



12 February 2014

Official Information Request No. 9000127234
(Please quote this in any correspondence)

Ms Grace Haden
23 Wapiti Avenue
Epsom
Auckland 1024

By email: fyi-request-1376-402e72ec@requests.fyi.org.nz

Dear Ms Haden

Local Government Official Information and Meetings Act 1987

Re: More questions about employee benefits

I refer to your email, which we received on 19 December 2013, requesting more information about employee benefits.

Paragraph 33 of Schedule 10 of the Local Government Act 2002 requires a local authority to disclose in their Annual Reports information regarding severance payments. Details of severance payments made by the Council and Group are included in the Annual Reports. As the information you have requested is already publicly available we confirm that under Section 17(d) of the Local Government Official Information and Meetings Act 1987 (LGOIMA) we decline to release the requested information. In addition we believe that disclosing any additional information would be personal information, which is protected by section 7. of the LGOIMA.

The breakdown for the Council and Group for expenses referred to as Employee benefits is attached as Appendix 1.

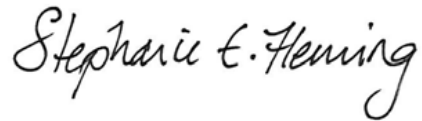
Auckland Council, along with all reporting entities, is required to disclose employee benefits. What is included in employee benefits is not defined. Rather than publish one figure, Auckland Council decided to disclose three categories; salaries and wages, superannuation contributions and other benefits.

When preparing the 2013 disclosure a small change was made to the items appearing in two of the categories. In particular, recruitment and training costs were moved from salaries and wages to other employee benefits. Unfortunately the adjustment was not made to the 2012 comparative figures. This means there is \$9.9 m disclosed as salaries and wages in the 2012 comparatives that should have been disclosed as other employee benefits. The total of employee benefits is correct.

In regard to your request for a copy of the change of policy which facilitated the change of coding of training expenses, how the individual items are grouped is not an accounting policy therefore there is not a change of policy document we can provide.

I also wish to apologise for the delay in getting this response to you and draw your attention to your right of complaint to the Office of the Ombudsmen regarding this.

Yours sincerely

A handwritten signature in black ink that reads "Stephanie E. Fleming". The signature is written in a cursive style with a large initial 'S' and a decorative flourish at the end.

Stephanie Fleming
Public Information Advisor
Public Information office

9000127234

Appendix 1

Employee Benefit expense as reported in the 2012/13 Annual Report

Council

(\$000)'s	2013	2012	Variance in accounts	2012 reclassified	Actual Variance
Salaries and wages	425,279	421,219	4,060	(9,916)	13,976
Contributions to defined contribution schemes	7,773	6,570	1,203		1,203
Annual leave accrual	(811)	1,091	(1,902)		(1,902)
Union fees	(60)		(60)	70	(130)
Accident insurance levy	3,899		3,899	470	3,429
Medical insurance	2		2	6	-4
Fringe benefit expense	536		536	665	(129)
Recruitment expense	1,943		1,943	2,208	(265)
Redundancy expense	7,027		7,027	44	6,983
Training expense	7,569		7,569	5,560	2,009
Clothing and protective equipment expense	954		954	893	61
Other staff expense	98		98	-	98
Other employee benefits	21,157	1,091	20,066	9,916	10,150
Total employee benefits	454,209	428,880	25,329	-	25,329

Group

(\$000)'s	2013	2012	Variance in accounts	2012 reclassified	Actual Variance
Salaries and wages	638,083	636,690	1,393	(22,098)	23,491
Contributions to defined contribution schemes	13,053	11,104	1,949		1,949
Annual leave accrual	3,744	6,912	(3,168)		(3,168)
Union fees	-68		-68	74	(142)
Accident insurance levy	6,465		6,465	2,975	3,490
Medical insurance	984		984	892	92
Fringe benefit expense	1,180		1,180	1,352	(172)
Recruitment expense	3,353		3,353	3,200	153
Redundancy expense	10,295		10,295	2,929	7,366
Training expense	10,640		10,640	8,635	2,005
Clothing and protective equipment expense	1,547		1,547	1,542	5
Other staff expense	3,737		3,737	499	3,238
Other employee benefits	41,877	6,912	34,965	22,098	12,867
Total employee benefits	693,013	654,706	38,307	-	38,307