.3 The required decisions:
- 8.3.1 Align with the [Christchurch City Council's Strategic Framework](#).
 - 8.3.2 Is assessed as low significance based on the Christchurch City Council's Significance and Engagement Policy. The level of significance was determined by considering the criteria of the Significance and Engagement Policy.
 - 8.3.3 Is consistent with Council's Plans and Policies.
- 8.4 This report supports the [Council's Long Term Plan \(2021 - 2031\)](#):
- 8.5 Governance
- 8.5.1 Activity: Office of the Mayor and Chief Executive, and Treaty Partner Relations
 - Level of Service: 4.1.25.1 Provide direct advice and administrative support to the Mayor, Deputy Mayor and Councillors - Provide information, support and advice within 48 hours, or as priorities are agreed.

Community Impacts and Views Ngā Mariu ā-Hāpori

- 8.6 This report only relates to the professional development of the Mayor and Councillors and does not relate to Community Board professional development.

Impact on Mana Whenua Ngā Whai Take Mana Whenua

- 8.7 This report does not involve a significant decision in relation to ancestral land, a body of water or other elements of intrinsic value, therefore this report does not specifically impact Mana Whenua, their culture, and traditions.
- 8.8 The decision does not involve a matter of interest to Mana Whenua and will not impact on our agreed partnership priorities with Ngā Papatipu Rūnanga.





Climate Change Impact Considerations Ngā Whai Whakaaro mā te Āhuarangi

8.9 The proposals in this report are unlikely to contribute significantly to adaptation to the impacts of climate change or emissions reductions.

9. Next Steps Ngā Mahinga ā-muri

9.1 Following advice from the Audit and Risk Committee the decision reports on elected member professional development policy and allowances and expenses policy will be finalised and placed on a Council agenda for consideration.

Attachments Ngā Tāpirihanga

No.	Title	Reference	Page
A 	Draft Council report on Elected Member Professional Development	24/1019814	21
B 	Draft Council report on Elected Member Allowances and Expenses	24/1019728	30

In addition to the attached documents, the following background information is available:

Controlling sensitive expenditure: Guide for public organisations
Part 3: Preparing suitable policies and procedures — Office of the Auditor-General New Zealand (oag.parliament.nz)

Signatories Ngā Kaiwaitohu

Author	David Corlett - Democratic Services Advisor
Approved By	Helen White - General Counsel / Head of Legal & Democratic Services

13. Elected Members Professional Development

Reference Te Tohutoro: 24/786968

Responsible Officer(s) David Corlett, Democratic Services Advisor, Hearings & Council
Te Pou Matua: Support Team

Accountable ELT Helen White, General Counsel / Head of Legal & Democratic
Member Pouwhakarae: Services

1. Purpose and Origin of the Report Te Pūtake Pūrongo

- 1.1 The purpose of this report is to seek agreement from the Council to replace section 9 of the Elected Members Allowances and Expenses Policy 2019 with a separate stand alone policy document, and to agree revised provisions pertaining to elected member professional development.
- 1.2 The revised provisions acknowledge the extra training need arising for those councillors that have additional responsibilities, and provides a streamlined authorisation process in accordance with recommendations by Audit New Zealand.
- 1.3 This report has been prepared following a workshop with the Mayor and Councillors on 16 May 2024 on elected member professional development.

2. Officer Recommendations Ngā Tūtohu

That the Council:

1. Receive the Elected Member Professional Development report.
2. Note that this report only relates to professional development for the Mayor and Councillors.
3. Agree to remove and rescind Section 9 of the *Elected Members Allowances and Expenses Policy 2019* and replace it with a stand alone *Elected Members Professional Development Policy* (refer to **Attachment A**).
4. Note that the amendments do not change the amount budgeted for Elected Member professional development, but do:
 - a. Acknowledges the extra training need for those councillors that have additional responsibilities; and
 - b. Provide for a streamlined authorisation process; and
 - c. Align with guidance from the Office of the Auditor General in relation to sensitive expenditure.
5. Authorise the General Counsel / Head of Legal & Democratic Services to make any amendments of minor effect, or to correct minor errors, to the *Elected Members Professional Development Policy*.

6. Notes that the decision in this report is assessed as low significance based on the Christchurch City Council's Significance and Engagement Policy.

3. Executive Summary Te Whakarāpopoto Matua

- 3.1 This report sets out proposed amendments to section 9 of the current *Elected Member Allowances and Expenses Policy 2019*, and set it up as a separate stand alone policy document.
- 3.2 Section 9 covers the entitlement of elected members to allowances and contributions towards conferences, courses, training, professional development and travel.
- 3.3 The proposed amendments do not increase the total budgeted for these activities, but do recognise the additional responsibilities that some councillors have, and a streamlined authorisation process.
- 3.4 The amended policy seeks to reflect the feedback provided by councillors and the Mayor at a workshop held on 16 June 2024.
- 3.5 In assessing the options consideration was given to effective coverage and flexibility, equity, administrative efficiency, and the guidance provided in the Auditors General's document *Controlling sensitive expenditure: Guide for public organisations* (link given at the end of this report).

4. Background/Context Te Horopaki

- 4.1 The *Elected Member Allowances and Expenses Policy 2019* covers the entitlement of elected members to allowances and contributions towards expenses related to travel, mileage, communication, childcare, and travel, conference and training attendance and professional development. The policy is guided by the Remuneration Authority which sets, on an annual basis, the remuneration and allowances for all Elected Members' through the Local Government Members Determination.
- 4.2 Section 9 covers the entitlement of elected members to allowances and contributions towards conferences, courses, training, professional development and travel. Section 9 is not covered by Local Government Members Determination.
- 4.3 The current policy provides for:
 - An annual allocation of up to \$4,000 per councillor for individual training (course and conference fees, accommodation, travel);
 - Up to \$2,000 for Committee chairs to attend conferences, courses, or training directly relevant to the business of their Committees; and
 - Elected members formerly appointed to an external organisation to attend conferences or seminars held by the relevant external organisations (no express budget allocation).
- 4.4 As part of the discussion on the Council's Long-Term Plan Councillors asked staff to come back with options for the allocation of the budget for elected member professional development within existing budget limits.

- 4.5 On 16 May 2024 staff held an information session/workshop with the Mayor and Councillors where elected member guidance was sought on whether they were content with the current policy, and if not what aspects they would be interested in changing.
- 4.6 The following related memos/information were circulated to the members of the meeting:

Date	Subject
14 May 2024	Elected Member Professional Development Elected Member Professional Development presentation

- 4.7 A link to the recording of the information session/workshop is set out below.

Date	Subject
16 May 2024	Council Information Session/Workshop https://christchurch.infocouncil.biz/Open/2024/05/ISCC_20240516_AGN_10026_AT.PDF

Options Considered Ngā Kōwhiringa Whaiwhakaaro

- 4.8 In reviewing the professional development policy staff sought advice from the Audit and Risk Committee in relation to two specific matters, and also invited it to make any other comments it considered appropriate for the Council to consider. Its' advice(to be confirmed) is incorporated into the preferred option below (para 4.12).
- 4.9 The first specific matter was the identification of an appropriate person(s) to approve Mayoral training/professional development requests.
- 4.10 The second matter was whether it would be appropriate for elected members to receive an allocation on a triennial basis for professional development, as opposed to the current annual allocation. Staff recommend that it be an annual allocation as:
- it would be difficult to administer a triennial allocation because of the misalignment of the financial and election cycle; and
 - a triennial allocation would be more likely to trigger sensitive expenditure considerations as the types of training courses that cost more the \$4,000 (such as Institute of Directors Training or RMA Commissioner training) may suggest a significant personal benefit to the elected member. Extravagant or immoderate expenditure may lead to adverse comment in the auditing process.
- 4.11 The following reasonably practicable options were considered and are assessed in this report:
- Option 1: The status quo.
 - Option 2: All funding to go into a biddable funding pool.
 - Option3: Continue to provide an individual annual allocation to elected members, acknowledge the potential for increased training needs for those elected members with additional responsibilities, allow for group training opportunities, and include a streamlined authorisation process.

Options Descriptions Ngā Kōwhiringa

- 4.12 **Preferred Option:** Option 3.

4.12.1 **Option Description:** A streamlined funding authorisation process with an individual allocation of \$4,000 per financial year to be provided to elected members at the beginning of the financial year with the remaining funding used to fund:

- a. the attendance of Chair, Deputy Chair and Portfolio leads at training opportunities relevant to their role (subject to budget availability and subject to the elected member already having used their full individual allocation), and
- b. the Council representatives on external bodies to attend meetings and conferences of those external bodies (subject to budget availability and subject to the Council approving the attendance).
- c. Group training including elected member induction following the next triennial elections (an increase in budget has already allocated for this purpose).

4.12.2 **Option Advantages**

- Provides more flexibility in funding, better supports professional development for relevant roles and responsibilities, and is easy to administer.

4.12.3 **Option Disadvantages**

- The limited funding pool available for those elected members who have additional responsibilities is on a first in first served basis, so if this funding is exhausted late applications may miss out.

4.13 Option 1. The Status Quo

4.13.1 **Option Description:** An annual allocation of up to \$4,000 per councillor for individual training (course and conference fees, accommodation, travel); and

- a. Up to \$2,000 for Committee chairs to attend conferences, courses, or training directly relevant to the business of their Committees; and
- b. Elected members formerly appointed to an external organisation to attend conferences or seminars held by the relevant external organisations (no express budget allocation).

4.13.2 **Option Advantages**

- Current entitlements and processes are understood.

4.13.3 **Option Disadvantages**

- No recognition or provision for group training (e.g. post-election induction).
- No provision for portfolio leads, deputy chairs.
- Authorisation process not optimal.

4.14 Option 2.

4.14.1 **Option Description:** All funding to go into a biddable funding pool.

4.14.2 **Option Advantages**

- Provides an expanded funding pool for those who are motivated to undertake professional development.

4.14.3 **Option Disadvantages**

- Not equitable because some elected members may miss out.

Analysis Criteria Ngā Paearu Wetekina

- 4.15 In assessing the options consideration was given to effective coverage and flexibility, equity, administrative efficiency, and the guidance provided in the Auditors General's document *Controlling sensitive expenditure: Guide for public organisations*.

5. Financial Implications Ngā Hīraunga Rauemi

Capex/Opex Ngā Utu Whakahaere

- 5.1 No changes are proposed to the budget allocation for 2024/2025, and the amount currently budgeted for the 2026 and 2027 financial years are to remain.

6. Considerations Ngā Whai Whakaaro

Risks and Mitigations Ngā Mōrearea me ngā Whakamātautau

- 6.1 There are no identified risks caused by the proposed changes to Section 9: Attendance at Conferences, courses training, professional development and travel, and splitting it out as a separate stand alone policy document.

Legal Considerations Ngā Hīraunga ā-Ture

- 6.2 As the the provisions in the current section 9 are not covered by the Local Government Members Determination there is no legal context, issue, or implication relevant to this decision.

Strategy and Policy Considerations Te Whai Kaupapa here

- 6.3 The required decision:
- 6.3.1 Align with the [Christchurch City Council's Strategic Framework](#). The on-going professional development of elected members will assist them in their governance activities.
 - 6.3.2 Is assessed as low significance based on the Christchurch City Council's Significance and Engagement Policy. The level of significance was determined by considering the criteria of the Significance and Engagement Policy.
 - 6.3.3 Is consistent with Council's Plans and Policies.
- 6.4 This report supports the [Council's Long Term Plan \(2021 - 2031\) as the proposed policy supports fiscal propriety](#).
- 6.5 Governance
- 6.5.1 Activity: Office of the Mayor and Chief Executive, and Treaty Partner Relations
- Level of Service: 4.1.25.1 Provide direct advice and administrative support to the Mayor, Deputy Mayor and Councillors - Provide information, support and advice within 48 hours, or as priorities are agreed.

Community Impacts and Views Ngā Mariu ā-Hāpori

- 6.6 The decision in this report does not have any community impacts.

Impact on Mana Whenua Ngā Whai Take Mana Whenua

- 6.7 The decision does not involve a significant decision in relation to ancestral land or a body of water or other elements of intrinsic value, therefore this decision does not specifically impact Mana Whenua, their culture, and traditions.
- 6.8 The decision does not involve a matter of interest to Mana Whenua and will not impact on our agreed partnership priorities with Ngā Papatipu Rūnanga.

Climate Change Impact Considerations Ngā Whai Whakaaro mā te Āhuarangi

- 6.9 The proposals in this report are unlikely to contribute significantly to adaptation to the impacts of climate change or emissions reductions.

7. Next Steps Ngā Mahinga ā-muri

- 7.1 If the policy is agreed to by Council then the *Elected Members Professional Development (2024)* policy document will be placed on the Council's website.

Attachments Ngā Tāpirihanga

No.	Title	Reference	Page
A	Elected Member Professional Development Policy (2024)	24/939234	

In addition to the attached documents, the following background information is available:

Controlling sensitive expenditure: Guide for public organisations
Part 3: Preparing suitable policies and procedures — Office of the Auditor-General New Zealand (oag.parliament.nz)

Signatories Ngā Kaiwaitohu

Author	David Corlett - Democratic Services Advisor
Approved By	Helen White - General Counsel / Head of Legal & Democratic Services

Elected Member Professional Development Policy

This policy covers elected member attendance at conferences, courses, training, professional development, and related travel. This policy follows the guidance set out in the Auditor General's guide "Controlling sensitive expenditure: Guide for public organisation".

[Controlling sensitive expenditure: Guide for public organisations \(oag.parliament.nz\)](https://oag.parliament.nz/Controlling-sensitive-expenditure-Guide-for-public-organisations)

1. Elected Members are entitled to payment of actual and reasonable registration, travel, accommodation, meal, and related incidental expenses (including travel insurance) incurred in attendance at conferences, courses and training programmes held both within New Zealand and overseas, subject to related expenditure being accommodated within existing budgets.
2. All travel and accommodation arrangements for Elected Members are to be made by Council support staff with Council's preferred travel agents at the most economic cost available (where possible) at the time of booking. Any travel overseas requires the approval of Council. This section does not apply if all travel related costs are being met privately or by an outside party.

Group Training for the Mayor and Councillors

3. Group Training, particularly for newly elected members following the triennial elections, may be required from time to time. Funding for this professional development will come out of the general elected members budget for training, travel courses and conferences. Approval for this training is to be given by the Mayor.

The Mayor

4. The Mayor may be provided with a discretionary allocation of up to **\$4,000 per annum/\$16,000** (tbc) from the relevant travel and conference budgets, to be used for the Mayor's attendance at conferences, courses, and training programmes. The prior approval of the **Chair of the Audit and Risk Committee** (tbc) is required for all travel on local authority business within New Zealand. In the absence of the Chair of the Audit and Risk Committee these claims may be approved by any two members of the Committee, one of whom must be an independent member.

Councillors

5. Councillors may be provided with a discretionary allocation of **\$4,000 per annum/\$16,000 per triennium** (tbc) from the relevant travel and conference budgets, to be used for their attendance at conferences, courses, and training programmes. For the avoidance of doubt this includes Local Government New Zealand conferences.
6. This discretionary budget allocation:
 - Is non-transferable; and
 - Is to cover fees, travel, accommodation, and meals; and
 - Is to be used for conferences, courses or training programmes that must contribute to the Councillor's ability to carry out local authority business.
 - Is to be used up by Councillors before applying to access the \$2,000 referred to in section 7 below.

7. Up to \$2,000 may also be used by Councillors who are also Portfolio Leads or the Chair or Deputy Chair of a Council committee. This budget allocation is for those qualifying members who may wish to attend conferences, courses or training programmes that are directly relevant to the business of their committees or portfolios. This additional budget allocation does not fall within the discretionary funding assigned in their role as a Councillor and will be met from general training and travel budgets. Qualifying Councillors are only entitled to a total of up to \$2,000 under this section, even if they hold multiple Chair/Portfolio roles.

8. Attendance by all Councillors at conferences, courses and training programmes requires the prior written approval from the Mayor. In the absence of the Mayor, claims by the Deputy Mayor are approved by the Chair of the Audit and Risk Committee and claims by the Councillors are approved by the Deputy Mayor in their capacity as Acting Mayor.

9. The definition of training is at the absolute discretion of the Mayor, but in considering any application the Mayor must follow the principles and procedures provided by the Auditor General on sensitive expenditure.¹

Community Board Members

10. Community Board Chairpersons or Community Board Members attendance at conferences, courses, seminars, and training programmes require the prior approval of the relevant Community Board and is required to fall within Community Board budget parameters.

11. Where a Community Board Member is to be the Council's representative at an event, the prior approval of the Council is required instead of the Community Board.

Elected Member representatives on external organisations

12. Where the Council has formally appointed a Councillor to an external organisation, the Councillor may attend conferences or seminars held by the relevant external organisations with prior approval from Council, provided the expenditure involved can be met within the relevant budget provision.

13. This expenditure does not fall within the Councillors' discretionary allocation of \$4,000.

Procedure for approving sensitive expenditure

14. Sensitive expenditure should be approved only when:

- a) the person approving the expenditure is satisfied that it is for a justifiable business purpose that is consistent with the public organisation's objectives, and all of the principles (as set out by the Auditor General) have been adequately met;
- b) approval is given before the expenditure is incurred, unless it is for small amounts (for example, taxi fares) and allowed in the organisation's policies;
- c) the expenditure will be within budget and where delegated authority exists;
- d) approval is given by a person who is senior to the person who will benefit (or might be perceived to benefit) from the sensitive expenditure. Where that is not possible, this

¹ Sensitive expenditure is any spending by an organisation that could be seen to be giving private benefit to staff additional to the business benefit to the organisation. Office of the Auditor General (2020)

should be recorded, and any such expenditure should be subject to some form of monitoring.

Breach of allowance and expense rules

15. An alleged breach of allowance and expense rules is to be considered under the Code of Conduct.

Policy owner

16. This policy is owned by the General Counsel/ Head of Legal & Democratic Services.

17. For the Mayor and Councillors this policy is administered by the Councillor Support Officer, Team Leader Business Support/EA to the Mayor and the Executive Assistant to the Deputy Mayor.

18. For Community Boards this policy is to be administered by the Community Governance Manager for each Community Board.

Policy review

18. This policy will be reviewed before each triannual election and the Council may direct a review of this policy at any time.

Policy adopted by the Council on 3 July 2024

0. Elected Member Allowances and Expenses Policy

Reference Te Tohutoro: 24/877757

Responsible Officer(s) Helen White, General Counsel / Head of Legal & Democratic
Te Pou Matua: Services

Accountable ELT Helen White, General Counsel / Head of Legal & Democratic
Member Pouwhakarae: Services

1. Purpose and Origin of the Report Te Pūtake Pūrongo

- 1.1 The purpose of this report is to refresh the Elected Member Allowances and Expenses Policy without the section that covers training and conferences.
- 1.2 The report is initiated by staff to

2. Officer Recommendations Ngā Tūtohu

That the Council:

1. Receives the information in the Elected Member Allowances and Expenses Policy Report.
2. Revokes the Elected Members Allowances and Expenses Policy 2019.
3. Adopts the Elected Member Allowances and Expenses Policy (refer to Attachment A).
4. Authorises the General Counsel / Head of Legal & Democratic Services to make any amendments to ensure compliance with the Local Government Elected Members Determination, or to correct minor errors to the Elected Members Allowances and Expenses Policy.
5. Notes that the decision in this report is assessed as low significance based on the Christchurch City Council's Significance and Engagement Policy.

3. Executive Summary Te Whakarāpopoto Matua

- 3.1 This report recommends a new policy to cover elected member allowances and expenses.
- 3.2 The current policy was adopted in 2019 and includes allowances and contributions towards training. **The training and development component is now contained within the Elected Member Professional Development Policy.** The policy contained in Attachment A contains no substantive changes to the residual components of the 2019 policy.

4. Background/Context Te Horopaki

- 4.1 The Remuneration Authority has assessed that the workload for a Christchurch City Councillor is approximately equivalent to a full-time job. Each year, the Remuneration Authority sets entitlements, pay rates, and expense expectations for Elected Members through the Local Government Elected Members Determination (Determination).
- 4.2 The draft policy (Attachment A), is substantively the same as the Policy adopted by the Council in 2019 and incorporates allowances and contributions towards expenses relating to travel, mileage, communication and technology. Attendance at conferences and training and associated costs are now contained within the Elected Member Professional Development Policy.
- 4.3 The Determination includes the ability for the Council's to adopt allowances including childcare for all members. If a Council The draft Policy only includes childcare allowances for Community Board members.
- 4.4 Any expenses incurred on Council business may be reimbursed on an actual and reasonable basis and by policy and the Auditor-General's guide about sensitive expenditure.
- 4.5 The Remuneration Authority recently contacted all councils reminding them of the requirement to keep their allowance policies up to date and published on their websites.
- 4.6 As the implementation of the policy may require the approval of sensitive expenditure, the internal audit work programme may include sampling of expense claims and allowances paid to Elected Members. An external audit work programme may be undertaken.
- 4.7 Please also see the report Sensitive Expenditure: Elected Member Professional Development.

Options Considered Ngā Kōwhiringa Whaiwhakaaro

- 4.8 The following reasonably practicable options were considered and are assessed in this report:
 - Status quo
- 4.9 The following options were considered but ruled out:
 - The Council can determine that some allowances should no longer be payable and this may lead to a small reduction in expenditure. However, as the policy allows for Elected Members to not be out of pocket for the costs of undertaking Council business, this option has not been further explored.
 - Adoption of the Policy but with Childcare Allowance payable to Councillors as well as Community Board Members. This option has been ruled out on the basis that Councillors are remunerated on a full-time basis. There has been limited take-up of the Childcare allowance by the Community Boards. If the Childcare Allowance was payable to Councillors this would need to be met under existing budgets as no provision has been made in the Long Term Plan for increase.

Options Descriptions Ngā Kōwhiringa

- 4.10 **Preferred Option:** Status quo – Adoption of the draft Elected Member Allowances and Expenses Policy (Attachment A).

4.10.1 **Option Description:** This option restates and updates the 2019 policy to reflect the current practices.

4.10.2 **Option Advantages**

- The policy is updated to acknowledge the current Determination and that training and professional development are now covered by a separate policy.
- Continues to provide clarity to members regarding allowances and expenses.
- Can be reviewed at any time.

4.10.3 **Option Disadvantages**

- There are no identified disadvantages.

5. Financial Implications Ngā Hīraunga Rauemi

- 5.1 Elected member expenses and allowances as proposed in the draft policy are allowed for within current operational budgets in the Long Term Plan.
- 5.2 No allowances can be paid from the governance remuneration pool allocated to the Council in the Determination.

6. Considerations Ngā Whai Whakaaro

Risks and Mitigations Ngā Mōrearea me ngā Whakamātautau

6.1 <enter text>.

Legal Considerations Ngā Hīraunga ā-Ture

6.2 As set out in this report.

Strategy and Policy Considerations Te Whai Kaupapa here

6.3 The required decision:

6.3.1 Aligns with the [Christchurch City Council's Strategic Framework](#). <enter text>.

6.3.2 Is assessed as low significance in relation to the Council's Significance and Engagement Policy. This was determined by considering that this is a policy based on the determination of the Remuneration Authority and that the draft policy is not substantively different from the one adopted in 2019.

6.4 This report supports the [Council's Long Term Plan \(2021 - 2031\)](#):

6.5 Governance

6.5.1 Activity: Governance and decision-making

- Level of Service: 4.1.18 Participation in and contribution to Council decision-making - Percentage of respondents who understand how Council makes decisions: At least 34%

Community Impacts and Views Ngā Mariu ā-Hāpori

6.6 This decision affects all Elected Members.

- 6.7 Community Board members have not been consulted in relation to the draft policy as it proposes no substantive changes. Should the Council consider it is appropriate to change the policy as to how it impacts Community Board members it should undertake further engagement.

Impact on Mana Whenua Ngā Whai Take Mana Whenua

- 6.8 The decision does not involve a significant decision in relation to ancestral land or a body of water or other elements of intrinsic value, therefore this decision <does/does not> specifically impact Mana Whenua, their culture, and traditions.
- 6.9 The decision does not involve a matter of interest to Mana Whenua and will not impact on our agreed partnership priorities with Ngā Papatipu Rūnanga.

Climate Change Impact Considerations Ngā Whai Whakaaro mā te Āhuarangi

- 6.15 The proposals in this report are unlikely to contribute significantly to adaptation to the impacts of climate change or emissions reductions.

7. Next Steps Ngā Mahinga ā-muri

- 7.1 If adopted this policy will take immediate effect and the rates for allowance will be payable for claims backdated to 1 July 2024.

Attachments Ngā Tāpirihanga

No.	Title	Reference	Page
A	Elected Member Allowances and Expenses Policy	24/1019504	

In addition to the attached documents, the following background information is available:

Document Name – Location / File Link
Not applicable

Signatories Ngā Kaiwaitohu

Author	Helen White - General Counsel / Head of Legal & Democratic Services
Approved By	Helen White - General Counsel / Head of Legal & Democratic Services

Elected Member Allowances and Expenses Policy

This policy covers elected member entitlements to allowances and contributions towards expenses related to travel, mileage, communication, and childcare. This policy follows the Local Government Members Determination as set by the Remuneration Authority¹ and guidance set out in the Auditor-General's guide "Controlling sensitive expenditure: Guide for public organisation". [Controlling sensitive expenditure: Guide for public organisations \(oag.parliament.nz\)](https://oag.parliament.nz/).

1. This policy covers the entitlement of elected members to allowances and contributions towards expenses related to travel, mileage, communication, and childcare. These entitlements are updated annually following the release of the Local Government Members Determination.
2. The Remuneration Authority is responsible for setting the allowance and contribution of expense entitlements. The payment of any or all allowances is at the discretion of the Council.
3. This policy does not cover professional development, training and conference attendances and associated costs.

Definition of Council Business

4. Council business means any activity or business conducted as part of the role of an Elected Member, and can include:
 - Scheduled meetings, seminars and workshops as appointed or invited to
 - Formal representation of Council and/or Community Board
 - Scheduled meetings for external appointments or
 - Site visits
5. Council business does not include:
 - Events where the primary focus is social activity
 - Event attendance in a non-representative capacity
 - Travel not related to the business of the Christchurch City Council, and
 - Personal travel interspersed with Council business.

Implementation

6. All allowance and expense claims must be submitted on the relevant claim form and where appropriate accompanied by full receipts. Eligibility of claims presented without receipts will be determined by the person approving the claim.
7. All claims are to be returned within the financial year to which the claim relates.
8. Expense claims by the Mayor are approved by the Chair of the Audit and Risk Committee. In the absence of the Chair of the Audit and Risk Committee these claims may be approved by any two members of the Committee, one of whom must be an independent member.
9. Claims by the Deputy Mayor and Councillors are approved by the Mayor. In the absence of the Mayor, claims by the Deputy Mayor are approved by the Chair of the Audit and Risk

¹ <https://www.legislation.govt.nz/regulation/public/2023/0142/latest/LMS859957.html>

Committee and claims by the Councillors are approved by the Deputy Mayor in their capacity as Acting Mayor.

10. Expense claims by Community Board Members are approved by the relevant Community Governance Manager.

Communications and technology

11. The Deputy Mayor, Councillors and Community Board Members are currently provided with a device (equivalent to a personal computer, tablet, laptop) to use for Council business. Where the Council does not provide a device, they may be entitled to receive an annual communications allowance for use of the following equipment and services:

- Device (equivalent to a personal computer, tablet, laptop) \$200
- Printer (with or without a scanner) \$ 40
- Mobile phone \$150
- Internet Connection \$400
- Mobile phone services \$400

12. The Mayor is currently entitled to be provided with a:

- Mobile phone, including all monthly internet and call charges
- Device (equivalent to a personal computer, tablet, laptop)
- Home telephone line, including all associated toll charges.

Travel entitlements and allowances

13. All approvals for travel must consider the impact on Climate Change, including whether there are any mitigations possible to reduce the impact such as the use of remote conferencing technology or a reduction in the number of Elected Member participants.

Vehicle

14. Vehicles are not provided for Elected Members' private use.

Vehicle mileage

15. An Elected Member may be eligible for the vehicle mileage allowance if they are travelling:

- In their own vehicle;
- To attend local authority business; and
- By the most direct route reasonable in the circumstances.

16. Any mileage allowance claimed should meet the reasonable additional costs the Elected Member incurs by using their own vehicle for travel required on Council business. This includes travel from home to the place of work or other venues required for Council business.

17. The current vehicle mileage allowance rate is 95 cents per kilometre for the first 14,000 kilometres in the financial year. All distance travelled over that amount is subject to a variable rate as follows:

Vehicle type	travel over 14,000km
Petrol or Diesel vehicles	\$0.34 per km
Petrol Hybrid vehicles	\$0.20 per km
Electric vehicles	\$0.19 per km

Travel time allowance

18. When travel exceeds one hour on a single day, all Elected Members (excluding the Mayor) may be entitled to claim \$37.50 per hour of travel time.
19. This entitlement only applies if the Elected Member is travelling:
- To attend Council business
 - By the quickest form of transport reasonable in the circumstances
 - If the travel is undertaken on a single day, and
 - If the travel is entirely within the Christchurch City Council area.
20. The entitlement does not include the first hour of travel undertaken within the Christchurch City Council area, and only applies to time exceeding that threshold.

Car parking

21. The Mayor, Deputy Mayor, and Councillors are each provided with a carpark for use at Te Hononga Civic Offices when on local authority business.
22. If the Mayor, Deputy Mayor, or Councillors elect not to take up a carpark, there is no recompense to that individual and the Council will reallocate that space to another user.
23. Community Board Members may be entitled to payment or reimbursement for parking expenses if attending local authority business at Te Hononga Civic Offices during business hours.

Public transport, taxis and other transport

24. All Elected Members may be entitled to reimbursement of costs accrued using public transport when the travel relates to attending local authority business.
25. All Elected Members may be entitled to the reimbursement of taxi fares, or other approved commercial ride share fares, when attending council business, instead of utilising a private vehicle or public transport when:
- There are reasonable safety or security reasons, such as returning home from late Council business
 - Travelling outside the Christchurch City Council area, if a taxi or commercial ride share is the most appropriate form of transport.

Use of rental cars

26. All Elected Members may occasionally be provided with rental cars when attending council business in other centres, where this is the most cost-effective travel option.
27. Rental cars are not provided for travel to and from Christchurch.

Air travel

28. Elected Members may use domestic air services for local authority business, where travel by air is the most cost effective option.
29. Elected Members required to travel on international air services are entitled to economy class when all or part of the fares are being met by Council. Exceptions require the approval of Council where business class air travel is desirable for health or other compelling reasons. All international travel requires Council approval.

Childcare allowance

30. From the day of the official result of a general or by-election is declared, Community Board Members may be entitled to a childcare allowance of up to \$6,000 per annum, per child to contribute towards expenses incurred by the Community Board Member for childcare provided while they are engaged on local authority business.
31. A Community Board Member may be entitled to be paid a childcare allowance only if:
 - The Community Board Member is a parent or guardian of the child, or is a person who usually has responsibility for the day-to-day care of the child (other than on a temporary basis); and
 - The child is aged under 14 years of age; and
 - The childcare is provided by a person who:
32. is not a family member of the Community Board Member; and
 - does not ordinarily reside with the Community Board Member; and
 - the Community Board Member provides evidence satisfactory to the Policy Owner of the amount paid for childcare.
33. A family member of a Community Board Member is:
 - a spouse, civil union partner, or de facto partner.
 - a relative, that is, another person connected with the Community Board Member within two degrees of a relationship, whether by blood relation or by adoption.

Entertainment and hospitality

34. No hospitality or entertainment allowances are payable and expenses are not reimbursed.
35. The Mayor does not hold a purchasing card to pay any costs directly for any hospitality expenses incurred while carrying out local authority business. Costs for such expenses are provided for in operational or catering budgets.

Clubs and associations

36. No expenses will be reimbursed, or allowances paid in respect of subscriptions to clubs or associations.

Procedure for approving sensitive expenditure

37. Reimbursement of expenses may constitute sensitive expenses when it could be giving private benefit to the Elected Member additional to the benefit to the Council. Sensitive expenditure² should be approved only when:
- the person approving the expenditure is satisfied that it is for a justifiable business purpose that is consistent with the public organisation's objectives, and all of the principles (as set out by the Auditor General) have been adequately met;
 - approval is given before the expenditure is incurred, unless it is for small amounts (for example, taxi fares) and allowed in the organisation's policies;
 - the expenditure will be within budget and where delegated authority exists;
 - approval is given by a person who is senior to the person who will benefit (or might be perceived to benefit) from the sensitive expenditure. Where that is not possible, this should be recorded, and any such expenditure should be subject to some form of monitoring.

Breach of allowance and expense rules

38. An alleged breach of allowance and expense rules is to be considered under the Code of Conduct.

Policy owner

39. This policy is owned by the General Counsel / Head of Legal & Democratic Services.
40. The General Counsel / Head of Legal & Democratic Services is authorised to make such administrative updates to this policy to ensure compliance with the current Local Government Members Determination as set by the Remuneration Authority.
41. For the Mayor and Councillors, this policy is administered by the Councillor Support Officer, Team Leader Business Support/EA to the Mayor and the Executive Assistant to the Deputy Mayor.
42. For Community Boards this policy is to be administered by the Community Governance Manager for each Community Board.

² Office of the Auditor General “**Controlling sensitive expenditure: Guide for public organisation**”.
[Controlling sensitive expenditure: Guide for public organisations \(oag.parliament.nz\)](https://www.oag.parliament.nz/controlling-sensitive-expenditure-guide-for-public-organisations)

Policy review

43. This policy will be reviewed before each triannual election and the Council may direct a review of this policy at any time.

- Policy adopted by the Council on 3 July 2024

8. Procurement and Contracts Unit FY24 Q3

Reference Te Tohutoro: 24/757149

Responsible Officer(s) Te
Pou Matua: Luke Stevens, Acting Head of Procurement and Contracts

Accountable ELT Bede Carran, General Manager Finance, Risk & Performance / Chief
Member Pouwhakarae: Financial Officer

1. Purpose and Origin of the Report Te Pūtake Pūrongo

- 1.1 With regard to procurement the Council as a Local Authority has obligations pursuant to the Local Government Act 2002 (LGA) to:
 - conduct its business in an open, transparent, and democratically accountable manner" (LGA: s14(1)(a)(i));
 - give effect to its identified priorities and desired outcomes in an efficient and effective manner" (LGA: s14(1)(a)(ii));
 - undertake any commercial transactions in accordance with sound business practices" (LGA: s14(1)(f)); and
 - ensure prudent stewardship and the efficient and effective use of its resources (LGA: s14(1)(g)).
- 1.1.2 Controller and Auditor-General's Procurement Guidance for Public Entities (June 2008) (part 2, paragraph 2.3) (OAG Guidelines):
 - Value for money: Public entities should use resources effectively, economically, and without waste, with due regard for the total costs and benefits of an arrangement, and its contribution to the outcomes the entity is trying to achieve.
 - Fairness: Public entities have a general public law obligation to act fairly and reasonably. Public entities must be, and must be seen to be, impartial in their decision-making.
- 1.1.3 The Principles of the Government Procurement Rules – 4th Edition 2019 apply to all government agencies and provide government's overarching values. The LGA applies as a direct obligation, on Council. OAG Guidelines apply as best practice i.e. we must have a sound basis for not following them.
- 1.1.4 Our procurement framework and rules, formally adopted by Council incorporate the LGA obligations along with best practice public sector procurement. Following our rules and framework ensures that we fulfil our LGA obligations and best practice is followed.
- 1.2 The Principles are outlined as follows (these are incorporated into our rules):
 - 1.2.1 Plan and manage for great results
 - 1.2.2 Be fair to all suppliers
 - 1.2.3 Get the right supplier
 - 1.2.4 Get the best deal for everyone
 - 1.2.5 Play by the rules
- 1.3 Council's 2018 Procurement Policy also contains the following additional and relevant strategic procurement principles:

- 1.3.1 Open and effective competition
- 1.3.2 Ethical behaviour and fair dealing
- 1.4 The Procurement and Contracts Unit has levels of service relating to managing risk associated with our obligations regarding procurement practice. This Quarterly Audit and Risk Management Committee Report describes how these levels of service are being met to give the Audit and Risk Committee an understanding of the Council's exposure to procurement related risk. The report also provides an understanding of the scale of activity.

2. Officer Recommendations Ngā Tūtohu

That the Audit and Risk Management Committee:

- 1. Receives the information in the Procurement and Contracts Unit FY24 Q3 Report.

3. Long Term Plan Activity Reports

- 3.1 For a summary of the Procurement and Contract Unit Long Term Plan Activity reporting, refer to [Attachment A](#).
- 3.2 The Procurement and Contracts Unit has led and completed 21 sourcing projects and 61 contract management activities in FY24 Q3. 56 sourcing projects and 193 contract management activities in FY24.
- 3.3 **LTP/AP22: 13.1.21.1** Procurement and Contract Management is managed as a shared service delivery - Performance.
Return on Investment (ROI) = total Cost Reduction/Avoidance
 - 3.3.1 9 financial benefits were captured from the procurement activities that have a financial impact in FY24 Q3. Procurement activities that have a financial impact include sourcing projects, renewals, price adjustments and variations with a financial impact.
 - 3.3.2 Below is a summary of the captured financial benefits for FY24.

Capex Cost Avoidance \$30.23K 3.82% vs (10%) % vs Target	Opex Cost Avoidance \$1.53M 8.72% vs (5%) % vs Target
Capex Cost Reduction \$9.46M 23.52% vs (5%) % vs Target	Opex Cost Reduction \$21.53K 35.88% vs (2%) % vs Target

- 3.3.3 Project actual savings are an average of all projects completed in FY24 to date and are calculated as per the below:
 - A cost reduction is when the awarded amount is lower than the pre-tender estimate.

- A cost avoidance is when the awarded amount is larger than the estimated amount, but lower than the tendered amount.

3.4 **LTP/AP22: 13.1.21.2** Procurement and Contract Management is managed as a shared service delivery

Non-financial return through procurement activity - 85% of sourcing activity and contract management activity to achieve Non-Financial outcomes annually.

Sustainable return through procurement activity - 85% of sourcing activity and contract management activity to achieve sustainable outcomes annually.

3.4.1 91 non-financial benefits reported through 89 procurement activities completed in FY24 Q3 for a percentage return of 111%. Multiple non-financial benefits such as Process Improvement initiatives, Risk Mitigation, KPI Improvement, amongst others may be captured in one procurement activity.

3.4.2 53 sustainable benefits reported through 57 procurement activities completed by the end of FY24 Q3 for a percentage return of 93% This includes only Social, Environmental and Economic benefits reported through a Procurement activity.

3.4.3 There has been an improvement in reporting on benefits since the last quarter.

3.4.4 See below a summary of the Non-Financial and Sustainable return through Procurement for FY24.

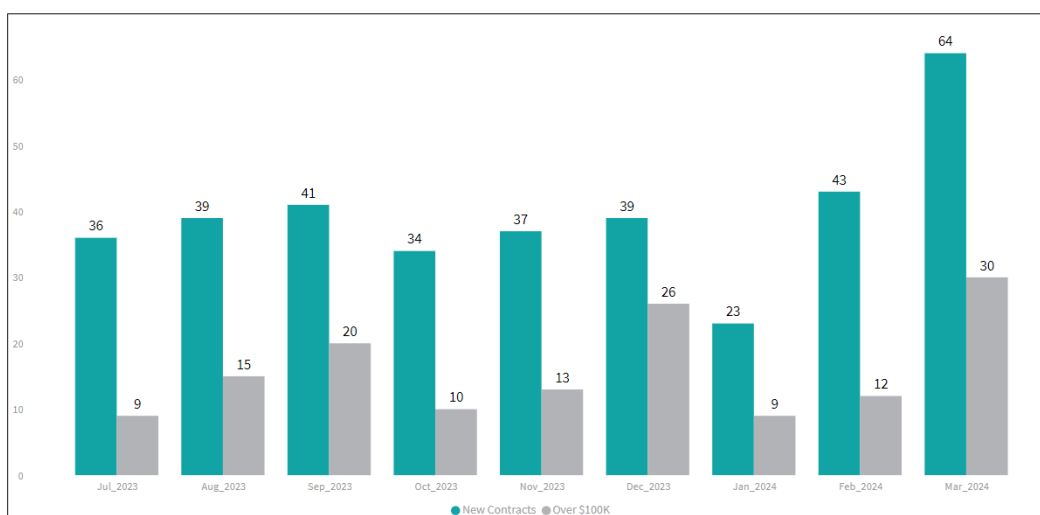
Non Price Benefits for Reporting Period	
Relevant Contract Management Activity	193
Sourcing Activity	56
Total Relevant Procurement Activity	249
# Non Price Benefits	271
% of Target	109%
# Activities That Attract A Sustainable Benefit	197
Sustainable Benefits	146
% of Target	74%

3.5 **LTP/AP22: 13.1.22.1** Procurement and Contract Management is managed as a shared service delivery.

95% of all procurement activity more than \$100k (Excl. GST) put to market through RFP/T.

3.5.1 100% of all the procurement activity over \$100k in FY24 followed the Council Procurement Framework and was put to market through a Request for Proposal (RFP) or a Request for Tender (RFT). There were 108 contracts awarded with an expected value of over \$100k in FY24 Q3.

The table below shows a summary of new contracts created in FY24.



3.6 **LTP/AP22: 13.1.22.3** Procurement and Contract Management is managed as a shared service delivery - Conformance.

100% of Procurement & Contract recommended Departures have valid procurement plans/strategies and risk assessment.

3.6.1 There were 25 departures submitted and 17 departures approved in FY 2024 Q3. 100% of all Departures approved had a valid procurement plan and a risk assessment. There is 100% compliance on this activity.

3.6.2 The rationale for not going to market is justified based on the Office of the Auditor General Procurement Guidance for Public Entities.

4. Other Council Procurement Information

4.1 Compliance reporting

4.1.1 For an overview of compliance spend reporting, please see table below.

Period	Total Spend	Off contract	% off contract	PO after invoice	% PO after invoice
Q3 2024	\$186.73M	\$18.28M	9.79%	\$6.47M	3.48%
Q2 2024	\$251.73M	\$30.38M	12.07%	\$11.95M	4.75%
Difference	Decrease 2.28%			Decrease 1.27%	
Q3 2023	\$246.13M	\$32.64M	13.26%	\$32.28M	13.12%
Difference	Decrease 3.47%			Decrease 9.64%	

4.2 Off-Contract Spend

4.2.1 There has been a decrease of 3.47% in off-Contract spend compared to Q3 FY23. The average off contract spend for FY24 Q3 represents 9.79% of total spend. The average has decreased by 2.28% since the last reporting period. We expect to see a continued reduction in off-contract spend, as the Procurement and Contract Unit together with Finance are currently carrying out multiple in-person trainings across all Council Units.

4.3 Purchase Orders raised after Invoice

- 4.3.1 The average on purchase orders raised after invoice has decreased by 1.27% compared to the last reporting period. An average of 3.48% of Purchase Orders created have been created after receiving the invoice in FY24 Q3.
- 4.3.2 We expect to drive this number close to zero through training and the SAP Improvement Programme. Invoices without a Purchase Order number will not be able to be paid under the new Accounts Payable process which went live in December 2023, unless the purchase is related to an emergency procurement.

4.4 Best practice Procurement at Council

4.4.1 Risks

- Commercial information in SAP is impacted by the changes made as part of the SAP improvement programme, including but not limited to:
 - key contact details are moved to a location that can not be used for SAP standard reporting until the SAP upgrade, due in July/August. NB. We have the following short term mitigation: use of alternate fields in SAP for key contact information.
 - the removal of custom fields to improve SAP upgrade times means we have lost key data to manage our contracts.
 - procurement and financial data has not been updated on our asset maintenance contracts as it is part of the asset improvement project, now delayed.
- These risks impact on our ability to provide accurate reporting for meaningful decisions and therefore poses and increased risk to Council.


4.4.2 Mitigation

- The Procurement & Contracts Unit is work with Digital to address this issue to work to ensure that commercial information in our systems is conducive to Procurement & Contracts meeting their levels of service and by extension mitigating the risk to Council.

4.4.3 Opportunities

- This quarter the Procurement & Contracts Unit have worked with the Finance Unit to initiate a collaborative Community of Excellence for Procurement and Finance.
- The community will be trained and supported by the Procurement and contracts and Finance Units on best commercial practice at Council.

Attachments Ngā Tāpirihanga

No.	Title	Reference	Page
A 	Procurement and Contracts LTP Activity Report	24/823877	47

In addition to the attached documents, the following background information is available:

Document Name – Location / File Link
Not applicable

Signatories Ngā Kaiwaitohu

Authors	Elizabeth Espin - Team Leader Procurement Special Projects Luke Stevens - Head of Procurement & Contracts Chris Banks - Senior Procurement Reporting Analyst
Approved By	Luke Stevens - Head of Procurement & Contracts Bede Carran - General Manager Finance, Risk & Performance / Chief Financial Officer

Item 8

Procurement & Contracts LTP Activity Report

2024 Financial Year is the Reporting Period Selected

Financial Year

2024

Month Name

July- March

of Active
Suppliers

2499

Total Value
Spent

\$716.70M

Christchurch
City Council

13.1.21.1

Sustainable Savings - Return on
Investment = Total Cost
Reduction/Avoidance



Addressable spend \$16.07M

Sourcing projects completed 56

Contract activities completed 193

Total benefits captured 271

Projects with financial benefit 36

13.1.21.2

Sustainable return through procurement
activity - 90% of sourcing activity and
contract management activity to achieve
sustainable outcomes annually.



activities that attract a
sustainable benefit 197

**Sustainable
Benefits** 146 **74% vs (90%)**
Sustainable Benefits % vs Target

13.1.22.3



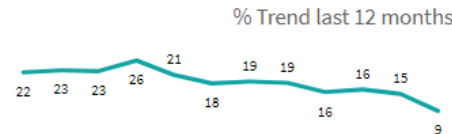
100% of all Procurement and Contract
recommended Departures have valid
procurement plans/strategies and risk
assessment.

**Departures
Recommended** 77 **100% vs (100%)**
Procurement Plan % vs Target

100% vs (100%)
Risk Assessment % vs Target

Purchase Orders After Invoice % Value
4.92% \$35.23M

% of purchase orders raised within the
reporting period, that were after the invoice
date.



Capex Cost
Avoidance

\$30.23K

3.82% vs (10%)

% vs Target

Opex Cost
Avoidance

\$1.53M

8.72% vs (5%)

% vs Target

Capex Cost
Reduction

\$9.46M

23.52% vs (5%)

% vs Target

Opex Cost
Reduction

\$21.53K

35.88% vs (2%)

% vs Target

13.1.22.1



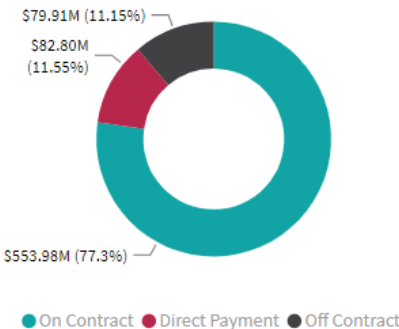
95% of all Procurement activity more
then \$100k) Excl. GST) put to market
through RFP/T.

100% vs (100%)

Procurement Contracts % vs Target

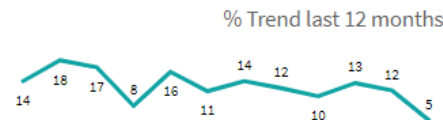
**New
Contracts
over \$100k** 120 **# of New
Contracts** 356

Payment Type Breakdown



Off Contract Spend % Value
11.15% \$79.91M

% of purchase orders invoiced within the
reporting period, that were not assigned to a
contract, and was not a direct payment



9. Resolution to Exclude the Public

Section 48, Local Government Official Information and Meetings Act 1987.

I move that the public be excluded from the following parts of the proceedings of this meeting, namely items listed overleaf.

Reason for passing this resolution: good reason to withhold exists under section 7.

Specific grounds under section 48(1) for the passing of this resolution: Section 48(1)(a)

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.”

This resolution is made in reliance on Section 48(1)(a) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by Section 6 or Section 7 of that Act which would be prejudiced by the holding of the whole or relevant part of the proceedings of the meeting in public are as follows:

ITEM NO.	GENERAL SUBJECT OF EACH MATTER TO BE CONSIDERED	SECTION	SUBCLAUSE AND REASON UNDER THE ACT	PLAIN ENGLISH REASON	WHEN REPORTS CAN BE REVIEWED FOR POTENTIAL RELEASE
10.	PUBLIC EXCLUDED AUDIT AND RISK MANAGEMENT COMMITTEE MINUTES - 5 APRIL 2024			REFER TO THE PREVIOUS PUBLIC EXCLUDED REASON IN THE AGENDAS FOR THESE MEETINGS.	
11.	CONSIDERATION OF THE COUNCIL'S LONG-TERM PLAN LTP 2024-34	S7(2)(H)	COMMERCIAL ACTIVITIES	CONTAINS COMMERCIALY SENSITIVE INFORMATION.	25 JUNE 2024 FINALISATION AND RELEASE OF THE COUNCILS LONG TERM PLAN 2024-34
12.	TE KAHA CANTERBURY MULTI-USE ARENA – RISK MANAGEMENT UPDATE JUNE 2024	S7(2)(H)	COMMERCIAL ACTIVITIES	TO AVOID RISK TO COMMERCIAL ACTIVITIES.	30 APRIL 2026 THE COMPLETION OF THE TE KAHA PROJECT.
13.	AUDIT PLAN AND INTERIM AUDIT REPORT	S7(2)(C)(I)	PROTECTION OF SOURCE OF INFORMATION	INFORMATION ON CCC SYSTEMS ARE DISCLOSED IN THE AUDIT NZ REPORT.	20 JUNE 2025 ARMC TO SHARE FY24 REPORT TO GOVERNORS
14.	RISK AND ASSURANCE QUARTERLY UPDATE	S7(2)(E)	PREVENTION OF MATERIAL LOSS	REPORT DISCUSSES TOPICS ON FINACIAL, HR AND FRAUD CONTROLS.	5 JUNE 2025 NOT TO BE RELEASED WITHOUT HEAD OF RISK AND ASSURANCE APPROVAL.

15.	CYBER SECURITY REPORT	S7(2)(C)(I)	PROTECTION OF SOURCE OF INFORMATION	DISCLOSURE OF OUR APPROACH TO CYBER SECURITY WILL INCREASE THE RISK OF COUNCIL BEING A TARGET, RESULTING IN POTENTIAL SERVICE DISRUPTIONS AND / OR INFORMATION BREACHES THAT WILL NOT BE IN THE PUBLIC INTEREST	1 JUNE 2025 THIS REPORT MAY ONLY BE RELEASED IF THE CHIEF EXECUTIVE OFFICER HAS DETERMINED THAT THERE ARE NO LONGER ANY REASONS UNDER THE LOCAL GOVERNMENT OFFICIAL INFORMATION AND MEETING ACT TO WITHHOLD THE INFORMATION.
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