

**From:** Official Information  
**Sent:** Thursday, 23 November 2023 9:06 am  
**To:** [REDACTED]  
**Cc:** [REDACTED]  
**Subject:** KPMG Review - Release of information  
**Attachments:** KPMG Review - Final - 23 November 2023.pdf; Improvement Action Report - FINAL as at 23 Nov 2023.pdf

Dear [REDACTED]

I refer to your request for the KPMG review. As discussed, a public version of this review was being prepared for release.

Attached is the KPMG independent review (with redactions) into staff numbers in the Three Waters Unit, along with the associated action plan.

Late last year an internal audit into staffing levels within the Three Waters Unit was commissioned, to ascertain whether there were irregularities in both the number of staff and the way new positions had been established and recruited for.

Consequently the decision was made to conduct an independent review into the situation given irregularities were identified. KPMG was engaged to conduct this review. It was important to determine if there was an irregularity, were there others and how and why they occurred.

The KPMG report is an exhaustive review which made six recommendations addressing the issues of why finance and HR practices do not align.

The attached action plan was developed based on the recommendations which will ensure the organisation has more robust procedures in place. Staff are already implementing the plan.

Additionally the following statement is being released alongside the review.  
*Christchurch City Council has received the report of KPMG dated 13 June 2023 following KPMG's independent external review into staffing in the Council's Three Waters Unit. The Council has considered the recommendations in such report and as at November 2023 is in process of working through them and their effects on its operations. This includes evaluating its internal recruitment systems, personnel planning and operational necessity, the latter being a recruitment element that KPMG did not focus on in their review.*

The review contains a considerable number of redactions. All of this information is being withheld under the following section of the LGOIMA - 7(2)(a) – to protect the privacy of natural persons.

In the Council's view the reasons for withholding these details are not outweighed by public interest considerations in section 7(1) favouring their release.

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

Kind regards,

Sean

**Sean Rainey**  
**Manager Official Information and Privacy Officer**  
Official Information Team  
Office of the Mayor and Chief Executive

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