



Waitaki

DISTRICT COUNCIL

TE KAUNIHERA Ā ROHE O WAITAKI

I hereby give notice that the
Performance, Audit and Risk Committee Meeting
will be held on:

Date: Tuesday, 26 April 2022
Time: 1.15pm
Location: Council Chamber, Third Floor
Office of the Waitaki District Council
20 Thames Street, Oamaru

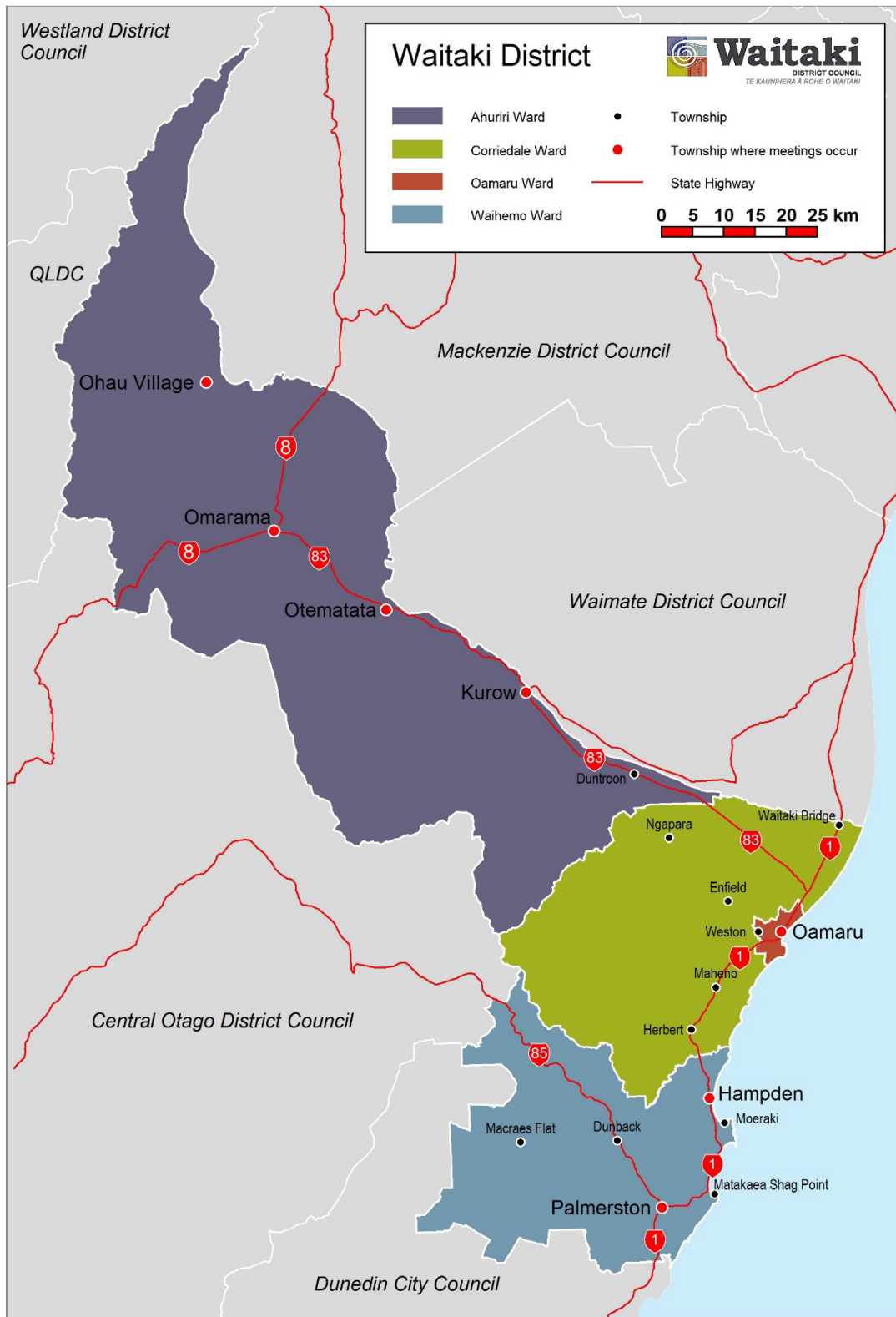
Agenda

Performance, Audit and Risk Committee Meeting 26 April 2022

Performance, Audit and Risk Committee

Cr Colin Wollstein	Chairperson
Cr Jeremy Holding	Associate Chair (Information Services)
Mr Simon Neale	Associate Chair (Risk) (Independent Member)
Cr Hana Halalele	Member
Cr Jim Hopkins	Member
Cr Bill Kingan	Member
Cr Guy Percival	Member
Mayor Gary Kircher	Member

Lisa Baillie
Acting Chief Executive



STRATEGIC FRAMEWORK

Waitaki THE BEST PLACE TO BE!

Waitaki - Whenua taurikura

EMPOWERING OUR PEOPLE AND PLACE TO THRIVE

Whakapuāwai takata, Whakapuāwai whenua

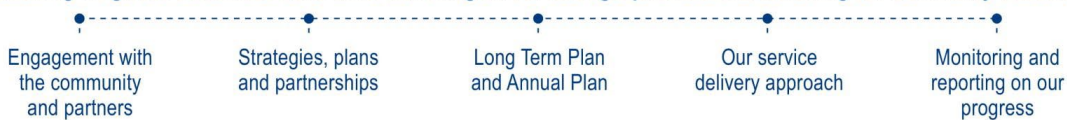
COMMUNITY OUTCOMES



STRATEGIC PRIORITIES



Ensuring we get core business done while delivering on our strategic priorities and achieving our community outcomes



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- 1 APOLOGIES**
- 2 DECLARATIONS OF INTEREST**

3 CONFIRMATION OF PREVIOUS MEETING MINUTES

**3.1 PUBLIC MINUTES OF THE PERFORMANCE, AUDIT AND RISK COMMITTEE MEETING
HELD ON 8 MARCH 2022**

Author: Ainslee Hooper, Governance and Policy Advisor

Authoriser: Lisa Baillie, People and Culture Group Manager

Attachments: 1. **Public Minutes of the Performance, Audit and Risk Committee Meeting held on 8 March 2022**

RECOMMENDATION

That the Performance, Audit and Risk Committee confirms the Public Minutes of the Performance, Audit and Risk Committee Meeting held on 8 March 2022, as circulated, as a true and correct record of that meeting.

UNCONFIRMED MINUTES

**OF THE PERFORMANCE, AUDIT AND RISK COMMITTEE MEETING
HELD IN THE COUNCIL CHAMBER, THIRD FLOOR,
OFFICE OF THE WAITAKI DISTRICT COUNCIL, 20 THAMES STREET, OAMARU
AND VIA ZOOM VIDEO-CONFERENCE
ON TUESDAY, 8 MARCH 2022 AT 1.00PM**

PRESENT: Cr Colin Wollstein (Chair), Cr Jeremy Holding (Associate Chair) (via Zoom, from 1.04pm), Mr Simon Neale (Independent Member and Associate Chair (via Zoom, from 1.04pm), Cr Hana Halalele (via Zoom, from 1.04pm), Cr Jim Hopkins, Cr Bill Kingan, Cr Guy Percival (via Zoom, from 1.05pm)

APOLOGY: Mayor Gary Kircher

IN ATTENDANCE: Deputy Mayor Melanie Tavendale
Cr Jim Thomson
Alex Parmley (Chief Executive)
Paul Hope (Finance and Corporate Development Group Manager and Acting Assets Group Manager)
Bill Chou (Information Services Group Manager)
Roger Cook (Acting Heritage, Environment and Regulatory Group Manager) (via Zoom)
Ainslee Hooper (Governance and Policy Advisor)

IN ATTENDANCE FOR SPECIFIC AGENDA ITEMS (VIA ZOOM WHERE STATED)

Richard Maher (Finance and Corporate Development Operations Manager)
Ian Wells (Accounting Manager)
Joakimu Mandiwona (Programme Manager)
Scott Milne (Information Technology Manager)

MEETING OPEN

The Chair declared the meeting open at 1.00pm and welcomed everyone present.

He advised that, at the current point in time, there was not a quorum of members available so the meeting could not commence. It was expected that two more members would join via Zoom shortly.

Subsequently, the Governance Advisor confirmed that a quorum of members had been achieved by those joining the meeting via Zoom, and the Chair advised that the meeting would now proceed.

1 APOLOGIES

RESOLVED PAR 2022/006

Moved: Cr Jim Hopkins

Seconded: Cr Bill Kingan

That the apology received from Mayor Gary Kircher be accepted.

CARRIED

2 DECLARATIONS OF INTEREST

There were no declarations of interest.

3 CONFIRMATION OF PREVIOUS MEETING MINUTES

3.1 PUBLIC MINUTES OF THE PERFORMANCE, AUDIT AND RISK COMMITTEE MEETING HELD ON 8 FEBRUARY 2022

Amendment – Item 4.1, last line of commentary, replace “rules” with “ruled”.

RESOLVED PAR 2022/007

Moved: Cr Jim Hopkins

Seconded: Cr Bill Kingan

That the Performance, Audit and Risk Committee confirms the Public Minutes of the Performance, Audit and Risk Committee Meeting held on 8 February 2022, with one amendment agreed at this meeting, as a true and correct record of that meeting.

CARRIED

4 MEMORANDUM REPORTS

4.1 FINANCIAL REPORT - SECOND QUARTER, 2021-22 FINANCIAL YEAR

The report, as circulated, presented financial results for the first two quarters of the 2022 financial year and includes the Treasury Report, summaries of internal loans at 30 September 2021, and balances of special reserves at the same date.

Group Manager Paul Hope highlighted that, at this stage of halfway through the financial year, there were some reasonably sized variants from budgets, mainly as a reflection of the current environment and difficulties in securing contractors and the influence of depreciation and in particular significant movements in price reflected in depreciation.

Cr Guy Percival joined the meeting at 1.05pm (via Zoom).

When asked whether Council was attempting to do too much in relation to capital expenditure in the Three Waters area, Mr Hope acknowledged the ambitious nature of the programme but noted that tranche 1 was still expected to be completed on schedule and much of the renewal programme would also be done. It was highlighted that the programme was structured that way so that outcomes could be achieved for the community.

When asked, Mr Hope provided an update on the progress being made to get the preferred candidate for the Risk and Procurement Advisor position in place. Mr Neale has asked for an update on the position. With regard to what was being done to progress risk mitigations until that person arrived, Mr Hope advised that he and the Finance and Corporate Development Operations Manager were working through those matters and a report would be presented to the next risk-focused meeting of the Committee. In response, it was suggested that one of Council's biggest risks was the difficulty in attracting staff.

There was brief discussion on amenity rates remissions, freedom camping ambassadors, and community development projects. Regarding term deposits, it was noted that there was an expectation that Council may be a borrower by year end rather than holding term deposits.

Bancorp's statement that Waitaki District Council has the lowest borrowing costs of all local government authorities was highlighted and staff and Bancorp were congratulated for their work in achieving that result.

In response to an elected member questions, Accounting Manager Ian Wells briefed the meeting on the background and status of the loan to the Oamaru Whitestone City Trust, noting that interest was once again being paid without a grant from Council and that invoices had been issued for part of the payments still owing.

When asked to share thoughts about potential risks in the market as a result of the volatility in world events, Mr Hope acknowledged that the world environment had changed even since the report was prepared. He advised asking a Bancorp representative to address the next meeting to give a more topical date. Given the increased volatility around budgets, Mr Hope advised that there might need to be a more conservative approach going forward.

Cr Jim Thomson joined the meeting at 1.32pm.

When asked, Mr Wells explained the difference between interest rates for Fixed Rate Bonds (FRBs) and Floating Rate Notes (FRNs) – the former had an interest rate that is fixed until maturity, whereas the latter had an interest rate that changed every quarter or half year.

Mr Wells sought and received leave from the Chair to make some corrections to his report:

1 – On page 15 of the agenda (Quarterly Financial Report), shows the budget for finance costs was recorded as \$120k and should have been \$90k.

2 – On page 34 of the agenda, the update at 31 January 2022 is wrongly stated and financial costs should read \$120k actual and budget \$106k.

The Chair thanked Mr Wells for those corrections.

Concern was raised about Roothing and Three Waters being significantly under budget. Acknowledging that the Water programme was ambitious, it was queried whether this was evidence of something more systemic given that it was a pattern that had been repeated in the last three quarters.

In response, it was highlighted that Roothing was a particularly challenging area at the moment with regard to securing contractors to undertake work. A recent job had been put out to market and had received no responses. Programmes could be scaled back, or they could remain ambitious as set and variances reported which is what was happening. Considering the range of projects discussed in the Additional Council Meeting earlier in the day, the “musts” and “should” had been categorised that way to demonstrate that the “should” items will be an uphill challenge. The focus was on how those matters are reported; the identification of the works likely to be delivered and those which are not, and the financial impact of that situation. This was acknowledged by the meeting, with the Chair noting that other Councils are having similar problems in trying to carry out their capital works programme – ie it is not specific to our Council.

RESOLVED PAR 2022/008 CHECK NUMBER INCORRECT AT MOMENT

Moved: Cr Jim Hopkins

Seconded: Cr Bill Kingan

That the Performance, Audit and Risk Committee receives and notes the information.

CARRIED

4.2 INFORMATION SERVICES GROUP ACTIVITY REPORT MARCH 2022

The report, as circulated, provided the Committee with an update on the activities of the Information Services Group during the reporting period.

Key discussion topics were as follows:

- The number of cyber-attacks is increasing and has been since COVID arrived. This is because more people are working from home, so they are more of a target. Increased training in

phishing attacks for officers and increased monitoring and reporting by the IT team had been initiated as a result.

- Continuing difficulty in recruiting IT staff, mainly as the result of competition from the private sector and of the border closure. The team was doing what it could, including hiring more junior staff and then pairing them with more senior staff to help progress on projects.

It was highlighted that the commentary around staff shortages referring to a significant impact on projects was not similarly reflected in the project status section. Information Services Group Manager Bill Chou advised that the team had reconsidered the projects to focus on and the list of them was considerably shorter than the one presented in the report to the previous IS-focused PAR Committee Meeting. The transparency of this approach was queried from an elected member perspective. In response, it was clarified that the projects that were considered to be less important were operational, whereas those that now appeared in the table were more critical.

There was brief additional discussion on the project performance chart based on the discussion above. With no red diamonds marked beside a project, that meant that the project performance was outside tolerance but not serious. Mr Chou clarified that the team was optimising how projects were dealt with so they did not believe there would be an impact on the operations of the organisation. It was suggested that an explanation relating to what constituted 'significant impact' should be added to future reports.

ACTION: Information Services Group Manager, and IT / IS teams

In response to questions, Mr Chou provided an update on the property file digitisation project. He advised that the approach to the project had been reviewed and a business case developed and submitted to the Executive Leadership Team with options to complete it in a different way. A Request for Proposal was now being developed.

With regard to ticket growth, it was highlighted that initiatives to optimise how these were being addressed was delivering results and this was good to see.

RESOLVED PAR 2022/009

Moved: Cr Jim Hopkins
Seconded: Mr Simon Neale

That the Performance, Audit and Risk Committee receives and notes the information.

CARRIED

5 RESOLUTION TO EXCLUDE THE PUBLIC

RESOLVED PAR 2022/010

Moved: Cr Jim Hopkins
Seconded: Cr Bill Kingan

That the public be excluded from the following parts of the proceedings of this meeting.

The general subject matter 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 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 for the passing of this resolution
6.1 - Debtors' Report - 2022, Second Quarter PE	s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
6.2 - Accounts Payable Analysis - 2022, Second Quarter PE	<p>s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons</p> <p>s7(2)(b)(ii) - the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information</p> <p>s7(2)(h) - the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities</p>	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7

CARRIED

6 PUBLIC EXCLUDED SECTION

The Public Excluded Minutes apply to this section of the meeting.

7 RESOLUTION TO RETURN TO THE PUBLIC MEETING

RESOLVED PAR 2022/013

Moved: Cr Bill Kingan

Seconded: Cr Jeremy Holding

That the Performance, Audit and Risk Committee resumes in open meeting and decisions made in the public excluded session are confirmed and made public as and when required and considered.

CARRIED

8 RELEASE OF PUBLIC EXCLUDED INFORMATION

In accordance with Waitaki District Council Standing Orders, and pursuant to resolutions in the public excluded session of the meeting, the Performance, Audit and Risk Committee decided to release the following previously public excluded information under this agenda item in the Public Minutes of this meeting.

6.1 DEBTORS' REPORT - 2022, SECOND QUARTER PE

RESOLVED PAR 2022/011

Moved: Cr Bill Kingan
Seconded: Cr Jeremy Holding

That the Performance, Audit and Risk Committee:

1. Receives and notes the information.

CARRIED

6.2 ACCOUNTS PAYABLE ANALYSIS - 2022, SECOND QUARTER PE

RESOLVED PAR 2022/012

Moved: Cr Jeremy Holding
Seconded: Cr Jim Hopkins

That the Performance, Audit and Risk Committee:

1. Receives and notes the information.

CARRIED

9 MEETING CLOSE

There being no further business, the Chair declared the meeting closed, at 2.10pm.

TO BE CONFIRMED at the Performance, Audit and Risk Committee Meeting to be held on Tuesday, 26 April 2022.

.....
CHAIRPERSON

4 MEMORANDUM REPORTS

4.1 FINANCIAL SUMMARY AND OVERVIEW - AS AT END FEBRUARY 2022

Author: Ian Wells, Accounting Manager

Authoriser: Paul Hope, Finance and Corporate Development Group Manager

RECOMMENDATION

That the Performance, Audit and Risk Committee receives and notes the information.

PURPOSE

This report presents a high-level financial summary for the eight months ended 28 February 2022. The report does not replace the regular fully-detailed financial reporting that the committee receives at each quarter's end, but rather is intended to supplement that reporting and bridge the gap between the quarters.

COMMENTARY

While several of the operating revenue and expense categories exhibit variances from budget, overall Council's operating result for the period, being a surplus of \$537k, is just slightly better than was budgeted for the period.

- Total grants are under budget, matching the underspend noted in relation to capital projects in both the Roading and 3 Waters activities.
- Employee costs are under budget as a result of staffing vacancies, some of which have affected our ability to progress planned IT capital projects.
- Depreciation remains, and will continue, above budget as a direct result of the unexpectedly high revaluation of 3 Waters infrastructure completed at June 2021.
- Property, Plant and Equipment is significantly over budget due to the revaluation of 3 Waters assets
- Loans to Other Entities is over budget because of the rearrangement of loans to the Observatory Village Charitable Trust.
- Additional funds were obtained from the LGFA in April both for operational requirements and to support the increase in Loans to Other Entities noted above. Although not shown in this report, at 30 April, Council has borrowed a total \$25 million from the LGFA.

KEY FINANCIAL UPDATE AS AT 28 FEBRUARY 2022

REVENUE	ACTUAL YTD FEBRUARY 2022 \$000	BUDGET YTD FEBRUARY 2022 \$000
Rates	23,550	23,587
Grants	8,710	9,751
User charges	1,991	2,205
Statutory charges	1,411	1,403
Other revenues	3,024	2,464
Investment income	616	571

EXPENDITURE	ACTUAL YTD FEBRUARY 2022 \$000	BUDGET YTD FEBRUARY 2022 \$000
Employee costs	8,616	9,252
Depreciation	11,331	10,942
Contracts	10,230	10,901
Professional services	1,814	1,522
Grants	640	697
Finance costs	152	120
Other expenses	5,982	6,021

OPERATING SURPLUS - YEAR TO DATE	537	526
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CAPITAL EXPENDITURE	ACTUAL YTD FEBRUARY 2022 \$000	BUDGET YTD FEBRUARY 2022 \$000
Roading	3,228	3,946
3 Waters	5,431	7,043
Property	1,557	2,275
Parks and Recreation	369	1,101
Information Systems	627	1,508

SUMMARY STATEMENT OF FINANCIAL POSITION	ACTUAL YTD FEBRUARY 2022 \$000	ANNUAL BUDGET \$000
Property, Plant and Equipment	999,861	908,711
Loans to other entities	33,989	27,431
Cash and Cash Equivalents	1,731	1,761
Receivables	4,860	5,348
Borrowings	20,037	25,032
Accounts Payable	8,678	8,025
Employee Entitlements	1,490	1,733

4.2 RESIDENT SATISFACTION SURVEY QUARTERLY UPDATE

Author: Mandy McIntosh, Corporate Development Officer
Authoriser: Paul Hope, Finance and Corporate Development Group Manager
Attachments: 1. Resident Satisfaction Survey Wave 2 Dashboard

RECOMMENDATION

That the Performance, Audit and Risk Committee receives and notes the information.

PURPOSE

To provide an update on the quarterly Resident Satisfaction Survey with regard to the trial being undertaken using a combination of online/written as well as telephone surveys, and to provide a summary of key topics raised by residents.

BACKGROUND

The Resident Satisfaction Survey is part of a range of activities that Council completes to provide information about performance and service delivery agreed in the Long Term Plan. The results are audited as part of the Annual Report.

The Resident Satisfaction Survey is conducted in four waves throughout the year. Wave 2 of the Resident Satisfaction Survey was conducted in January and February 2022 and a copy of the Wave 2 dashboard is included as Attachment 1 to this report. [The Wave 1 survey was conducted in October and November 2021.]

Prior to 2021/2022, surveys were done via the telephone with approximately 100 residents per wave. It was agreed last year to trial a combination of telephone and postal-to-online responses for the current year, with an increase in resident reach to approximately 200 residents per wave.

QUARTERLY UPDATE

In both waves of the 2021-22 Resident Satisfaction Survey, the responses received via the postal to online format are more detailed than the responses received via the telephone survey.

One reason for this could be that residents have more time to think about their (anonymous) response and what they would like to say about Council when provided in written format.

Key Topics Raised by Residents

Topic	General theme of comment
3Waters	Council did not oppose the reform strongly enough.
Forrester Heights	It should not be developed as it is public land.
Roading	Mixed comments regarding roading issues across the district.
Rubbish/Recycling	The community appreciates the service and team at WRRT. A number of respondents feel that the high level of rates in Waitaki should include rubbish removal.

	Some residents do not realise that this service is at a cost, eg “ <i>I feel our rubbish collection is very poor in comparison to other towns who all have free wheelie and recycle bins.</i> ”
Facilities – eg Library, Opera House, Gardens, Aquatic Centre	Generally favourable feedback with satisfaction of the facility being available, and satisfaction for the service they receive.
Consultation	Too much consultation, and respondents feel like often the decision has already been made. Don’t feel listened to.

How are we addressing the topics?

Officers have developed a “Did you know...” item in the Waitaki link in response to some of the topics raised in the verbatim received from the Resident Satisfaction Survey.

Set out below are some examples of the topics and “Did you know...” items covered to date:

Kerbside rubbish and recycling not included in your rates bill

*Did you know that kerbside rubbish and recycling services are **not** included in your rates bill from Council because this service is not provided by Council. In Waitaki rubbish and recycling collection services are provided by private companies. There are a number of private companies providing kerbside waste (rubbish and green waste) and recycling collection services in Waitaki. If you would like information on these companies refer: <https://www.waitaki.govt.nz/Services/Rubbish-and-Recycling/Kerbside-collection-services>*

Sealing of unsealed roads

In our Resident Satisfaction Survey some of you asked why we don’t seal more unsealed roads. To seal a gravel road will cost \$140,000 to \$160,000 if the road is strong enough and wide enough for a sealed road. If the gravel road needs to be strengthened and constructed for seal, it will cost \$400,000 to \$450,000 per km. An unsealed road costs roughly \$1,500 per Km per year to maintain. A sealed road costs 3 times or \$4,500 per km per year to maintain. We will only commit to this expense where the traffic volumes support this investment benefiting the community and if we can attract subsidies (57%) from Waka Kotahi NZ Transport Agency (NZTA) to offset the cost of reconstructing, sealing and maintaining the new sealed road. This subsidy depends on a number of factors including traffic volumes, the variety of traffic, significance of the route and how many people live along it.

If you would like to find out more there’s some really useful information available on our website: <https://www.waitaki.govt.nz>

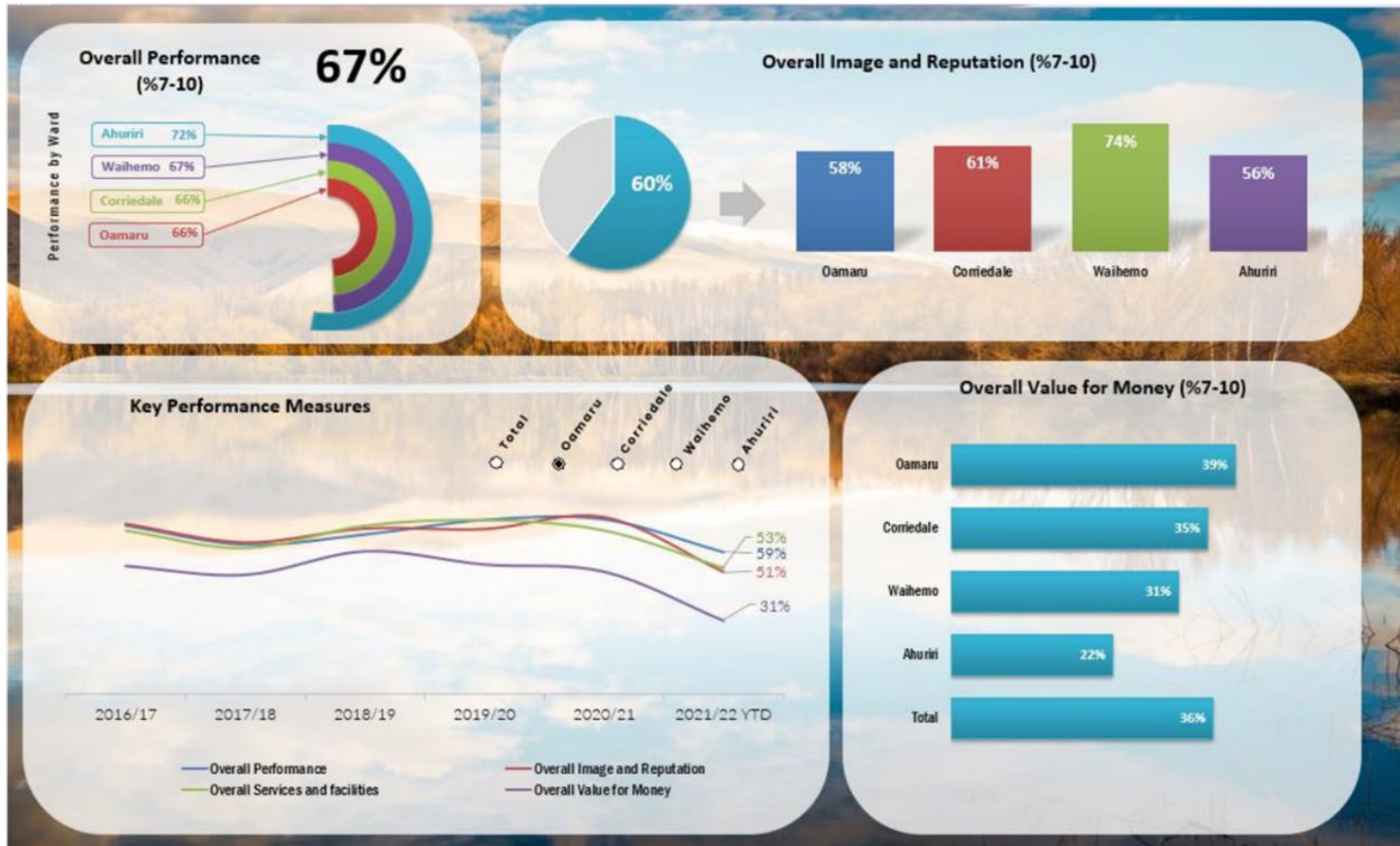
Prior to wave 1 of the 2021/2022 Resident Satisfaction Survey, officers had not requested the verbatim responses from Key Research for regular review.

The review of the verbatim material has identified some common developing themes and issues within the community, and it has shown that there is value in accessing this additional information from Key Research.

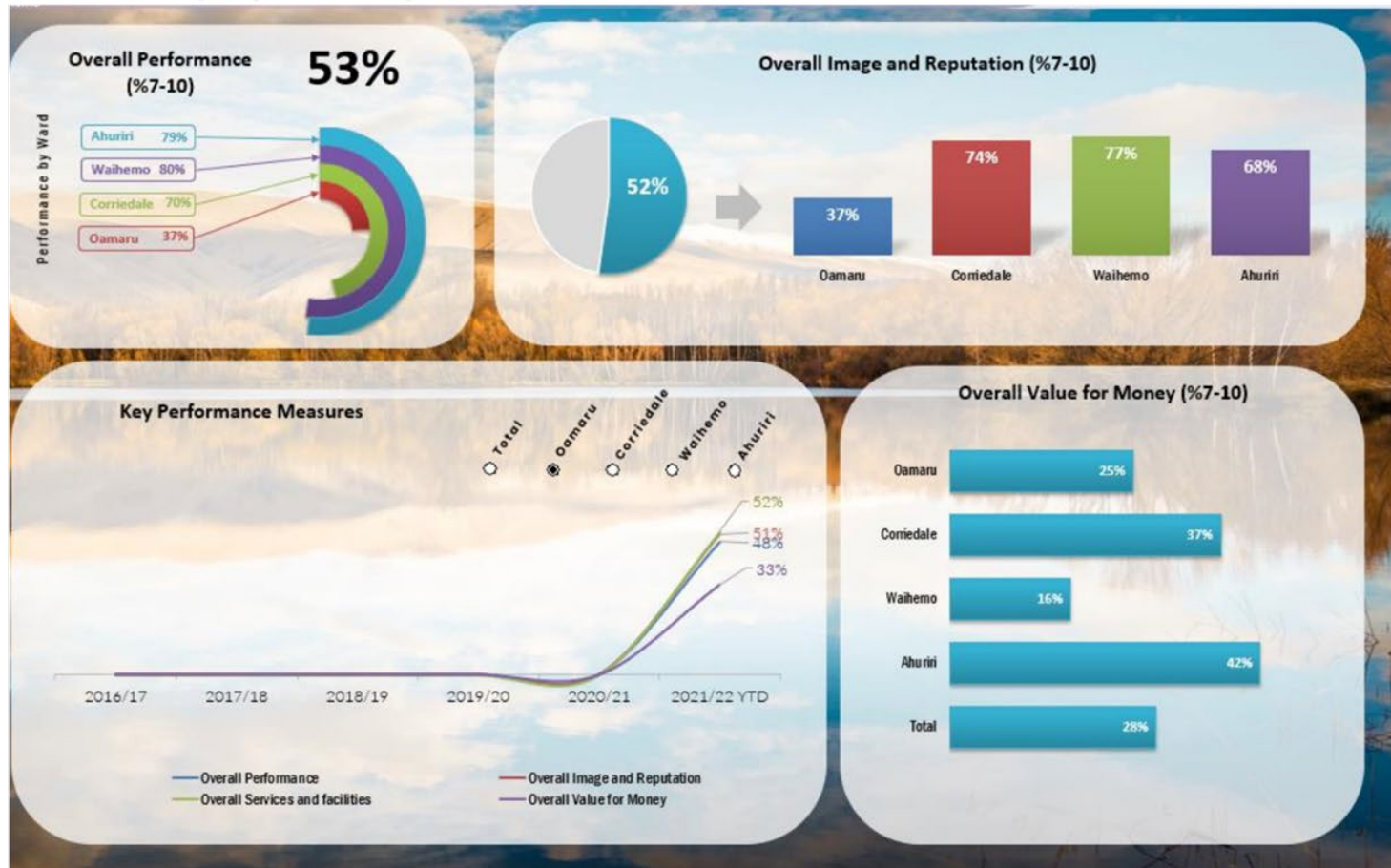
Officers will continue to review the verbatim comments at the end of each wave of the survey, and provide a summary quarterly update to the next available Performance, Audit and Risk Committee Meeting. The information will also be used to create messaging for the Waitaki Link.

Wave 2 Dashboard Results

Telephone (sample size = 95)



Postal to Online (Sample size = 157)



5 RESOLUTION TO EXCLUDE THE PUBLIC

RECOMMENDATION

That the public be excluded from the following parts of the proceedings of this meeting.

The general subject matter 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 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 for the passing of this resolution
<p>6.1 - Public Excluded Minutes of the Performance, Audit and Risk Committee Meeting held on 8 March 2022</p>	<p>s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons</p> <p>s7(2)(i) - the withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</p>	<p>s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7</p>
<p>6.2 - Audit New Zealand Final Management Report PE</p>	<p>s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons</p> <p>s7(2)(c)(i) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied</p> <p>s7(2)(i) - the withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</p>	<p>s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7</p>

6 PUBLIC EXCLUDED SECTION

7 RESOLUTION TO RETURN TO THE PUBLIC MEETING

RECOMMENDATION

That the Performance, Audit and Risk Committee resumes in open meeting and decisions made in public excluded session are confirmed and made public as and when required and considered.

8 RELEASE OF PUBLIC EXCLUDED INFORMATION

In accordance with Waitaki District Council Standing Orders, and pursuant to resolutions in the public excluded session of the meeting, any previously public excluded information that the Performance, Audit and Risk Committee decides to release will be included under this agenda item in the Public Minutes of this meeting.

9 MEETING CLOSE