

Audit, Finance & Risk Committee
14 October 2021

Report for Agenda Item | Rīpoata moto e Rāraki take : 2

Department: Finance, Legal & Regulatory

Title | Taitara Sensitive Expenditure

PURPOSE OF THE REPORT | TE TAKE MŌ TE PŪRONGO

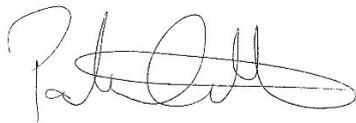
The purpose of this report is to describe the steps taken to assess sensitive expenditure against delegations and policy, and to report any anomalies, including transactions outside of delegated authority or information indicating theft, fraud or misuse of QLDC property.

RECOMMENDATION | NGĀ TŪTOHUNGA

That the Audit, Finance & Risk Committee:

1. **Note** the contents of this report.

Prepared by:



Paddy Cribb
Finance Manager

30/09/2021

Reviewed and Authorised by:



Stewart Burns
General Manager – Finance,
Legal & Regulatory

30/09/2021

CONTEXT | HORPOAKI

- 1 The current sensitive expenditure policy took effect from January 2019. At the February 2015 Committee meeting, the Chair requested updates against the following sensitive expenditure categories:
 - Chief Executive's exercise of delegated powers;
 - Gift and Hospitality register;
 - Travel register;
 - Purchase card audit;
 - New contracts;
 - Infrastructure consultant spend; and
 - Employee benefits.
- 2 At the March 2016 Committee meeting, a request was made to perform a review of one-up approvals looking randomly at purchase orders and the authorisation levels.

ANALYSIS AND ADVICE | TATĀRITANGA ME NGĀ TOHUTOHU

- 3 The following assessments have been made for sensitive expenditure over the period from 1 April 2021 to 30 June 2021.
- 4 **Chief Executive's exercise of delegated powers:** This review included the signing and sealing register. No anomalies were noted and all transactions were within delegated authority.
- 5 **Gift and hospitality register:** The register was reviewed with no anomalies noted. All entries were accepted and approved in line with the Gifts and Hospitality Policy.
- 6 **Travel register:** The register was reviewed, and all travel entries were appropriately approved in line with the sensitive expenditure policy. A reminder email and link to the travel register is now sent out to staff processing travel expenditure to remind them to complete the register to ensure completeness. Travel expenditure is also confirmed as part of this sensitive expenditure review through purchase orders and P-card testing.
- 7 **Purchase card audit:** There were 564 purchases made totalling \$65,950 with an average spend of \$116.93 per transaction (previous report: \$96.70 per transaction). Refer to attachment A for a summary of the purchase card audit.
- 8 As at 30 June 2021, 52 active cards were on issue with a combined card limit of \$104,001 (31 March 2021: 55 active cards with a combined card limit of \$106,001). Two new cards were issued to staff members due to staff changes and/or business needs, five cards were deactivated as the staff members left QLDC and two cards were cancelled and replaced due to being lost by the employee.
- 9 All new cardholders received individual training prior to obtaining their P-card from a finance representative. This included an overview of the Sensitive Expenditure Policy and other relevant policies. All new purchase cards require the sign off from the Chief Executive.

- 10 **New contracts:** Refer to attachment B for a summary of contracts created in TechnologyOne during the period from 1 April - 30 June 2021. Note this excludes contracts <\$50,000
- 11 **Professional Services spend:** Total supplier spend for the July-June 2020/21 financial year is \$193.9m (2019:20 \$148.3m; 2018:19 \$142.0m) and of that, total spend on Professional Services (including legal) for the period is \$31.2m or 16.1%. (2019:20 \$29.1m or 19.6%; 2018:19 \$28.2m or 19.9%)
- 12 \$31.2m represents the total spend across both Capex and Opex of which, the majority is being driven by capital projects \$18.2m (58%).
- 13 During this period there were 118 suppliers coded as Professional Services and of this group, there were 54 professional services suppliers who have an individual spend greater than \$100k;
- 14 The 10 largest suppliers make up \$18.8m of the total spend or 60%:

#	Supplier	Total spend	Type
1	BECA LIMITED	\$3,925,811.32	Design
2	WSP New Zealand Limited	\$3,006,167.28	Design
3	Wynn Williams	\$2,320,820.36	Legal + use of experts
4	MEREDITH CONNELL BARRISTERS & SOLICITORS	\$1,925,913.29	Legal
5	Stantec New Zealand	\$1,710,434.57	Design
6	SIMPSON GRIERSON	\$1,195,073.08	Legal
7	JACOBS NEW ZEALAND LIMITED	\$1,157,265.16	Design
8	Candor3 Limited	\$1,088,295.15	Design
9	RESOURCE CO-ORDINATION PARTNERSHIP LTD	\$1,036,099.98	Project Management
10	GHD LIMITED	\$785,539.68	Design

- 15 The reporting of professional services requires a largely manual analysis of data related to panel expenditure, contract appointment and supplier budget; all of which is not currently captured within TechOne. Finance and Procurement are working with Knowledge Management for reporting enhancements to be able to include this as part of our quarterly reporting.
- 16 Refer to attachment C Professional Services Spend and attachment D Professional Services June YTD commentary for further details.

Property & Infrastructure Procurement Panel

- 17 In 2018, the Property and Infrastructure Group developed a strategic procurement plan for the 2018-2021 3-waters programme. The resultant framework included the development of two panels (3 Waters Design, 3 Waters Contract Works).
- 18 Following a tender process, 6 organisations were appointed to the design panel (Aecom NZ Ltd, Beca Ltd, Fluent Infrastructure Solutions Ltd, GHD Ltd, Jacobs NZ Ltd and Stantec NZ) and 4 organisations have been appointed to the Contract Works panel (Downer,

Fulton Hogan, HEB Construction and McConnell Dowell). All projects are now in delivery phase with 10 projects having progressed into the construction phase of the project lifecycle.

- 19 **Update:** A Panel Review was completed by Morrison Low in June 2021, to assess the performance of the panel over the past 3 years and to provide recommendations to improve the panel over the next few years as we enter into the next LTP. The PMO are currently reviewing the recommendations and will implement an action plan to address areas of improvement. Overall, however, Morrison Low recommended the maintenance of the existing panels. The panels were implemented in accordance with the Procurement Policy and contracts are awarded through secondary procurement, in accordance with the approved Panel Management Plan. Given the maintenance of the panels, there will be no future updates to the Committee unless there are any significant matters to report.

Planning & Development procurement panel

- 20 A Request for Proposals (RFP) for a Planning and Development professional services panel was released on 30 August 2019 on GETS, with a closing date of 9 October 2019. Panel members awarded with a preferred contract are the preferred (but not exclusive) suppliers for the delivery of professional services. Respondents that did not get appointed to the panel, but who meet minimum requirements, have been included on a Pre-Qualified list and may be offered work dependent on the Council workloads, specialist skills and availability of panel members. Contracts for Preferred panel members have been completed.
- 21 Contracts for Pre-Qualified panel members have been finalised for the Resource Consents and Building teams, with contracts for Planning Policy and RM Engineering to be issued upon engagement, when required.

P&D Discipline	Total Suppliers	Preferred	Pre-Qualified
RM Engineering	28	9	22
Resource Consents	48	25	29
Planning Policy	50	22	36
Building Services	7	7	2

Note: some Panel members have been offered both Preferred and Pre-Qualified contracts, depending on their expertise offered.

- 22 **Update:** The Committee previously received an update to confirm that the Planning and Development Panel appointments process had been completed, with suppliers appointed to preferred or pre-qualified status. New purchase orders are issued at the start of each financial year for all suppliers and for the current financial year, no PO will be issued without confirmation that the supplier has been procured either under the Panel arrangement or by a confirmed and approved separate procurement process. Direct

appointments require a specific Procurement Departure Request to be approved or are covered under the provisions of Council's procurement policy and guidelines. There will be no further update to the Committee on the P&D panel unless there are any significant matters to report.

23 **Employee benefits:** No anomalies noted as per report and register provided from HR; all employee benefits on the report were as per employment contracts.

24 **Purchase order audit:** The appropriate financial delegation limits were applied to the approval of all purchase requisitions generated during the period from 1 April to 30 June 2021. All purchase requisitions were selected from transactions with travel and accommodation providers to ensure that appropriate approval was obtained. There was one instance of a manager approving their own accommodation expenditure, however subsequent approval was provided.

25 **Advice:** The report is for noting.

CONSULTATION PROCESS | HĀTEPE MATAPAKI:

> SIGNIFICANCE AND ENGAGEMENT | TE WHAKAMAHI I KĀ WHAKAARO HIRAKA

26 This matter is of low significance, as determined by reference to the Council's Significance and Engagement Policy because it is not considered to adversely affect the level of service or the manner or extent to which the Council delivers its services as no anomalies have been identified.

> MĀORI CONSULTATION | IWI RŪNANGA

27 Not required as the matter is of low significance as noted above.

RISK AND MITIGATIONS | NGĀ RARU TŪPONO ME NGĀ WHAKAMAURUTANGA

28 This matter relates to the Regulatory/Legal/Compliance risk category. It is associated with RISK00024 Ineffective Control Processes to Prevent Theft/Fraud by Staff and Contractors within the QLDC Risk Register. This risk has been assessed as having a Moderate inherent risk rating.

29 The report is for noting only, however by noting this report the committee gives the public confidence that the controls used to treat the risk are effective in the reporting period.

FINANCIAL IMPLICATIONS | NGĀ RITENGA Ā-PŪTEA

30 As the assignment of delegated powers and the assessment of sensitive expenditure is an administrative matter, there are no budget or cost implications arising from this report. No anomalies have been identified and it is not proposed to make any significant changes to any internal practices or procedures.

COUNCIL EFFECTS AND VIEWS | NGĀ WHAKAAWEAWE ME NGĀ TIROHANGA A TE KAUNIHERA

31 The following Council policies, strategies and bylaws were considered:

- Receiving Gifts & Hospitality Policy
- Sensitive Expenditure Policy
- Staff Recognition for Significant Events Guideline
- Purchasing Card Policy
- Procurement Policy
- Financial Delegations Register

32 The report is for noting and is consistent with the principles set out in the named policies.

LEGAL CONSIDERATIONS AND STATUTORY RESPONSIBILITIES | KA TURE WHAIWHAKAARO, ME KĀ TAKOHAKA WAETURE

33 This report achieves the purpose of the Local Government Act 2002 by ensuring that transactions occur in a manner that is accountable.

LOCAL GOVERNMENT ACT 2002 PURPOSE PROVISIONS | TE WHAKATURETURE 2002 O TE KĀWANATAKA Ā-KĀIKA

34 The report is for noting and is consistent with the Council’s plans and policies.

ATTACHMENTS | NGĀ TĀPIRIHANGA

B1	Purchase Card Audit Summary
B2	Contracts Register
B3	Professional Services June YTD Spend
B4	Professional Services June YTD Spend Commentary

Attachment A Purchase Card Audit Summary

Period	1 April – 30 June 2021	Report no:	30
Transactions			535
Audited transactions			45
Issues with audited transactions			0
Transactions with process/coding issues identified as part of monthly review			66

Preamble

The audit process checked individual transaction details, specifically receipt information and user comments, including if products or services purchased were work related and in compliance with relevant policies. A sample of 15 sensitive expenditure transactions per month were selected as all transactions are checked for accuracy of coding on a monthly basis and all account and/or GST coding errors are corrected as part of the month end process which is performed by the Assistant Financial Accountant.

Transactions were classified as having either:

- a. no issue
- b. use issue (private without being reimbursed)
- c. process issue
 - no tax invoice for purchases > \$50
 - not in accordance with policy

The monthly review of coding identifies:

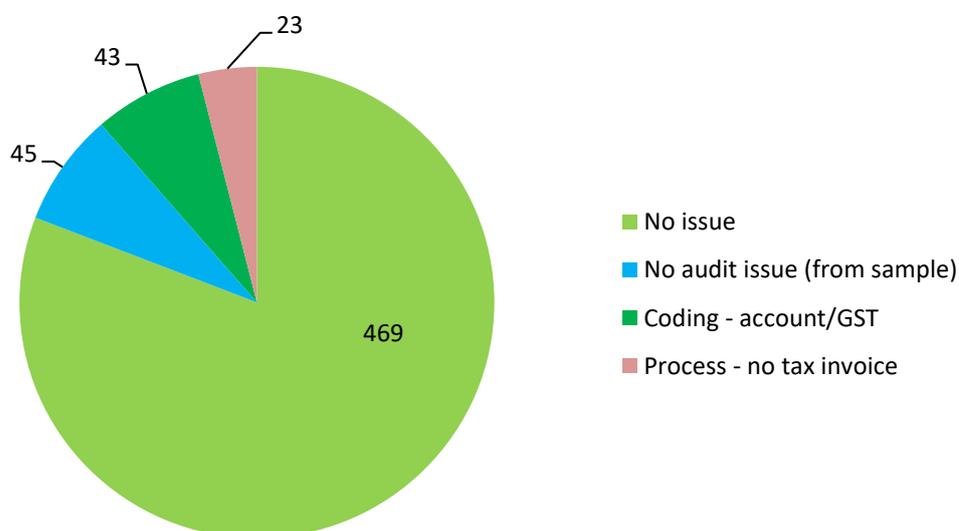
- a. GST issue; and/or
- b. account coding issue

Results

The following issues were noted:

- Forty-three instances of an incorrect account and/or GST classification were noted during the monthly checks and twenty-three transactions did not have the appropriate supporting tax invoice. These errors were all corrected as part of the month-end process and are therefore not an area of concern. P-card holders are notified of the errors with relevant explanations to minimise future errors.
- All sensitive expenditure transactions that were tested had correct receipts, were appropriately approved in line with the sensitive expenditure policy and the two noted that were for private use were correctly coded to the balance sheet without GST and subsequently reimbursed.

Figure 1: Overview of Audit Results



Attachment B

CONTRACTS REGISTER

Period: 1 April 2021 - 30 June 2021

New contracts created in TechOne > \$50,000

Contract Create Date	Contract Number	Contract Description	Contractor	Approved Contract Value	Expected Start Date	Expected Finish Date
15/04/2021	000420	Glenorchy Tennis Court	Central Western Roding Limited	\$ 140,000	1/04/2021	15/05/2021
10/05/2021	000421	Kerry Drive Carpark	M3 Contracting	\$ 197,710		
11/05/2021	000424	O-17-002 Parking Machine Maintenance 21/22	Global Integrated Solutions Ltd	\$ 212,000	1/07/2021	1/06/2022
11/05/2021	000427	CT370 Lake Hayes Water Scheme 21/22	Fulton Hogan Ltd	\$ 1,143,524	1/07/2020	30/06/2021
11/05/2021	000429	C-17-010 Cartage of Sludge to Kings Bend 21/22	S J Allen Wakatipu 2000 Ltd	\$ 450,942	1/07/2020	30/06/2021
12/05/2021	000430	C-21-012 Planning Services for Luggate Water Supply	Boffa Miskell	\$ 149,000	12/05/2021	12/05/2023
12/05/2021	000432	C-21-012 Planning Service: Marine Parade PS	Boffa Miskell	\$ 55,000	12/05/2021	12/05/2023
12/05/2021	000433	C-21-012 Planning Service: Marine Parade Gardens	Boffa Miskell	\$ 27,000	12/05/2021	12/05/2023
13/05/2021	000434	CT306 Landfill 21/22	Scope Resources Ltd	\$ 5,339,225	1/07/2020	30/06/2021
13/05/2021	000435	O-19-001 Solid Waste Services Contract 21/22	Waste Management NZ Limited	\$ 6,766,404	1/07/2019	
14/05/2021	000437	3W Proc Sup Sep–Kingston HIF & Ser Panel Perf Review	Morrison Low & Associates Ltd	\$ 91,332	11/05/2021	27/07/2021
14/05/2021	000438	C-21-050 Assistant PM Services	Pinnacles Civil Group Limited	\$ 100,000		
18/05/2021	000439	C-21-053 ETC Shotover Country Borefield and Rising Main	TEAM Projects Advisory Ltd	\$ 52,090	1/04/2021	28/02/2022
20/05/2021	000440	Luggate Memorial Centre construction	The Breen Construction Company Ltd	\$ 3,419,349	31/05/2021	20/04/2022
21/06/2021	000443	Queenstown SW and Lucas Place rehab	HEB Construction Limited	\$ 4,849,376	13/05/2021	31/10/2021
24/06/2021	000444	Shotover Country Borefield, Water Treatment Plant and Rising	Fulton Hogan Ltd	\$ 6,809,709	21/06/2021	
28/06/2021	000445	Wanaka Exeloo Install	SICON Blakely Construction	\$ 198,583		

Professional Services Spend Review

October – Audit, Finance and Risk committee meeting

Agenda

- > Background
- > Expenditure Analysis
- > Next Steps & Recommendations
- > Recommendation – Audit, Finance & Risk Committee Reporting

Purpose of the Report

- > To note the total professional services spend of QLDC for 12 months to 30 June 2021.

NB, This is to become a quarterly internal report for ELT (as part of Audit, Finance and Risk Committee Reporting.)

Full Council resolution (June 2020) to;

- > *Direct the CE to undertake a review of consultancy spend by the organisation*

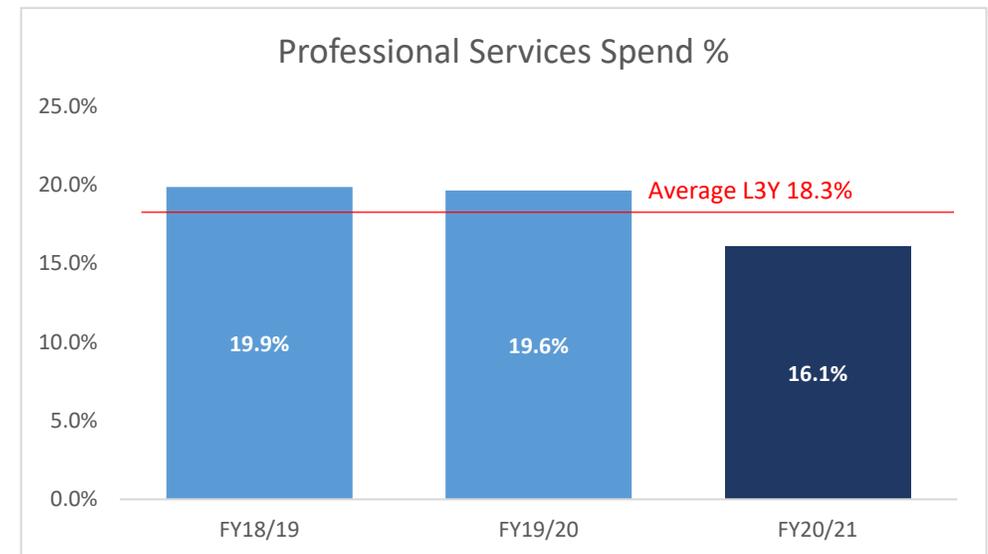
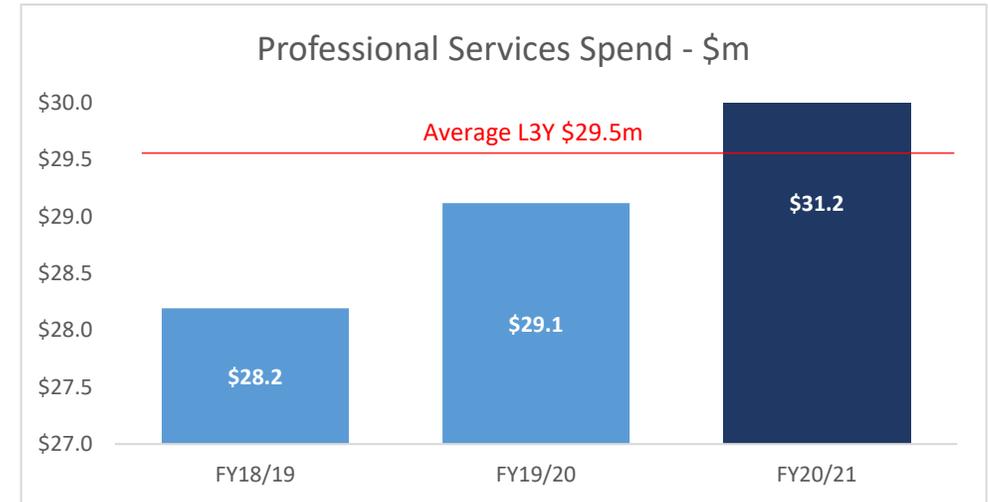
Actions since June 20 include;

- > *Jul-Nov 20: internal meetings held between finance and procurement to agree draft reporting*
- > *Dec 20: first draft of quarter one professional spend report sent to chief executive*
- > *Feb 21: meeting held with CE and CFO to determine further reporting using December YTD spend*
- > *June 21: March YTD professional services spend presented to ELT with further reporting agreed*

Professional Services as % of Supplier Spend

TREND: Nominal Amount Increasing but % Decreasing

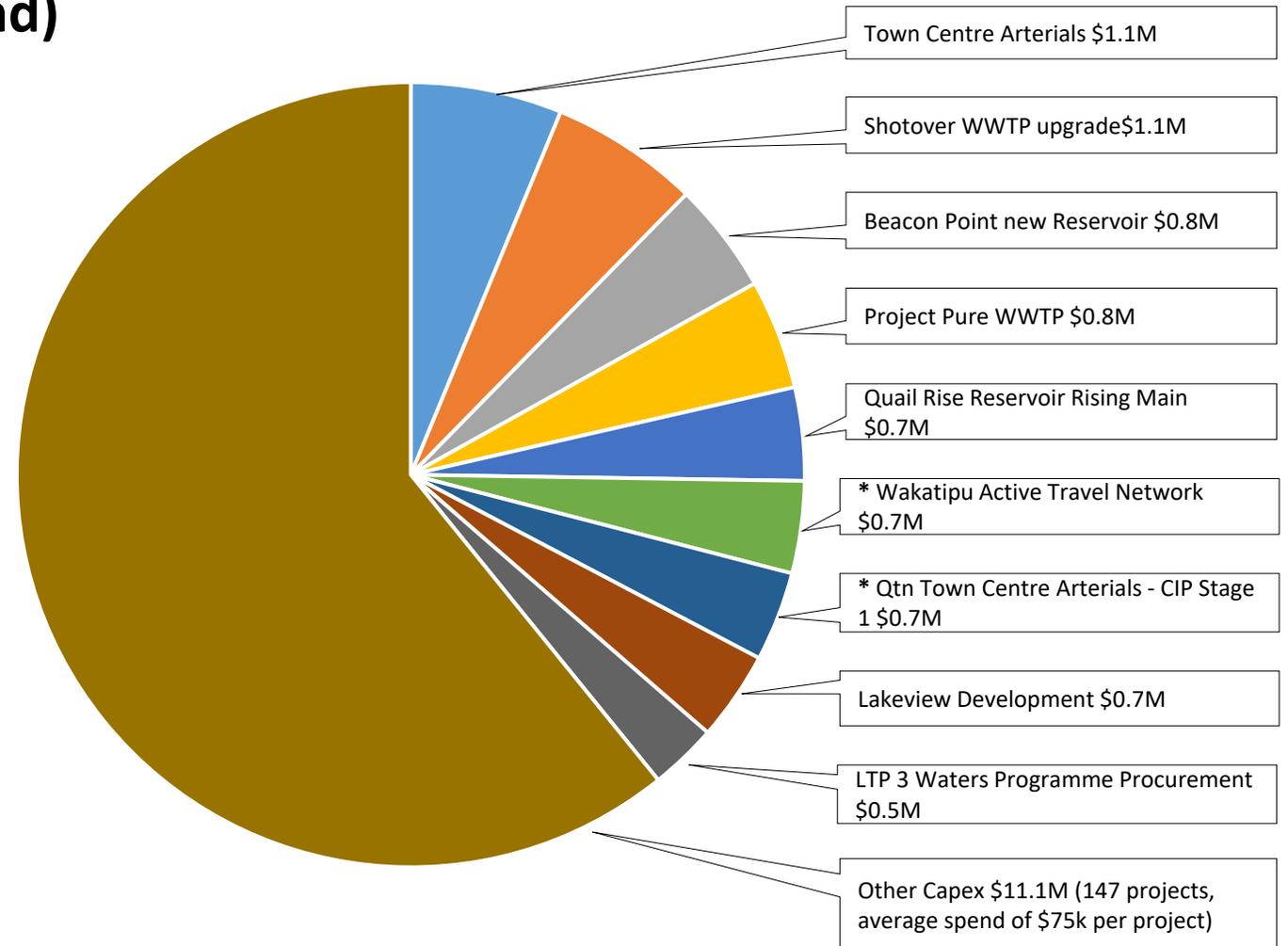
- >
- > The 2018-2028 Ten Year Plan was Council's most ambitious capital investment programme. The preliminary scoping and detailed design stages have resulted in a higher proportion of spend within professional services. As they now move into delivery phase, the ongoing percentage of spend in professional services will reduce.
- > FY21 Professional Services spend (\$31.2M) is the highest it has been the last three years for the above-mentioned reason
 - > Increasing by \$0.9M vs FY19 and \$2.1M vs FY20.
- > As a percentage of total supplier spend however, Professional Services spend has been steadily decreasing.
 - > Reducing from 19.9% in FY19, to 19.6% FY20 and 16.1% in FY21.
- > \$31.2M is the spend across both Capex and Opex
 - > Majority driven by capital projects \$18.2M (58%) and Opex \$13.0M (42%)



CAPEX Professional Services by Project

TOTAL: \$18.2M (58% of total spend)

- > \$7.1M (39%) driven by nine projects (see pie chart)
- > Other CAPEX represents \$11.1M (61%), spread across 147 projects
 - > Average spend of \$75k per project
- > In total, there are 156 projects with an average spend of \$117k

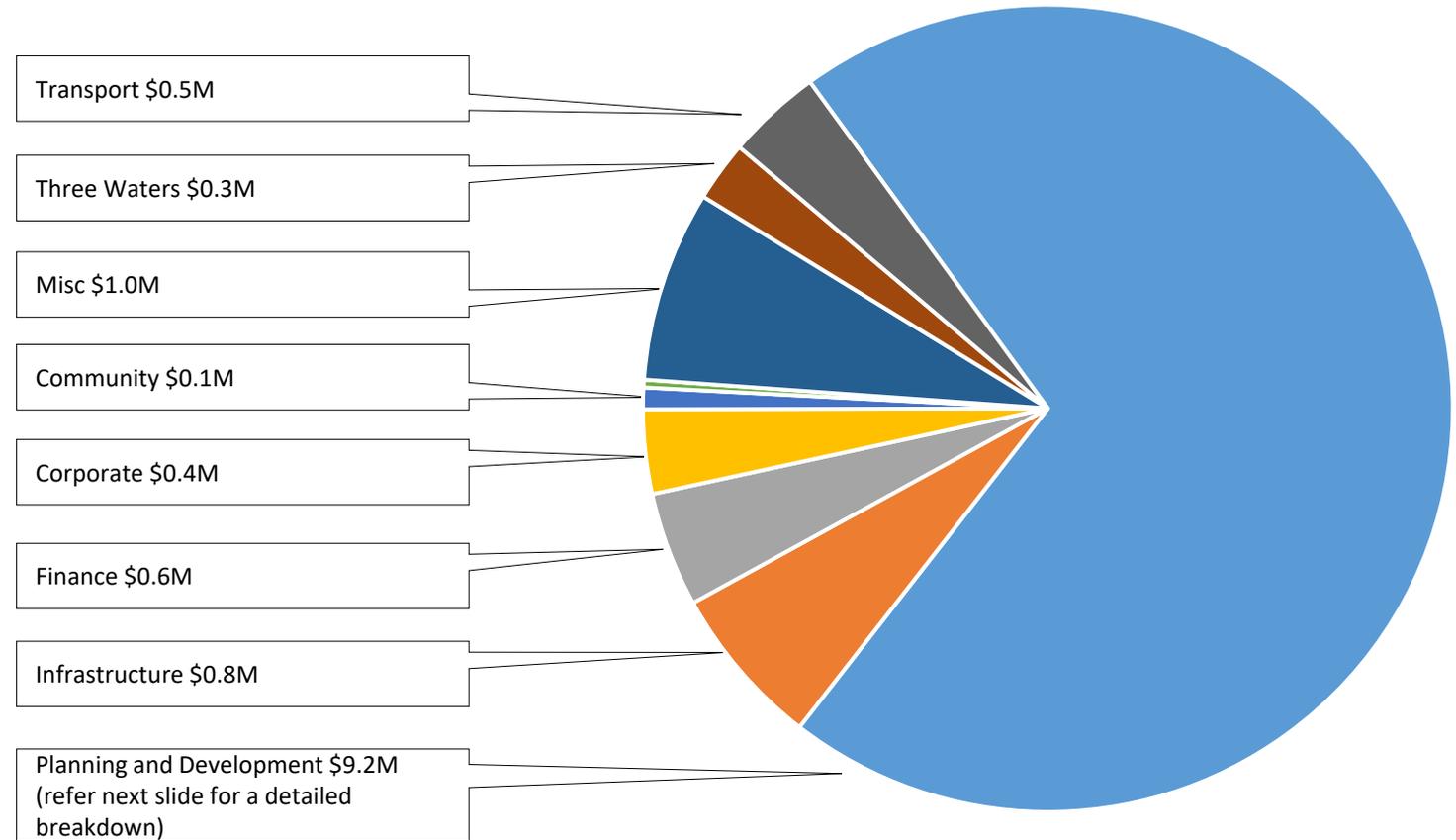


* Indicates project is either subsidised or includes a subsidy

OPEX Professional Services

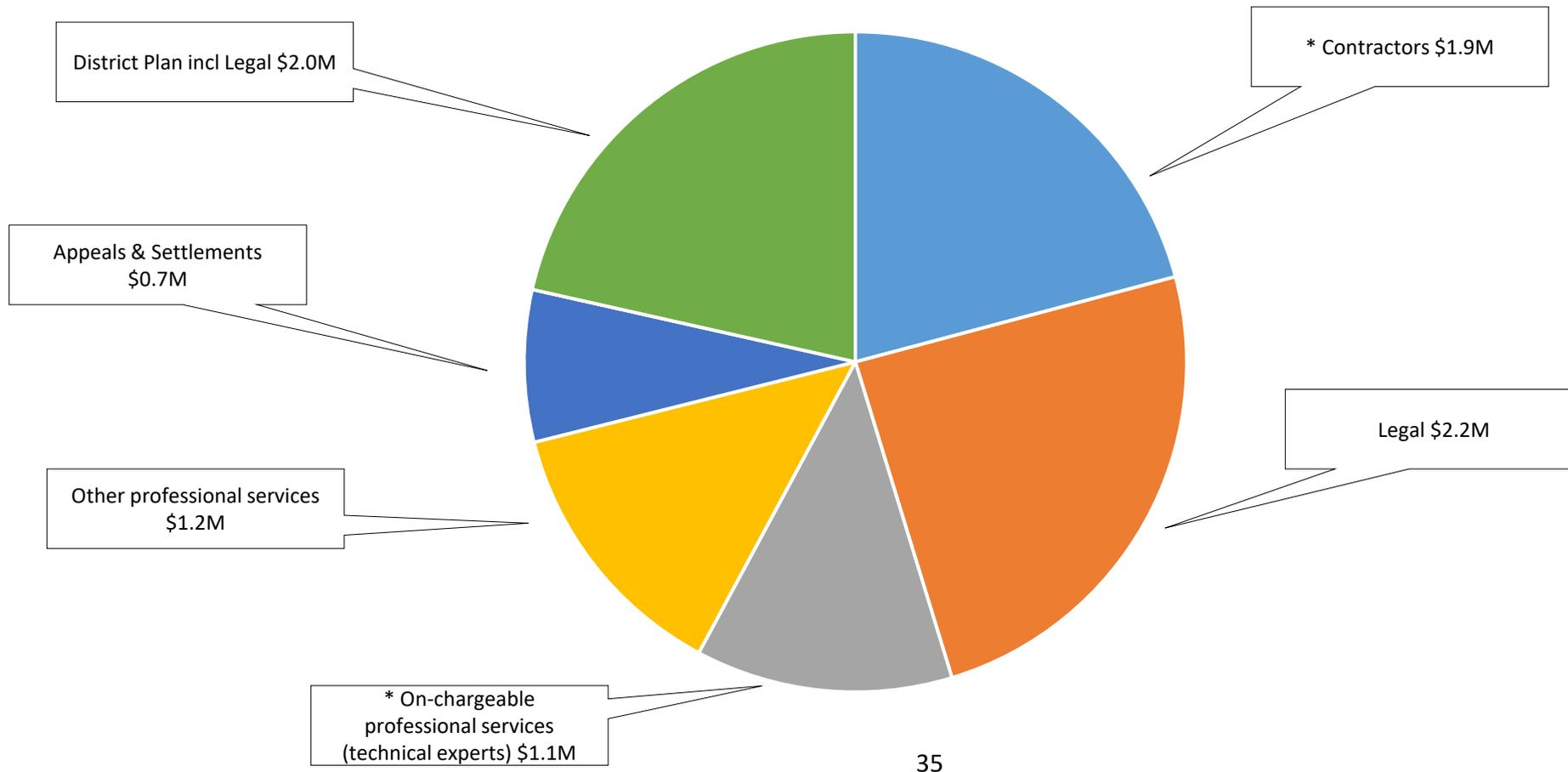
TOTAL: \$13.0M (42% of total spend)

> \$9.2M (71%) driven Planning and Development, refer to the next slide for a detailed breakdown



Breakdown of P&D Professional Services

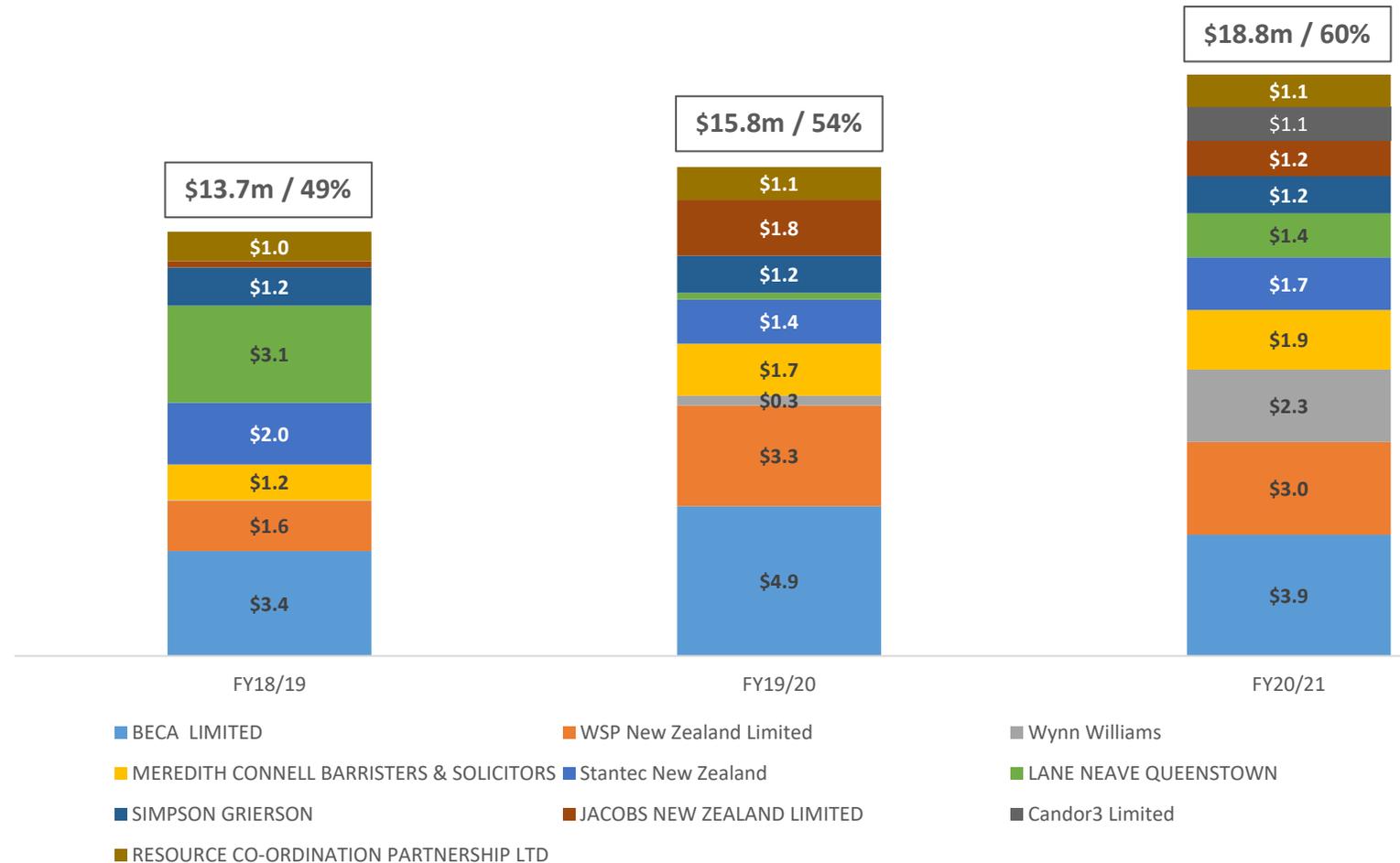
Planning & Development Spend: \$9.2M



* 100% recoverable

Largest 10 Professional Services suppliers

- > Year-on-year increase in spend with largest 10 suppliers
- > Accounted for 60% of professional services spend in FY20/21
 - > Increase of 5% and 6% YoY
- > Wynn Williams
 - > Includes use of experts for weather tightness claims



Review of Professional Services expenditure - July20-June21

Process:

A report was run from TechOne listing all suppliers and their spend which was the starting point for this analysis.

This data was then filtered by supplier type "Consultants" which excluded non-controllable costs (\$16.8m) such as IRD, NZTA and Deloitte audit fees and other trade/contract accounts (\$90.5m) such as Fulton Hogan, Downer, Veolia and Waste Management. This is a manual process to update the supplier types on the report as this functionality is not yet in TechOne.

To note, we cannot compare to budget for this spend because it is based on total professional service firm spend as opposed to where these suppliers' costs have been coded (e.g., Engineering consultants).

The 10 largest professional services were selected, and a further breakdown provided listing where the costs were coded.

Summary:

Total suppliers spend for the July-June21 20/21 financial year was \$193.9m (2019:20 \$148.3m; 2018:19 \$142.0m)

And of that, total spend on Professional services (including legal) for the period is \$31.2m or 16.1%. (2019:20 \$29.1m or 19.6%; 2018:19 \$28.2m or 19.9%)

During this period there was 118 suppliers used coded as Professional Services;

There were 55 professional services suppliers who have an individual spend greater than or equal to of \$100k;

The 10 largest suppliers (both opex and capex) make up \$18.8m of the total spend or 60%

80% of the total professional services spend is made up of 22 suppliers, listed below:

#	Supplier	Total spend	Type
1	BECA LIMITED	\$3,925,811.32	Design
2	WSP New Zealand Limited	\$3,006,167.28	Design
3	Wynn Williams	\$2,320,820.36	Legal
4	MEREDITH CONNELL BARRISTERS & SOLICITORS	\$1,925,913.29	Legal
5	Stantec New Zealand	\$1,710,434.57	Design
6	SIMPSON GRIERSON	\$1,195,073.08	Legal
7	JACOBS NEW ZEALAND LIMITED	\$1,157,265.16	Design
8	Candor3 Limited	\$1,088,295.15	Design
9	RESOURCE CO-ORDINATION PARTNERSHIP LTD	\$1,036,099.98	Project Management
10	GHD LIMITED	\$785,539.68	Design
	WT PARTNERSHIP	\$546,854.96	Cost management
	FLUENT INFRASTRUCTURE SOLUTIONS LTD	\$435,647.52	Design
	HARRISON GRIERSON CONSULTANTS LTD	\$395,959.09	Design
	THE PROPERTY GROUP LIMITED	\$369,726.62	Property consultant

	Pattle Delamore Partners Limited	\$354,430.11	Property consultant/Asbestos
	GRIT PROJECTS LIMITED	\$349,004.00	Project Management
	Pinnacles Civil Group Limited TA Pinnacles Civil	\$343,389.51	Project Management
	TEAM Projects Advisory LTD	\$296,125.00	Project Management
	Boffa Miskell	\$274,847.84	Planning & design consultant
	Morrison Low & Associates Ltd.	\$267,198.71	Finance & infrastructure management consultant
	Aukaha (1197) Limited	\$254,127.50	Iwi consultation
	Nevis Rise Consulting Ltd	\$246,503.88	Project Management
	Top 80% spend	\$22,285,234.61	

Category of spend summary of the 80%:

- 8 design
- 3 legal
- 5 project management company
- 1 cost management
- 2 property consultant
- 1 Finance & infrastructure management consultant
- 1 Planning & design consultant
- 1 Iwi consultation

We are continuing to improve the category of suppliers within Tech1 so all of this is easily able to be reported on.

Within the 10 largest professional services, the expenditure was as follows:

1. BECA LIMITED		\$3,925,811	
	Project Shotover WWTP upgrade	\$ 1,040,060	Secondary Procurement- 3 Waters Design Services panel
	Project Pure WWTP upgrade	\$ 701,545	Secondary Procurement- 3 Waters Design Services panel
	Town Centre Arterials	\$ 379,471	Procurement departure plan
	Glenorchy Reservoir upgrade	\$ 215,764	Open Market
	Recreation Ground new WW Pump Station	\$ 204,151	Secondary Procurement- 3 Waters Design Panel

2. WSP New Zealand Limited		\$3,006,167	
	Wakatipu Active Travel Network	\$ 630,717	Secondary procurement – 3 waters panel
	Shotover River Bridge AP Duplication	\$ 273,871	Tender process
	Qtn Town Centre Arterials - CIP Stage1	\$ 241,641	Secondary procurement – ESSS panel
	Luggate Hall Replacement	\$ 190,625	Open tender process, with a procurement plan
	Park and Ride Transport Services	\$ 157,821	Secondary procurement following other complex and integrated business cases / transport modelling under the W2G collaboration

3. Wynn Williams		\$2,320,820	
	Building Services - weather tightness claims	\$1,855,498	Appointed via legal services panel
	Resource Consent – appeals & settlements	\$247,562	Appointed via legal services panel

4. MEREDITH CONNELL BARRISTERS & SOLICITORS		\$1,925,913	
	Town Centre Arterials	\$387,261	Appointed via legal services panel
	Cardrona new Wastewater and Water Supply Scheme	\$275,176	Appointed via legal services panel
	Wanaka Airport judicial review	\$263,048	Appointed via legal services panel

5. Stantec New Zealand		\$1,710,434	
	Cardrona new Wastewater scheme Pipeline	\$281,130	Secondary Procurement- 3 Waters Design Services
	LTP 3 Waters Programme Procurement	\$152,549	Secondary Procurement- Panel on GETS
	Ballantyne Road Reseal	\$138,466	Direct Appointment (Procurement Plan)
	Reform Stimulus Delivery Plan (3W)	\$123,131	Direct appointment through Engineering and Specialist Services Panel
	Lucas Place Road Rehab	\$83,922	Secondary Procurement- 3 Waters Design Services

6. SIMPSON GRIERSON		\$1,195,073	
	District Plan	\$919,934.62	Appointed via legal services panel
	LTP 3 Waters Programme Procurement	\$41,336.53	Open tender
	Town Centre Arterials	\$44,953.51	Appointed via legal services panel

7. JACOBS NEW ZEALAND LIMITED		\$1,157,265	
	3 waters PM services	\$589,126	Open Market via GETS
	Kingston Wastewater & water supply new scheme	\$526,928	Secondary Procurement- 3 Waters Design Services

8. Candor3 Limited		\$1,088,295	
	Ladies Mile Master Planning	\$1,061,395	Open tender on GETS

9. RESOURCE CO-ORDINATION PARTNERSHIP LTD		\$1,036,100	
	Lakeview Development	\$418,776	Programme management: panel appointment. Remainder: direct appointment with SFA issued to RCP
	Wanaka Lakefront Development Plan	\$109,248	Direct appointment (Procurement Plan)
	Willow Place WWPS Rising Main upgrade	\$86,939	Direct appointment (Procurement Plan)
	Glenorchy Reservoir upgrade	\$82,348	Direct appointment (Procurement Plan)
	Lakeview Storm Water upgrade	\$67,525	Direct appointment (Procurement Plan)
	Shotover Country Rising Main (bridge)	\$59,073	Direct appointment (Procurement Plan)
	Shotover Country WS new WTP	\$55,198	Direct appointment (Procurement Plan)
	Queenstown Street Upgrades - CIP	\$44,968	Variation to existing contract
	Queenstown Gardens Development Plan	\$41,108	Direct appointment (Procurement Plan)

10. GHD Limited		\$785,540	
	Wanaka Water Trunk Main stage 1	\$270,729	Secondary procurement – 3 waters panel
	Quail Rise new Reservoir	\$136,012	Secondary procurement – 3 waters panel
	Beacon Point new Reservoir	\$112,812	Secondary procurement – 3 waters panel

For reference, prior year's professional service spends were as follows:

2019/20 total supplier spend: \$148,249,507

2019/20 total professional services spend: \$29,117,795 (19.6%)

2018/19 total supplier spend: \$142,020,381

2018/19 total professional services spend: \$28,192,900 (19.9%)

The 10 largest suppliers (both opex and capex) for 2019/20 and 2018/19:

Creditor Name	2019:20 Amount	Type
BECA LIMITED	4,853,378	Design
WSP New Zealand Limited	3,264,184	Design
JACOBS NEW ZEALAND LIMITED	1,807,330	Design
MEREDITH CONNELL BARRISTERS & SOLICITORS	1,686,750	Legal
Stantec New Zealand	1,432,807	Design
SIMPSON GRIERSON	1,203,190	Legal
RESOURCE CO-ORDINATION PARTNERSHIP LTD	1,069,766	Project management
GHD LIMITED	972,902	Design
Professional Building Consultants Limited	684,635	Building services
WT PARTNERSHIP	528,975	Cost management
Total	17,503,918	

Creditor Name	2018:19 Amount	Type
BECA LIMITED	3,399,547	Design
Stantec New Zealand	2,005,927	Design
WSP New Zealand Limited	1,629,062	Design
SIMPSON GRIERSON	1,237,237	Legal
MEREDITH CONNELL BARRISTERS & SOLICITORS	1,151,029	Legal
Professional Building Consultants Limited	994,563	Building services
DSC Group Limited	979,279	Building services
RESOURCE CO-ORDINATION PARTNERSHIP LTD	954,090	Project management
HARRISON GRIERSON CONSULTANTS LTD	953,121	Design
FLUENT INFRASTRUCTURE SOLUTIONS LTD	777,107	Design
Total	14,080,962	