

## **LGOIMA**

*When releasing responses to previous LGOIMA requests, names of individual requestors may be withheld to protect their privacy.*

*Information requested by the media, from public sector organisations and MPs will always be published while information specific to an individual or their property will not generally be published.*

---

**Request  
from:**

**For:** Information relating to Ticketing Services for the 2012 Nelson Arts Festival

---

**Response  
by:**

Roger Ball  
Group Manager Community Services

---



Ref: SR2016455

Civic House, 110 Trafalgar Street  
PO Box 645, Nelson 7040, New Zealand

24 June 2020

P (03) 546 0200  
E LGOIMA@ncc.govt.nz  
[nelson.govt.nz](http://nelson.govt.nz)

[Redacted]

Dear [Redacted]

**OFFICIAL INFORMATION REQUEST FOR FINANCIAL PROCESS RELATED TO  
TICKETING SERVICES FOR THE 2012 NELSON ARTS FESTIVAL**

I refer to your official information request dated 27 May 2020 for

- 1. A copy of the actual governing NCC document that provides authorisation to open bank accounts and establish fiduciary relationships and the document in place in 2012, and to provide information on*
- 2. What was the audit procedure reconciling ticket sales with actual gate entries and what position was in charge of conducting the audit?*

The information you requested is attached below.

**Question 1:** I have provided copies of both the current governing Council document that provides authorisation to open bank accounts and establish fiduciary relationships, and the document relating to 2012.

Internal Document ID:A2404825

The current Officer Delegation Manual updated in July 2018 states:

<b>F4</b>	<b>Overall Treasury functions.</b> Including establishing appropriate structures, procedures, and controls	GM Corporate Services Senior Accountant
<b>F5</b>	<b>Borrowing and investment<sup>[1]</sup></b> Negotiating and authorising borrowing and investment facilities.  Initiating borrowing and investment transactions within existing facilities.	GM Corporate Services Senior Accountant  Management Accountant Senior Accountant Accounting and Property Services Manager Team Leader Revenue
<b>F6</b>	<b>Bank accounts</b>  Opening/closing bank accounts and authorising signatories (but not including the main operating account).  Overseeing the Nelson City Council's cash requirements.	GM Corporate Services   GM Corporate Services Senior Accountant

The 2012 Officer Delegation Manual stated:

<b>No.</b>	<b>Description</b>	<b>Delegated to</b>
<b>F25</b>	<b>Bank accounts</b> Opening/closing bank accounts and authorising signatories (but not including the main operating account)  Overseeing the Nelson City Council's cash requirements	CE CFO  CFO
<b>F26</b>	<b>Day to day treasury functions</b> Maintaining a register of all major balance sheet items including bank, investment and borrowing reconciliations, countersigning cheques, reviewing and approving bank reconciliations and overseeing maintenance and integrity of General Ledger recording	CFO Team Leader Accounting Services Management Accountant Financial Accountant Accountant

No.	Description	Delegated to
<b>F27</b>	<b>Cheque signing and bank authorities</b>	
<b>F27A</b>	<u>Nelson City Council General Account</u>	Any two of the following positions (signing and counter-signing): <ul style="list-style-type: none"> <li>• Mayor</li> <li>• CE</li> <li>• CFO</li> <li>• EM Support Services</li> <li>• Team Leader Accounting Services</li> <li>• Management Accountant</li> <li>• Financial Accountant</li> <li>• Accountant</li> </ul>

**Question 2:** Council does not have a written record specifically describing an audit procedure for reconciling ticket sales with actual gate entries in 2012, and defining what role was responsible for the audit. Although the staff involved in this activity no longer work for Council, we have discussed procedures in place in 2012 with other longstanding staff and can advise that the Festival Director would be expected as part of the event review to identify any discrepancies between ticket sales and attendance. No such discrepancies are noted in Council records.

You have the right to seek an investigation and review by the Ombudsman of this response. Information about how to make a complaint is available at [www.ombudsman.parliament.nz](http://www.ombudsman.parliament.nz) or Freephone 0800 802 602.

If you wish to discuss this decision with us, please feel free to contact Mark Preston-Thomas, Manager Community Partnerships via email at [mark.preston-thomas@ncc.govt.nz](mailto:mark.preston-thomas@ncc.govt.nz).

Yours sincerely



**Roger Ball**  
Group Manager – Community Services