



PALMERSTON NORTH CITY COUNCIL

AGENDA

FINANCE & AUDIT COMMITTEE

9AM, WEDNESDAY 16 DECEMBER 2020
COUNCIL CHAMBER, FIRST FLOOR, CIVIC ADMINISTRATION BUILDING
32 THE SQUARE, PALMERSTON NORTH



MEMBERSHIP

Susan Baty (Chairperson)

Karen Naylor (Deputy Chairperson)

Grant Smith (The Mayor)

Stephen Armstrong

Leonie Hapeta

Vaughan Dennison

Lorna Johnson

Renee Dingwall

Bruno Petrenas

Lew Findlay QSM

Aleisha Rutherford

Patrick Handcock ONZM

Agenda items, if not attached, can be viewed at:

pncc.govt.nz | Civic Administration Building, 32 The Square
City Library | Ashhurst Community Library | Linton Library

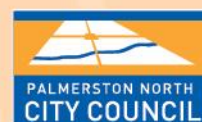
Heather Shotter

Chief Executive, Palmerston North City Council

Palmerston North City Council

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Private Bag 11034, 32 The Square, Palmerston North



FINANCE & AUDIT COMMITTEE MEETING

16 December 2020

ORDER OF BUSINESS

NOTE: The Finance & Audit Committee meeting coincides with the ordinary meeting of the Play, Recreation & Sport Committee. The Committees will conduct business in the following order:

- Finance & Audit Committee
- Play, Recreation & Sport

1. Apologies

2. Notification of Additional Items

Pursuant to Sections 46A(7) and 46A(7A) of the Local Government Official Information and Meetings Act 1987, to receive the Chairperson's explanation that specified item(s), which do not appear on the Agenda of this meeting and/or the meeting to be held with the public excluded, will be discussed.

Any additions in accordance with Section 46A(7) must be approved by resolution with an explanation as to why they cannot be delayed until a future meeting.

Any additions in accordance with Section 46A(7A) may be received or referred to a subsequent meeting for further discussion. No resolution, decision or recommendation can be made in respect of a minor item.

3. Declarations of Interest (if any)

Members are reminded of their duty to give a general notice of any interest of items to be considered on this agenda and the need to declare these interests.

4. Public Comment

To receive comments from members of the public on matters specified on this Agenda or, if time permits, on other Committee matters.

(NOTE: If the Committee wishes to consider or discuss any issue raised that is not specified on the Agenda, other than to receive the comment made or refer it to the Chief Executive, then a resolution will need to be made in accordance with clause 2 above.)

5. Confirmation of Minutes

Page 7

“That the minutes of the Finance & Audit Committee meeting of 18 November 2020 Part I Public be confirmed as a true and correct record.”

6. Palmerston North Airport Ltd - Statement of Expectations

Page 11

Memorandum, presented by Steve Paterson, Strategy Manager - Finance.

7. 2021/22 Business Assurance Plan

Page 21

Memorandum, presented by Masooma Akhter, Business Assurance Manager.

8. Business Assurance Accountability Report 2020

Page 33

Memorandum, presented by Masooma Akhter, Business Assurance Manager.

9. Committee Work Schedule

Page 43

10. Exclusion of Public

To be moved:

“That the public be excluded from the following parts of the proceedings of this meeting listed in the table below.

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	Ground(s) under Section 48(1) for passing this resolution
11.	Minutes of the Finance & Audit Committee meeting - Part II Confidential - 18 November 2020	For the reasons setout in the Finance & Audit Committee minutes of 18 November 2020, held in public present.	
12.	Tender Award - Contract 3791 - Junction and Road Safety Improvement	Third Party Commercial	s7(2)(b)(ii)

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 the relevant part of the proceedings of the meeting in public as stated in the above table.

Also that the persons listed below be permitted to remain after the public has been excluded for the reasons stated.

[Add Third Parties], because of their knowledge and ability to assist the meeting in speaking to their report/s [or other matters as specified] and answering questions, noting that such person/s will be present at the meeting only for the items that relate to their respective report/s [or matters as specified].

PALMERSTON NORTH CITY COUNCIL

Minutes of the Finance & Audit Committee Meeting Part I Public, held in the Council Chamber, First Floor, Civic Administration Building, 32 The Square, Palmerston North on 18 November 2020, commencing at 9.01am

Members Present:	Councillors Susan Baty (in the Chair), Vaughan Dennison, Renee Dingwall, Lew Findlay QSM, Patrick Handcock ONZM, Leonie Hapeta, Lorna Johnson, Karen Naylor, Bruno Petrenas, Aleisha Rutherford and Mr Stephen Armstrong.
Non Members:	Councillors Brent Barrett, Rachel Bowen, Zulfiqar Butt and Billy Meehan.
Apologies:	The Mayor (Grant Smith) (absent on Council business) and Councillor Billy Meehan (early departure on Council business).

Councillor Billy Meehan left the meeting at 9.40am during consideration of clause 57. He entered the meeting again at 10.48am during consideration of clause 59. He was not present for clauses 57 and 58.

55-20 Apologies

Moved Susan Baty, seconded Karen Naylor.

The COMMITTEE RESOLVED

1. That the Committee receive the apologies.

Clause 55-20 above was carried 15 votes to 0, the voting being as follows:

For:

Councillors Susan Baty, Brent Barrett, Rachel Bowen, Zulfiqar Butt, Vaughan Dennison, Renee Dingwall, Lew Findlay QSM, Patrick Handcock ONZM, Leonie Hapeta, Lorna Johnson, Billy Meehan, Karen Naylor, Bruno Petrenas, Aleisha Rutherford and Mr Stephen Armstrong.

56-20 Confirmation of Minutes

Moved Susan Baty, seconded Rachel Bowen.

The COMMITTEE RESOLVED

1. That the minutes of the Finance & Audit Committee meeting of 21 October 2020 Part I Public be confirmed as a true and correct record.

Clause 56-20 above was carried 15 votes to 0, the voting being as follows:

For:

Councillors Susan Baty, Brent Barrett, Rachel Bowen, Zulfiqar Butt, Vaughan Dennison, Renee Dingwall, Lew Findlay QSM, Patrick Handcock ONZM, Leonie Hapeta, Lorna Johnson, Billy Meehan, Karen Naylor, Bruno Petrenas, Aleisha Rutherford and Mr Stephen Armstrong.

57-20

COVID-19 Response Expenditure Review & Lessons Learnt

Memorandum, presented by Jason McDowell, Head of Risk & Resilience.

Councillor Billy Meehan left the meeting at 9.40am.

Note:

Councillor Susan Baty stood down as Chair and left the meeting at 9.32am; Councillor Karen Naylor took over as Chair until Councillor Baty returned to the meeting at 9.39am.

Moved Patrick Handcock ONZM, seconded Karen Naylor.

The **COMMITTEE RESOLVED**

1. That the memorandum titled 'COVID-19 Response Expenditure Review & Lessons Learnt' presented to the Finance & Audit Committee on 18 November 2020, be received for information.
2. That the Finance & Audit Committee receive quarterly updates on Business Continuity preparedness.

Clause 57-20 above was carried 14 votes to 0, the voting being as follows:

For:

Councillors Susan Baty, Brent Barrett, Rachel Bowen, Zulfiqar Butt, Vaughan Dennison, Renee Dingwall, Lew Findlay QSM, Patrick Handcock ONZM, Leonie Hapeta, Lorna Johnson, Karen Naylor, Bruno Petrenas, Aleisha Rutherford and Mr Stephen Armstrong.

58-20

Colquhoun Park - Proposal to Grant a Lease on Reserve Land to The Scout Association of New Zealand

Report, presented by Bryce Hosking, Manager - Property; Kathy Dever-Tod, Manager - Parks and Reserves.

Moved Lorna Johnson, seconded Brent Barrett.

The **COMMITTEE RECOMMENDS**

1. That Council notes the public notification process required under Sections 54, 119 and 120 of the Reserves Act 1977 has been completed with Council advertising its intention to lease reserve land at Colquhoun Park, 123 John F Kennedy Drive to The Scout Association of New Zealand.
2. That Council approve the Deed of Lease as attached in Appendix 1 of the report titled 'Colquhoun Park - Proposal to Grant a Lease on Reserve Land to The Scout Association of New Zealand' presented to the Finance & Audit Committee on 18 November 2020.
3. That Council, being satisfied that the functions and purposes of the Reserves Act have been considered, that the statutory processes have been met, and being satisfied that the decision is a reasonable one, exercise the delegated authority approved by the Minister of Conservation to grant consent for the lease at Colquhoun Park, 123 John F Kennedy

Drive to The Scout Association of New Zealand.

Clause 58-20 above was carried 13 votes to 0, with 1 abstention, the voting being as follows:

For:

Councillors Susan Baty, Brent Barrett, Rachel Bowen, Zulfiqar Butt, Vaughan Dennison, Renee Dingwall, Lew Findlay QSM, Patrick Handcock ONZM, Lorna Johnson, Karen Naylor, Bruno Petrenas, Aleisha Rutherford and Mr Stephen Armstrong.

Abstained:

Councillor Leonie Hapeta.

The meeting adjourned at 10.30am

The meeting resumed at 10.47am

59-20 Health, Safety and Wellbeing Report July - September 2020

Memorandum, presented by Alan Downes, Health, Safety & Wellbeing Manager and Wayne Wilson, Human Resources Manager.

Councillor Billy Meehan returned to the meeting at 10.48am.

Moved Susan Baty, seconded Karen Naylor.

The COMMITTEE RESOLVED

1. That the memorandum titled 'Health, Safety and Wellbeing Report July - September 2020', presented to the Finance & Audit Committee on 18 November 2020, be received for information.

Clause 59-20 above was carried 15 votes to 0, the voting being as follows:

For:

Councillors Susan Baty, Brent Barrett, Rachel Bowen, Zulfiqar Butt, Vaughan Dennison, Renee Dingwall, Lew Findlay QSM, Patrick Handcock ONZM, Leonie Hapeta, Lorna Johnson, Billy Meehan, Karen Naylor, Bruno Petrenas, Aleisha Rutherford and Mr Stephen Armstrong.

60-20 Committee Work Schedule

Moved Susan Baty, seconded Patrick Handcock ONZM.

The COMMITTEE RESOLVED

1. That the Finance & Audit Committee receive its Work Schedule dated November 2020.

Clause 60-20 above was carried 15 votes to 0, the voting being as follows:

For:

Councillors Susan Baty, Brent Barrett, Rachel Bowen, Zulfiqar Butt, Vaughan Dennison, Renee Dingwall, Lew Findlay QSM, Patrick Handcock ONZM, Leonie Hapeta, Lorna Johnson, Billy Meehan, Karen Naylor, Bruno Petrenas, Aleisha Rutherford and Mr Stephen Armstrong.

EXCLUSION OF PUBLIC

61-20 Recommendation to Exclude Public

Moved Vaughan Dennison, seconded Lew Findlay QSM.

The COMMITTEE RESOLVED

“That the public be excluded from the following parts of the proceedings of this meeting listed in the table below.

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	Ground(s) under Section 48(1) for passing this resolution
11.	Minutes of the Finance & Audit Committee meeting - Part II Confidential - 21 October 2020	For the reasons setout in the Finance & Audit Committee minutes of 21 October 2020, held in public present.	
12.	Approval of Award of Contract 3923 for Professional Service (Design) for City Centre Streetscape Upgrade	Commercial Activities	s7(2)(h)

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 the relevant part of the proceedings of the meeting in public as stated in the above table.

Clause 61-20 above was carried 15 votes to 0, the voting being as follows:

For:

Councillors Susan Baty, Brent Barrett, Rachel Bowen, Zulfiqar Butt, Vaughan Dennison, Renee Dingwall, Lew Findlay QSM, Patrick Handcock ONZM, Leonie Hapeta, Lorna Johnson, Billy Meehan, Karen Naylor, Bruno Petrenas, Aleisha Rutherford and Mr Stephen Armstrong.

The public part of the meeting finished at 11.40am

Confirmed 16 December 2020

Chairperson

MEMORANDUM

TO: Finance & Audit Committee

MEETING DATE: 16 December 2020

TITLE: Palmerston North Airport Ltd - Statement of Expectations

PRESENTED BY: Steve Paterson, Strategy Manager - Finance

APPROVED BY: Stuart McKinnon, Chief Financial Officer

RECOMMENDATION(S) TO COUNCIL

1. That the memorandum titled 'Palmerston North Airport Ltd – Statement of Expectations' presented to the Finance & Audit Committee on 16 December 2020, be received.
2. That the Statement of Expectations for Palmerston North Airport Ltd 2021-23 be adopted.

1. ISSUE

Statements of Expectations (SOE) have become an established part of the accountability regime for council-controlled organisations (CCOs). It is proposed that a SOE be prepared for Palmerston North Airport Ltd (PNAL).

2. BACKGROUND

The Local Government Act 2002 (LGA) s.64B was amended in October 2019 to provide that as part of the accountability regime for CCOs:

- 1) *The shareholders in a council-controlled organisation may prepare a statement of expectations that—*
 - (a) *specifies how the organisation is to conduct its relationships with—*
 - (i) *shareholding local authorities; and*
 - (ii) *the communities of those local authorities, including any specified stakeholders within those communities; and*
 - (iii) *iwi, hapū, and other Māori organisations; and*
 - (b) *requires the organisation to act consistently with—*

ITEM 6

- (i) *the statutory obligations of the shareholding local authorities; and*
- (ii) *the shareholders' obligations pursuant to agreements with third parties (including with iwi, hapū, or other Māori organisations).*
- (2) *A statement of expectations may include other shareholder expectations, such as expectations in relation to community engagement and collaboration with shareholders and others in the delivery of services.*
- (3) *A statement of expectations must be published on an Internet site maintained by or on behalf of each local authority that is a shareholder of the organisation.*

The Council has in place SOEs for its other CCOs and it is proposed one be developed for PNAL.

The accountability cycle requires PNAL to present its draft Statement of Intent (SOI) for the 2021-23 period to the Council on or before 1 March 2021. If a SOE is to be produced it is necessary for this to be sent to PNAL before Christmas this year, otherwise it plays no meaningful part in the cycle.

The Council's primary rationale for its equity shareholding in PNAL is to ensure the City has an appropriate air gateway for passengers and freight. PNAL has been on a strong growth path but this has been tempered over recent months through the impact of the world-wide Covid-19 pandemic that has had significant impacts on airline industry.

A draft of a Statement of Expectations has been prepared and is attached for consideration.

3. NEXT STEPS


Once it has been adopted by the Council the SOE will be sent to PNAL and will be published on the Council's website. The SOI is due to be provided to Council on or before 1 March 2021.

4. COMPLIANCE AND ADMINISTRATION

Does the Committee have delegated authority to decide?	No
Are the decisions significant?	No
If they are significant do they affect land or a body of water?	No
Can this decision only be made through a 10 Year Plan?	No
Does this decision require consultation through the Special Consultative procedure?	No
Is there funding in the current Annual Plan for these actions?	Yes
Are the recommendations inconsistent with any of Council's policies or plans?	No

The recommendations contribute to Goal 1: An Innovative and Growing City	
The recommendations contribute to the outcomes of the City Development Strategy	
The recommendations contribute to the achievement of action/actions in the Strategic Transport Plan	
The action is: Work with the airport company to ensure the airport's strategic intent aligns with the City's aspirations	
Contribution to strategic direction and to social, economic, environmental and cultural well-being	The airport is a key strategic gateway to the City

ATTACHMENTS

1. PNAL - Draft Statement of Expectations for 2021-23 [↓](#) 

ITEM 6

20 December 2020

Murray Georgel
Chair
Palmerston North Airport Limited
PO Box 4384
Palmerston North 4442

Dear Murray

Statement of Expectations for 2021-23

Council has decided to prepare a Statement of Expectations as a new part of the governance process in accordance with the new provisions of section 64B of the Local Government Act 2002.

Attached is a Statement of Expectations adopted by the Council that sets out Palmerston North City Council's (Council) expectations of Palmerston North Airport Limited (PNAL) for consideration in PNAL's business planning and the development for the Statement of Intent (SOI) for the period commencing 1 July 2021.

The Council recognises PNAL as not only a council-controlled trading organisation but also an important strategic partner in achieving the City's desired outcomes for the City and wider region.

If you have any queries or comments please direct them through Council's contact person, Steve Paterson, Strategy Manager – Finance (steve.paterson@pncc.govt.nz 0274 424 021) whose role includes facilitating timely interaction between the Council and the company on shareholder issues.

Yours sincerely

Grant Smith
MAYOR

ID: 14707875

Palmerston North City Council

Statement of Expectations for Palmerston North Airport Limited (PNAL)

The Palmerston North City Council (Council) is the sole shareholder of Palmerston North Airport Ltd (PNAL). The Council (as shareholder) has adopted the following Statement of Expectations for the period commencing 1 July 2021.

1 Matters addressed by schedule 8 part 2 Local Government Act (LGA)

Council's expectation is that the PNAL Statement of Intent (SOI) will comply with this legislation and in particular that it will:

- Clearly identify key objectives of PNAL
- Include the board's approach to governance
- Clearly outline the scope of activities to be undertaken
- Include performance targets and other measures by which the performance of PNAL may be judged in relation to its objective, and
- How PNAL intends to align with Council's key policies including its Vision, goals and key strategies and the District Plan.

2 Matters addressed by section 64B (1) LGA

Council expects PNAL to continue to engage with its shareholder in an open, collaborative and proactive manner and in doing so expects that PNAL will meet regularly with the Council as follows:

- Annually with the PNAL Board and full Council to discuss business performance, vision and direction
- PNAL Chair and CE present draft SOI annually to Council's Finance and Audit Committee
- PNAL Chair and CE to present 6 monthly performance report and audited annual report to Council's Finance and Audit Committee
- Other meetings addressing specific issues as appropriate

Council expects PNAL to maintain and implement a master plan for the airport and to engage proactively with the Council on matters that are likely to involve challenges to provisions of the City's District Plan.

Council expects PNAL to continue to proactively communicate with its communities on key issues.

The airport is a critical component of the City and regions transportation infrastructure and Council expects PNAL to play its part in the development of the multi-modal transportation hub with the proposed Kiwirail investment in the vicinity.

The airport provides a vital component of the economic infrastructure of the City and region and Council expects PNAL to proactively work with regional economic development agencies, tourism agencies and the airlines to develop sustainable passenger and freight options.

Council expects PNAL to continue to positively engage with local iwi and hapu. Council has established protocols with Rangitane.

Council requires PNAL to fulfil all its statutory duties to the Council as owner and to work collaboratively with the Council to enable Council to meet its wider statutory obligations.

3 Matters addressed by section 64B (2) LGA

Section 64B(2) allows shareholders to identify any other expectations for the Company. The following addresses those matters of particular importance to the Council for PNAL over the forthcoming year, which Council expects to see reflected in the SOL.

i. Principles and key objectives

As outlined the LGA requires PNAL to state its proposed activities and intentions for the year and the objectives these will contribute to. Council expects PNAL to continue to service the local community and visitors for connectivity and capacity to support air traffic flows into and out of the region.

ii. The airport as a commercial entity

PNAL is required to have a commitment to retaining and growing long-term shareholder value. This is partly reflected in the ongoing delivery of dividends to the shareholder. The Council recognises that significant future capital investment and the on-going impacts of Covid-19 may impact on this in any given year but continues to have an expectation that the Company will deliver a prudent annual dividend to its shareholder on a long-term on-going basis. This will be a matter for review annually.

The Council expects PNAL to maintain a healthy balance sheet, a profitable trading position and to be able to fund future renewals and growth activity without recourse to additional shareholder capital.

The Council encourages PNAL to continue to find ways of diversifying its revenue base, particularly through its property interests.

iii. Environmental impacts

The Council is committed to helping meet the national goal of achieving a 30% reduction in greenhouse gas emissions (below 2005 levels) by 2030, both as a large city organisation, and as a supporter and enabler of other businesses. PNAL's efforts to strive towards achieving carbon neutrality are recognised and encouraged.

iv. Operational capacity

The Council expects the present airport site to be adequate to meet the future operational needs of the airport related activity. It expects PNAL to operate the business within the parameters of the noise boundaries forming part of the City's District Plan recognising that this does enable 24/7 operation.

v. Consistency with the wider objectives of Council

Council expects the Board and management of PNAL to do everything possible to pursue the best interest of the company but to do so with a full understanding of the much broader strategic interests of the shareholder.

The key reason for Council's investment in PNAL is to ensure the City and region has an appropriate air gateway for passengers and freight.

The Council expects PNAL, as the operator of this key gateway, to be proactive in its thinking about how it can contribute to its ambitions for marketing the city and wider region.

Improved air service options and connectivity for passengers and freight will benefit the region, by improving economic viability for businesses in the city and wider region, increasing tourism expenditure and boosting the City's image.

As you will be aware the Council's vision is Small City Benefits, Big City Ambition. To fulfil its vision the Council has the following goals:

- Goal 1: An innovative and growing city
- Goal 2: A creative and exciting city
- Goal 3: A connected and safe community
- Goal 4: An eco-city
- Goal 5: A driven and enabling council

These goals are supported by a series of strategies with a number of plans for each. These strategies and plans are being reviewed as part of the development of the Council's 10 Year Plan 2021-31 but are unlikely to change materially.

The purpose of the Council's Strategic Transport Plan is to provide infrastructure to enable growth and a transport system that links people and opportunities, and provides amenity, safety, interconnectivity, accessibility, resilience and reliability.

The City's natural advantages include its central location in the North Island, the availability of key infrastructure (e.g. the road and rail hub and the airport's 24-hour freight operations are key factors in the growth of the City's logistics sector), the highly qualified workforce, and the relative affordability of land. These advantages form a basis for Palmerston North's case for regional, national and international investments and partnerships.

PNAL is a strategic partner for these strategies and plans.

4 Timeline for SOI

The timeline for development of the SOI for 2021-2023 involves the following steps:

By 23 December 2020	Council delivers Statement of Expectations
By 28 February 2021	PNAL delivers draft SOI to Council
March 2021 (date to be confirmed)	Council's Finance & Audit Committee considers draft SOI & makes recommendations to March meeting of Council
By 31 March 2021	Council feedback provided to PNAL
By 31 May 2021	PNAL provides final SOI to Council following consideration of Council comments
By 30 June 2021	Council's Finance & Audit Committee receives & considers final SOI and makes recommendations to June meeting of Council

22 December 2020

ID: 14707875

MEMORANDUM

TO: Finance & Audit Committee

MEETING DATE: 16 December 2020

TITLE: 2021/22 Business Assurance Plan

PRESENTED BY: Masooma Akhter, Business Assurance Manager

APPROVED BY: David Murphy, Acting General Manager - Strategy and Planning

RECOMMENDATION(S) TO COUNCIL

1. That Council approve the Business Assurance Plan for the 18 months beginning January 2021, included as Attachment One of the memorandum titled '2021/22 Business Assurance Plan' presented to the Finance & Audit Committee on 16 December 2020.
2. That each review from the 2021/22 Business Assurance Plan be included on the work schedule for the Finance & Audit Committee.

1. ISSUE

To ensure the protection of self, leadership and the organisation the International Standards for the Professional Practice of the Internal Auditing (the standards) requires that a Business Assurance Plan is developed and approved by the Finance & Audit Committee, or its equivalent. This will ensure robust outcomes can be confidently represented by management and governance.

2. BACKGROUND

In August 2019, following the establishment of the Business Assurance division, an 18-month plan was developed and approved by Council. That plan had a timeframe from July 2019 to December 2020. An update on that plan can be found in Attachment One.

In preparation for the next 18-month period, a new assurance programme has been developed and is being proposed to the Finance & Audit Committee for recommendation to Council for approval. The plan is designed to give management and governance, independent and objective assurance that there are fit for purpose processes that support the aspirations of Palmerston North City Council. In line with those aspirations and auditing standards, a systematic and disciplined approach will be taken to evaluate and improve the effectiveness of risk management and governance processes. Business Assurance work

encompasses both financial and non-financial operations. Whilst risk based, this discipline also stands to highlight opportunities for strategic enhancement.

The proposed programme includes the indicative scope, sponsor and timeframe for 12 reviews. The programme will be reviewed every 6 months to allow for agility and adaptability for changing priorities and evolving risks.

For the purposes of this Committee's work schedule, it has been indicated when each review may be reported to the Finance & Audit Committee. It should be noted that these are estimates at this stage as they are subject to changing risks, priorities or circumstances. If amendments are required, reasoning will be included in the work schedule with the proposed changes.

3. NEXT STEPS

The Business Assurance Division will carry out the reviews in the Business Assurance Plan, and report back to the Finance & Audit Committee in due course.

4. COMPLIANCE AND ADMINISTRATION

Does the Committee have delegated authority to decide?	No
Are the decisions significant?	No
If they are significant do they affect land or a body of water?	No
Can this decision only be made through a 10 Year Plan?	No
Does this decision require consultation through the Special Consultative procedure?	No
Is there funding in the current Annual Plan for these actions?	Yes
Are the recommendations inconsistent with any of Council's policies or plans?	No
The recommendations contribute to Goal 5: A Driven and Enabling Council	
The recommendations contribute to the outcomes of the Driven and Enabling Council Strategy	
The recommendations contribute to the achievement of action/actions in Not Applicable	
Contribution to strategic direction and to social, economic, environmental and cultural well-being	Business Assurance aims to help the Council succeed by building trust and confidence in the core controls relied on by management.

ATTACHMENTS

1. 2021/22 Business Assurance Plan [↓](#) 

BUSINESS ASSURANCE PLAN

18 Months beginning January 2021



Masooma Akhter
Business Assurance Manager

Business Assurance delivery plan for 2021/22

PNCC is a complex organisation with a range of accountabilities, services and functions. These are delivered through operational units, related entities, contracted service providers and key change projects. Within PNCC's operations and the wider business environment are a range of risks. These risks pose a threat to achieving objectives as set out in the Council's Long Term Plan and supporting the Annual Plan.

The Business Assurance division was established to:

- Provide independent and objective assurance and advice on PNCC's organisational governance, risk management and internal control processes.
- Help PNCC identify opportunities for improved outcomes. To assist with a better understanding and management of risk and provide confidence that key business elements relied on to manage risk are in place and working effectively.

A programme of work is developed using the process outlined on page 2, which produced a list of 12 reviews. These were each selected based on building trust and confidence in the core elements of the Council's internal control environment. They were linked to risk and cover the more fundamental business processes with the potential for improved outcomes.

The plan has been prepared to incorporate both full reviews and health checks. This enables the plan to deliver a wider range of reviews and give broader coverage. Health checks are 3-4 days of fieldwork reviews performed at a high level to determine the effectiveness of controls to provide context to management in determining whether a further deep dive is needed.

Pages 4-5, outline the suggested 18-month review programme. It is intended that this programme will be reviewed every six months to reflect changes in the Council's operating environment, risk profile and assurance needs.

While delivering on this plan, Business Assurance will balance the need to:

- Work collaboratively with management to provide advice and support.
- Provide an independent and objective assessment of the organisation's performance in maintaining an appropriate control environment.

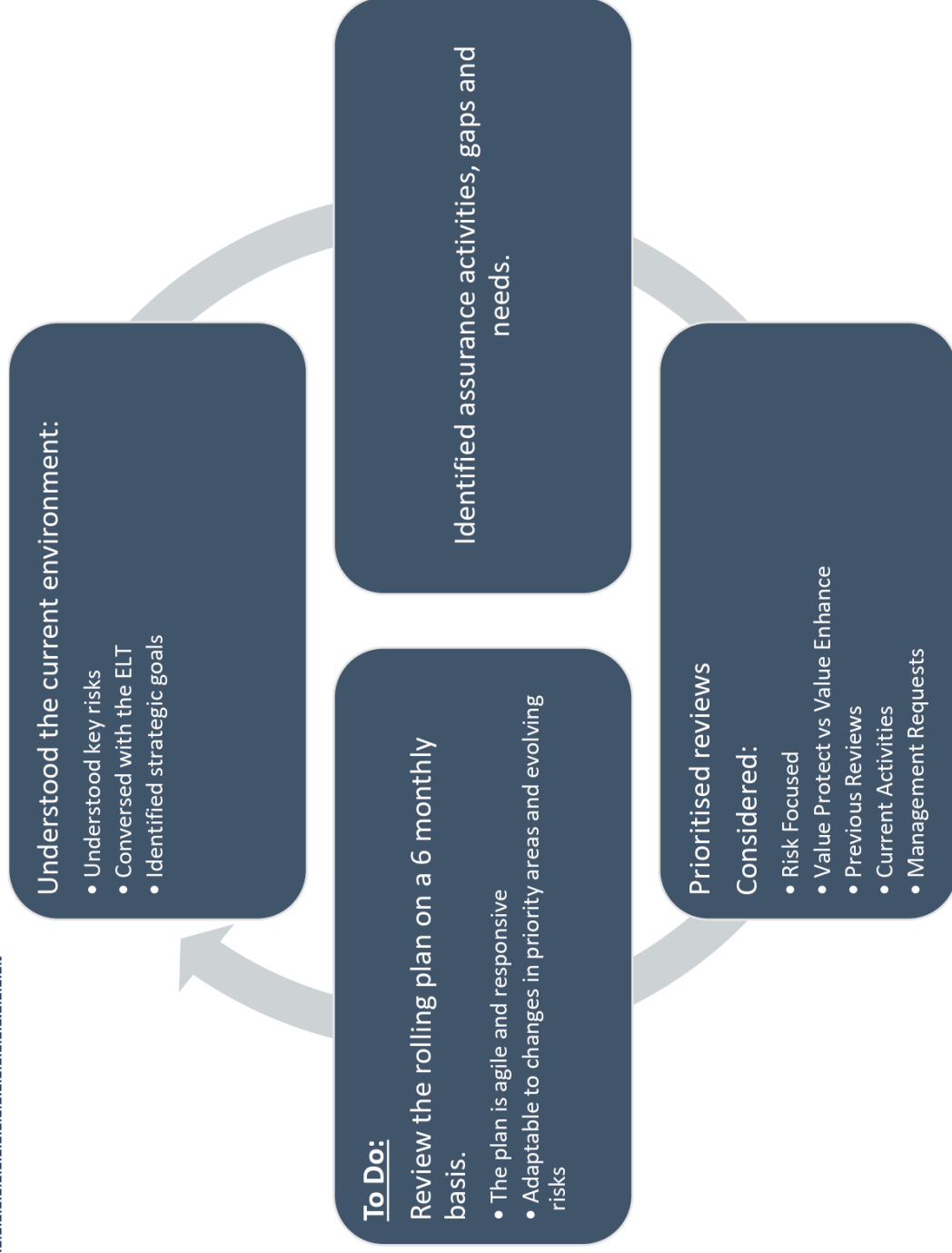
Prior to each review, detailed terms of reference will be prepared and agreed upon with the Executive Leadership Team (ELT) Sponsor. This document will describe the objective, scope, approach, team and timing associated with the activity planned.

At the completion of each review identified below, a formal written report will be reported to the Finance & Audit Committee by the Business Assurance Manager.

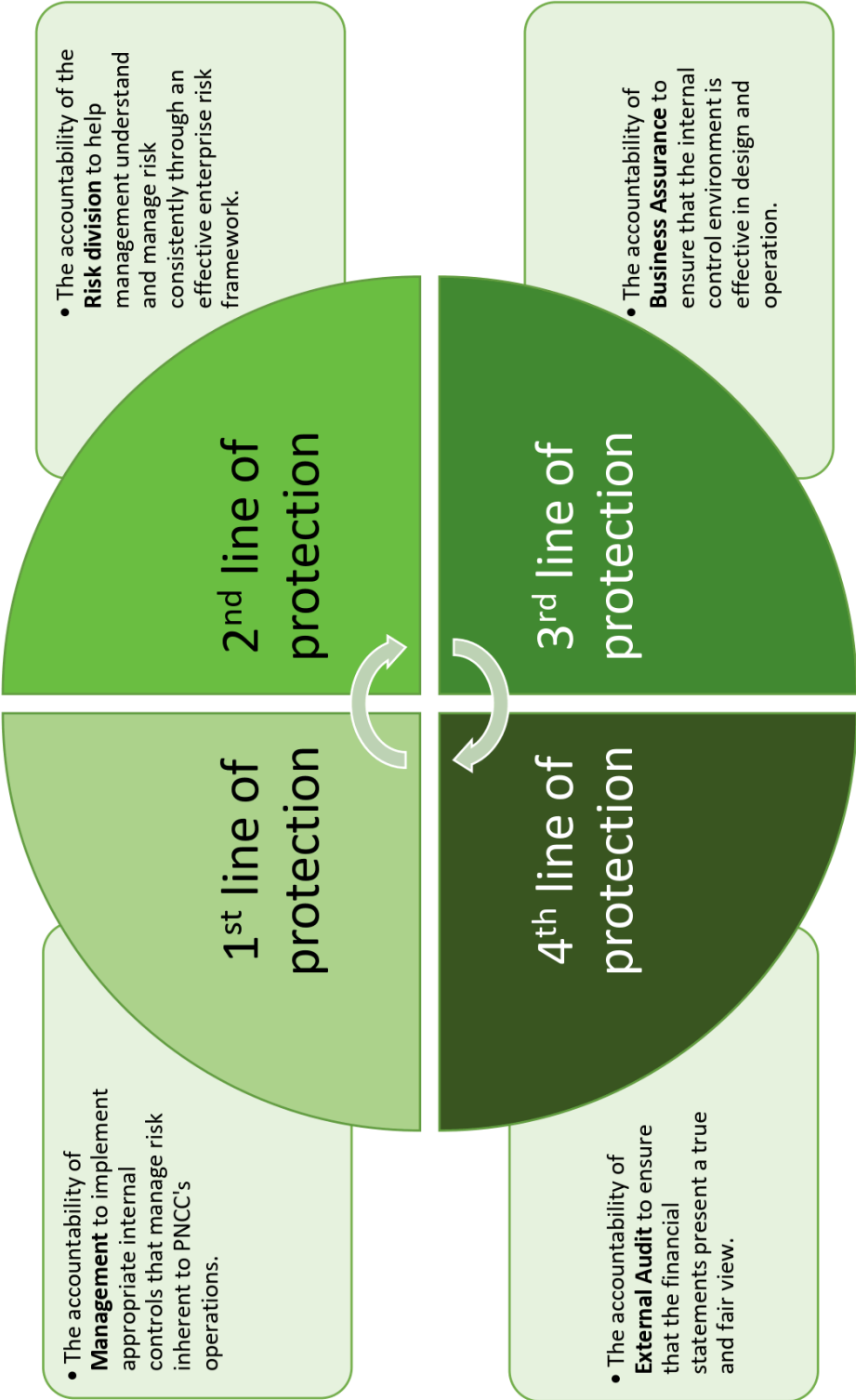
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Masooma Akhter
Business Assurance Manager

How the plan was developed:



Risk Management Accountability – Lines of Protection:



2021/22 Business Assurance Plan (Jan 2021 – June 2022)

Review & Indicative Scope	ELT Sponsor	Timeframe
Council Policy Framework Review Comment on the fitness for the purpose of the Council's policy framework: <ul style="list-style-type: none"> • Framework design – the current policy framework, including accountabilities and how the Council identifies the need for new policies. • Framework content – guidance on the content of the policy framework's policies and how this guidance is applied in practice. • Framework implementation – communication and awareness of policy requirements across the Council. 	General Manager, Strategy & Planning	Jan – March 2021 F&A C. May 2021
Review of Community Development and Events Funding Review the design and operation of processes in place for grants offered to the community through community development and events funding.	General Manager, Marketing & Communications	Jan – March 2021 F&A C. May 2021
Asset Management Planning Review In August 2019, a maturity assessment was undertaken by an independent consultant and a follow-up improvement plan update was presented to the Infrastructure Committee in September 2020 by the Asset and Planning Manager. Review progress in actioning the recommendations that were made to assist PNCC to move into an intermediate level of maturity.	Chief Infrastructure Officer	April – June 2021 F&A C. Aug 2021
Health & Safety Review Gain an understanding of current health & safety practices and review against what good health & safety looks like, above minimum legal compliance. Through the review of three key elements: leadership, risk management and worker engagement, the current maturity state will be identified and a way to move forward provided.	Chief People Officer	April – June 2021 F&A C. Aug 2021
Review of Property Asset Renewals Assess the design effectiveness of controls in place covering: the preparation of the renewals plan, renewal activity prioritisation, preparation of the renewals forecast and monitoring of budget versus actual. Suggested as there are significant renewal expenses forecast in the 10 Year Plan. It was identified in the 10 Year Plan that there is the risk that the Council's finances are overstretched.	Chief Infrastructure Officer	July-Sept 2021 F&A C. Nov 2021
Procurement Review Review of the procurement manual/policy. Design and operational effectiveness testing of controls to cover one-time vendors, purchase orders, the process for consultant (+commercial) performance management & contract negotiations.	Chief Financial Officer	July – Sept 2021 F&A C. Nov 2021

Review & Indicative Scope	ELT Sponsor	Timeframe
Financial Delegation of Authority Policy Review Assessment of the basis by which authority to act is defined, delegated and monitored. Will consider the use of data analytics to identify: approvals outside delegated authorities, relationships, the effectiveness of limits, bottlenecks and areas for improvement.	Chief Executive	Oct-Dec 2021 F&A C. Feb 2022
Review of Project Planning and Budgeting Review the design and operation of controls in place to prepare accurate project plans and project budgets. Review how the budget versus actual monitoring is performed. 'Council does not deliver its capital budget' identified as a top 10 risk by Risk Manager in 2019. Supports the achievement of goals 1 and 2 as projects need to be planned and budgeted accurately so capital projects can be undertaken to help build a growing and exciting city.	Chief Financial Officer	Oct-Dec 2021 F&A C. Feb 2022
Enterprise Risk Management Framework Review Assessment of the design and operation of the Council wide approach to identifying, assessing, managing and monitoring risk and uncertainty inherent in the Council's operations and environment. Considering the link between strategy, planning, risk identification, risk mitigation and associated accountabilities.	Chief Customer Officer	Jan – March 2022 F&A C. May 2022
Benefits Realisation Framework and Strategic Prioritisation Review Compare the framework against best practice, including the PwC Benefits Realisation Management Approach model. Compare prioritisation of projects against strategic goals. Effective strategic prioritisation of projects can help mitigate the risk that the Council's finances are overstretched.	Chief Infrastructure Officer	Jan – March 2022 F&A C. May 2022
Sustainable Practices Review Review progress in achieving goals set in the Sustainable Practices Plan and assist with developing a roadmap for progression. Deep dive on the effectiveness of activities within selected programmes.	General Manager, Strategy & Planning	April – June 2022 F&A C. Aug 2022
Financial Processes Analytics (FPA) Use sophisticated data analytics to analyse 100% of financial transactions and Masterfile information from the Council's FMIS environment. This will seek to identify any unusual patterns. The initial focus of FPA analytics will be on: <ul style="list-style-type: none"> • Purchases to payables • Employee expenses • Payroll 	Chief Financial Officer	April – June 2022 F&A C. Aug 2022

Appendix A: Update on the Prior 18-month Audit Programme

Review	Status	Comments
Policy framework review	Completed	The scope of this review only included internal staff policies and therefore the review produced findings at an operational level. After a discussion with the Chair of the F&A Committee, this was reported to the ELT and a separate review was planned and has been included in the next programme (pg4-5) for Council policies.
Financial Processes Analytics (FPA)	Postponed	Ozone is currently being replaced and therefore, it would provide better information if it takes place 6 months following go-live for Civica. This review has been included in the next 18-month programme (pg4-5).
Enterprise risk management framework review	Postponed	Risk division was disestablished, and a Risk & Resilience division was established. This has been postponed to allow for the new division to develop and implement the new risk framework. This review has been included in the next 18-month programme (pg4-5).
Post-implementation of Project Management Office	In Progress	Intended to be reported to the F&A Committee in February 2021 .
Business continuity and disaster recovery planning review	Completed	Reported to the F&A Committee in September.
Information technology disaster recovery plan review	In Progress	Intended to be reported to the F&A Committee in February 2021 .
Asset Management Planning review	Postponed	Due to COVID, this review was unable to be completed in the expected timeframe. This review has been included in the next 18-month programme (pg4-5).
Leadership team succession planning	Early Stages	This review is being scoped and will be reported on in April 2021 .
Delegation of authority policy review	Postponed	Due to COVID, this review was unable to be completed in the expected timeframe. This review has been included in the next 18-month programme (pg4-5).

MEMORANDUM

TO: Finance & Audit Committee

MEETING DATE: 16 December 2020

TITLE: Business Assurance Accountability Report 2020

PRESENTED BY: Masooma Akhter, Business Assurance Manager

APPROVED BY: David Murphy, Acting General Manager - Strategy and Planning

RECOMMENDATION(S) TO FINANCE & AUDIT COMMITTEE

1. That the memorandum titled 'Business Assurance Accountability Report 2020' presented to the Finance & Audit Committee on 16 December 2020, be received for information.
2. That a six-monthly accountability report be included on the work schedule for the Finance & Audit Committee for the 2019-2022 term.

1. ISSUE

The Business Assurance Charter requires that follow-up procedures are undertaken regularly and reported on.

2. BACKGROUND

Follow-up is a process by which internal auditors evaluate the adequacy, effectiveness, and timeliness of actions taken by management on reported observations and recommendations, including those made by external auditors and others. This process also includes determining whether senior management and/or the committee have assumed the risk of not taking corrective action on reported observations.

Where an external review/audit has been completed and reported to the Finance & Audit Committee, the recommendations will form part of the accountability report. In this instance, the Audit NZ report's recommendations have been included.

Attached is the report that shows the status of each recommendation. Those indicated as 'completed' have been validated by Business Assurance and will not be reported on going forward.

High Level Progress Update:**To Finance & Audit****Audit NZ**

Audit NZ have recently come in and completed their year-end audit; their findings and recommendations have not yet been shared, therefore internal assessments have been undertaken to understand which recommendations have been addressed. Overall, there are several recommendations that have not been addressed.

ERP Project

Following on from the risks indicated to the Finance & Audit Committee in August 2020, the implications of the COVID experience are still being assessed. The organisation is undergoing a reset exercise that will finalise the impact (on scope and timeline) and produce the pathway for going forward. Concurrently, related distinct activities within the programme are being established as separate projects to enable more effective governance, communications, project & change management. Finance & Audit Committee will be provided with an update early 2021, as soon as this exercise is completed.

Consequently, several recommendations that were due for completion are facing delays.

Business Continuity Review

A few of these recommendations have not been completed and should be prioritised over the next quarter. It is acknowledged that the team has diverted their attention to COVID resurgence planning hence some recommendations are now overdue.

3. NEXT STEPS

A six-monthly accountability report will be reported to the Finance & Audit Committee.

As further reviews are completed (as per the Business Assurance Plan) and reported to the Finance & Audit Committee, their recommendations will form part of future accountability reports presented by Business Assurance.

4. COMPLIANCE AND ADMINISTRATION

Does the Committee have delegated authority to decide?	Yes
Are the decisions significant?	No
If they are significant do they affect land or a body of water?	No
Can this decision only be made through a 10 Year Plan?	No
Does this decision require consultation through the Special Consultative procedure?	No
Is there funding in the current Annual Plan for these actions?	No

Are the recommendations inconsistent with any of Council's policies or plans?		No
The recommendations contribute to Goal 5: A Driven and Enabling Council		
The recommendations contribute to the outcomes of the Driven and Enabling Council Strategy		
The recommendations contribute to the achievement of action/actions in Not Applicable		
The action is: <Enter text>		
Contribution to strategic direction and to social, economic, environmental and cultural well-being	Business Assurance aims to help the Council succeed by building trust and confidence in the core controls relied on by management.	

ATTACHMENTS

1. Accountability Report 2020 [↓](#) 

Accountability Report – Finance & Audit Committee

Recommendation	Priority	Owner	Matter Raised	Status
Audit NZ Final Report – Y/E 2019				
Actual renewals and capital expenditure programme and spend We recommend the City Council: <ul style="list-style-type: none"> continue to implement the action plan, internal audit's findings from 2015/16, our review recommendations on procurement, contract management, and project management; and review the capital budgets of projects going into the next LTP to ensure these have realistic timeframes. 	■	Chief Infrastructure Officer	November 2017	In Progress
Business continuity plan Business Continuity Plan (BCP) should be finalised and re tested. Plans be regularly updated and tested.	■	Head of R&R	Prior to 2017	In Progress, Overdue
Financial statement reconciliations All financial statements reconciliations should be prepared in a timely manner and independently reviewed.	■	CFO	Prior to 2017	Y/E June: Completed July-October: In Progress, Overdue
Procurement We recommend: <ol style="list-style-type: none"> That conflict of interest declaration forms are completed; including being signed off, as soon as a person becomes involved in the procurement process. The continued involvement of a person who has not sufficiently completed the declaration process creates a potential risk to the integrity of the procurement. Staff who are involved in procurement are aware of the different types of conflict of interest and how these should be managed (for example, considering the relationship with the incumbent going for the tender as a potential conflict of interest). Regardless of whether there is an actual conflict or bias, it is important to consider perceptions in order to maintain market confidence. Declaration forms be treated as a live document and they are updated numerous times throughout the procurement. A procurement strategy or plan to be completed for every significant project prior to tendering which includes maintenance or operations contracts. This is important to ensure that Council resources are being used effectively and the best approaches to the market are taken. 	■	Procurement Manager	September 2017	1. In Progress, Overdue 2. In Progress, Overdue 3. In Progress, Overdue 4. In Progress, Overdue 5. In Progress, Overdue

<p>5. An analysis of procurement risk as part of procurement planning so that risks can be identified, avoided or appropriately managed.</p>				
<p>Contract management</p> <p>We recommend:</p> <ul style="list-style-type: none"> • The City Council consider whether a whole of Council contract management system would be useful. We are of the view that it would be. • Ensure completeness and accuracy of data information on the contract management system. Also, review the data that is being placed there. • Ensure consistency of what is retained on the contract management system by formally documenting the required documents that are needed on the system. 	<p>■</p>	<p>Procurement Manager</p>	<p>Prior to 2017</p>	<p>In Progress, Overdue</p>
<p>Mandatory performance measures</p> <p>We made the following recommendations for improvement:</p> <ol style="list-style-type: none"> 1. Continue to review the effectiveness of current reporting and systems to accurately capture the underlying data and to ensure the data is complete. Systems and processes should be formally documented and regular training provided to all staff involved. 2. Perform a regular weekly quality review of data entered into the Request for Service (RFS) system in relation to complaints, service requests and response times to ensure it is complete, accurate and supportable. Reviews should focus on following up unclosed jobs, ensuring all data fields are updated and reviewing any unusual response times. We would expect that these reviews are formally evidenced by way of a date and signature. 3. Ensure data fields include information to clearly show why data has been amended or re categorised with a clear audit trail of any changes made and who authorised these. 4. Document any calls that are excluded as DIA service requests or complaints. This may require additional fields to be added to the existing RFS if this information is not already captured. 5. Continue to review Department of Internal Affairs' guidance to ensure that the data being captured and reported meets the mandatory reporting requirements. We expect that there will be further clarification around these measures as they become embedded into the annual reporting. 6. Ensure there is a system in place to check contractor times recorded are accurate instead of relying solely on the time that the contractor/staff noted. This is important to ensure accurate monitoring of performance by contractors against the City Council's key performance targets. 	<p>■</p>	<p>Head of Community Planning</p>	<p>Prior to 2017</p>	<ol style="list-style-type: none"> 1. In Progress 2. In Progress, Overdue 3. In Progress, Overdue 4. In Progress, Overdue 5. In Progress 6. In Progress, Overdue

<p>Council policies overdue for review</p> <p>We recommend the following policies (which are overdue for review) be reviewed against current accepted good practice in the public sector:</p> <ol style="list-style-type: none"> 1. Fraud Policy 2. Expenses Policy 3. Gifts, inducements and rewards policy 4. Use of Council vehicles policy 5. Cellphone policy 6. Conflicts of interest policy 7. Risk Management Policy 	■		June 2018	<ol style="list-style-type: none"> 1. In Progress 2. Not Started, Overdue 3. Not Started, Overdue 4. Not Started, Overdue 5. Completed 6. Not Started, Overdue 7. Completed
<p>Sensitive expenditure testing and practices</p> <p>Overseas travel is pre-approved on a one-up basis, and the expenditure approved on the same basis with reference to the pre-approval The Mayor's expenses, these should be pre-approved by the Council, and expenses incurred approved by the Chair of the Audit and Risk Committee with reference to the pre-approval</p>	■	Democracy & Governance Manager	July 2019	Completed
<p>Review of network user accounts</p> <p>The Service Desk performs six monthly reviews of network user accounts to mitigate the risk of redundant user accounts being used for unauthorised access to Council network and systems. We obtained a current list of network user accounts shown in Active Directory (AD). We noted user accounts that have not been used for over six months. And some user accounts that were created some time ago but have never been used. Additionally, we noted that there are IM system administration accounts which have passwords that never expire. We recommend that a review of all network user accounts is performed, to include:</p> <ul style="list-style-type: none"> • those that have not used for some time; and • those that contravene organisational policy regarding security configuration 	■	IM Manager	Prior to 2017	In Progress, Overdue
<p>Succession planning for Road Assessment and Maintenance Management (RAMM) database</p> <p>A succession plan be put in place to ensure the Senior Engineer's knowledge of the RAMM system is passed on to other staff members.</p>	■	Asset & Planning Manager	Prior to 2017	In Progress, Overdue

Recommendation	Priority	Owner	Due Date	Status
Ozone Replacement Foundation Review				
Creation and sign off of a target state business (how it fits with business ie rates, user perspective) and technical (how it fits with systems ie payroll/it/contact centre) architecture that shows all the user and data touch points between Authority FMIS and other systems.	■	Project Manager	June 2020	In Progress, Overdue
Creation of a data migration strategy.	■	Project Manager	July 2020	In Progress, Overdue
Creation of a testing strategy.	■	Project Manager	July 2020	In Progress, Overdue
Creation of a change management strategy.	■	Change Manager	August 2020	In Progress, Overdue
Benefits: <ul style="list-style-type: none"> - The detailed benefits identification exercise is completed to underpin the estimation of benefits and any assumptions. - Ensure that any key performance Indicators used are appropriate and clearly quantifiable. - Establish ownership value and timelines for the achievement of benefits and put in place plans to proactively ensure their realisation. - Creation of a benefits management plan. 	■	Project Manager	July 2020	In Progress, Overdue
Bring the Civica project manager onto the Steering Committee.	■	Project Manager	June 2020	Completed
Update the project charter to articulate the change control process.	■	Project Manager	August 2020	Completed
Review the programme governance membership at each programme phase to ensure the right membership. Add chief people officer to the governance group.	■	Project Manager	Part of stage gate review	Completed
Document a formal risk and issue management process.	■	Project Manager	June 2020	Completed
Ensure that the roles and responsibilities for risk and issue management are clearly defined and communicated throughout the project.	■	Project Manager	June 2020	Completed
Confirm whether the programme's risk management processes are aligned with any PNCC enterprise risk management approach.	■	Project Manager	June 2020	Completed
A 'way of working' needs to be established to allow project plan deliverables to be produced at the required project cadence and expected level quality.	■	Project Manager	June 2020	Completed
At completion of data migration, data integration, change management and testing strategies, activities should be added to create an integrated project plan.	■	Project Manager	September 2020	In Progress, Overdue
Agree and commit resourcing for project activities with an emphasis on those for the design phase of the project.	■	Programme Sponsor	July 2020	Completed

Once the PNCC scope activities have been defined and added to the integrated project plan, the Project Charter and Business should be updated to reflect any deviations as to what was originally agreed.	■	Project Manager	As required	In Progress, Overdue
Stage gate criteria should be defined, and completion of the stage gate criteria added as milestones to the project plan.	■	Project Manager	July 2020	In Progress, Overdue
Quality Plan: - Develop a robust quality plan which is agreed to by all key stakeholders. - Ensure that all quality activities are embedded into the project plan. - Ensure all project team members are versed in the quality methodology.	■	Project Manager	August 2020	Not Started, Overdue
Creation of a Project Management Charter/Handbook.	■	Project Manager	July 2020	Completed
Agree the process that needs to be followed if any 'customisation' to the Authority FMIS solution is required - Utilising the Steering Committee as a design authority could be an option.	■	Project Manager	July 2020	Completed
Ensure that business risks and controls are embedded into the design approach. (supplier wants to change bank account – what are controls) Business process review.	■	Project Manager	June 2020	In Progress, Overdue
PNCC to work with Civica to set up remote working capability.	■	IM Manager	July 2020	Completed
Resourcing Strategy - Backfill key project resources asap so that PNCC resources can be released to fulfil project plan activities. - Once named resources have been committed to the project their BAU tasks should be adequately backfilled or deferred to prevent completion date slippages. - Develop a recruitment and retention strategy for each key position.	■	Project Manager	July 2020	In Progress, Overdue
Seek an amendment to the meeting minutes in order to record ELT commitment of funding to the programme.	■	Business Assurance Manager	June 2020	Completed
Confirm whether the project implementation costs should be treated as operating and expensed rather than being capitalised and amortised.	■	CFO	July 2020	Completed
Complete scoping work to finalise project costs. (PID)	■	Project Manager	July 2020	Completed
Business Continuity Planning Review – Stage 1				
BCPs to be enhanced and made more useful and relevant	■	Head of R&R	March 2021	In Progress
Review crises management response structures, roles and responsibilities.	■	Head of R&R	September 2020	Completed

Continue to develop and apply adaptive leadership styles	■	ELT	On-going	In Progress
Relationships with key external partners should be established in advance	■	Head of R&R	December 2020	In Progress
Call centre risk – review plans against a range of scenarios	■	Business Manager – Contact Services	September 2020	In Progress
Looking after staff: Staff contact list with work and home numbers (through HR) in different formats. Key contacts (work) should be saved on phones.	■	Head of R&R	September 2020	In Progress, Overdue
Looking after staff: Develop telephone trees	■	Head of R&R	December 2020	In Progress
Looking after staff: Train managers and team leaders on their immediate response to emergency events	■	Head of R&R	December 2020	In Progress
Plan what staff may be required where and backfilling plans (delegations / training)	■	Head of R&R	December 2020	In Progress
Where we rely on external partners to deliver services, we need to ensure our BCPs are aligned	■	Head of R&R	December 2020	In Progress
Review of service restoration times in the context of a crisis event	■	Head of R&R	June 2021	Not Started
That exercises are run across the Council at least annually using a range of scenarios	■	Head of R&R	December 2020	In Progress

COMMITTEE WORK SCHEDULE

TO: Finance & Audit Committee

MEETING DATE: 16 December 2020

TITLE: Committee Work Schedule

RECOMMENDATION(S) TO FINANCE & AUDIT COMMITTEE

1. That the Finance & Audit Committee receive its Work Schedule dated December 2020.

ATTACHMENTS

1. Committee Work Schedule - December 2020 [↓](#) 

FINANCE & AUDIT COMMITTEE

COMMITTEE WORK SCHEDULE – DECEMBER 2020

Item No.	Estimated Report Date	Subject	Officer Responsible	Current Position	Date of Instruction/ Point of Origin
1.	December 2020	Report back re recommendations, action plan and progress on the Business Continuity Planning Review	Business Assurance Manager		16 September 2020 Clause 38.2
2.	December 2020	2021/22 Business Assurance Plan	Business Assurance Manager		
3.	December 2020 February 2021	Annual Report	Chief Financial Officer	Due to COVID related delays, Audit NZ has not yet completed the audit of the Annual Report. Therefore the Annual Report is not yet complete.	
4.	February 2021	COVID-19 Expenditure Review Report	Business Assurance Manager		
5.	February 2021	Quarterly Performance and Finance Report	Chief Financial Officer		
6.	February 2021	Health and Safety quarterly update	Health, Safety & Wellbeing Manager		
7.	March 2021	Review of Elected Members' Expenses and Allowances Policy	Democracy & Governance Manager		19 February 2020 Clause 3
8.	March 2021	Business Continuity preparedness quarterly update	Head of Risk & Resilience		18 November 2020 Clause 57.2