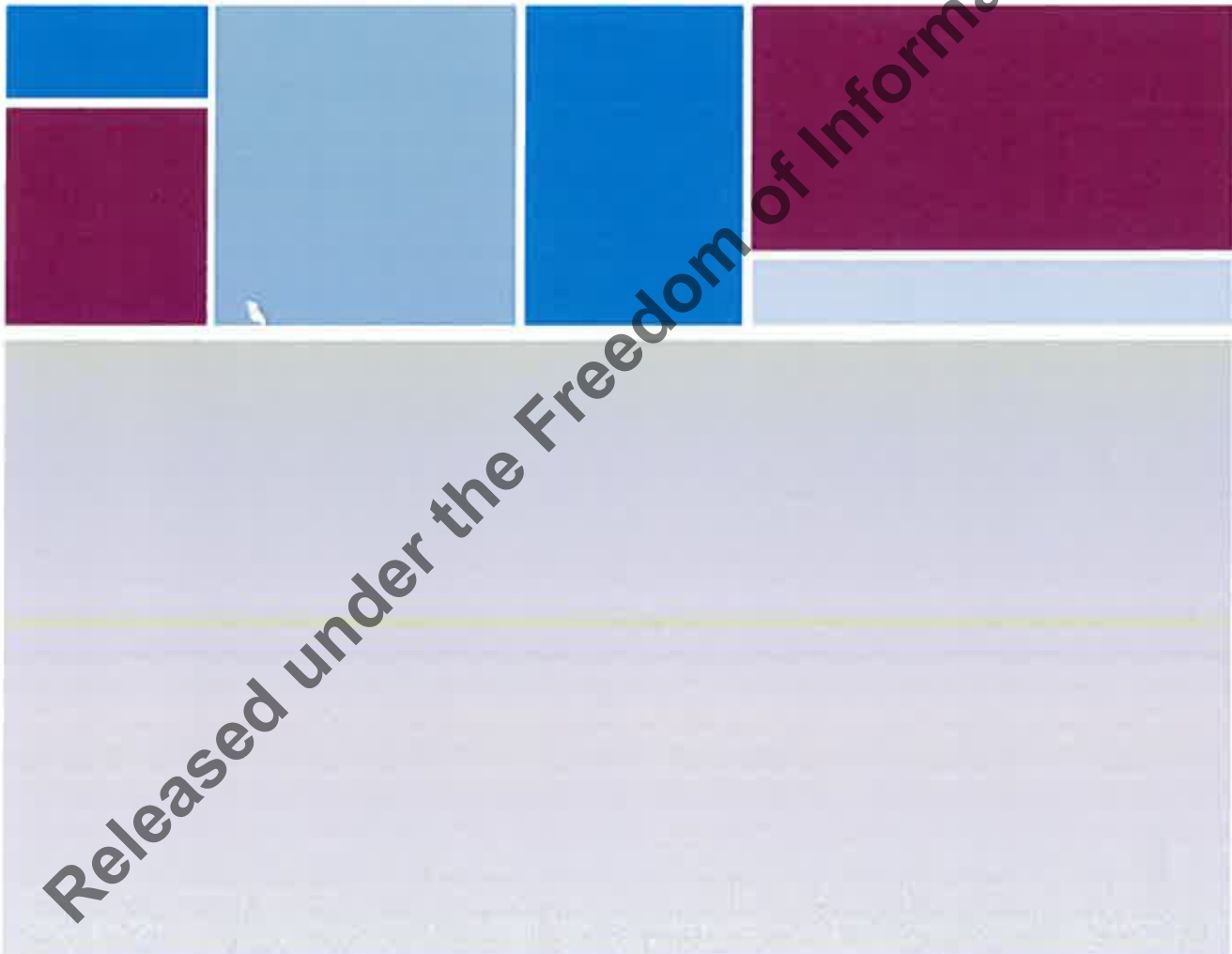


Compliance Review Report

Liberal Party of Australia, NSW Division

2013-14 Annual Disclosure Return

December 2015



AEC

Australian Electoral Commission

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Released under the Freedom of Information Act 1982

Purpose of the report

This report provides the party agent of the registered political party Liberal Party of Australia (NSW Division) (the Party), Mr Simon McInnes, with the Australian Electoral Commission's (the AEC's) opinion as to whether the 2013-14 annual disclosure return lodged on behalf of the Party complied with obligations under sections 314AB, 314AC and 314AE of the *Commonwealth Electoral Act 1918* (the Act).

Disclosure obligations

Registered political parties and associated entities are required under the provisions of the Act to lodge annual disclosure returns.

Section 314AB of the Act requires the agent of a registered political party to report after the end of each financial year:

- the total amount received by, or on behalf of, the party;
- the total amount paid by, or on behalf of, the party; and
- the total outstanding amount of all debts incurred by or on behalf of, the party.

Section 314AC of the Act also provides that if the sum of all amounts received by, or on behalf of, the party from a person or organisation during a financial year is more than the threshold, the return must include the particulars of that sum.

Section 314AE of the Act provides that if the sum of all outstanding debts incurred by, or on behalf of, the party to a person or an organisation during a financial year is more than the threshold, the return must include the particulars of that sum.

Extracts of the texts of these provisions of the Act are reproduced in *Attachment A* to this report.

Conduct of the review

The AEC has authority under s.316(2A) of the Act to review records and gather relevant information to assess whether these disclosure obligations have been met. Section 316(2A) requires the agent of a registered party to produce the documents requested in a notice from the AEC within the period and in the manner specified in the notice.

As part of this process, the AEC issued two notices to Mr McInnes under s.316(2A):

- the first notice required the State Office to provide its financial records in relation to its financial operations for 2013-14
- the second notice required Mr McInnes to provide the financial records for 20 party units selected by the AEC. These party units were selected from a total of 522 operating on behalf of the Party during the 2013-14 financial year

Table 1 below lists the 20 party units selected.

Table 1: Party units selected

No	Party unit name	No	Party unit name
1.	Barton FEC	11.	Marsfield Branch
2.	Bateman's Bay Branch	12.	McMahon FEC
3.	Berowra FEC	13.	Newcastle FEC
4.	Cronulla Branch *	14.	North Sydney FEC
5.	Farrer FEC	15.	Parke FEB*
6.	Gilmore FEC	16.	Parliamentary Leaders Fund
7.	Holsworthy SEC	17.	Paterson FEC
8.	Hume FEC	18.	Prospect SEC
9.	Lidcombe Branch*	19.	Terrigal Branch
10.	Marrickville LGC*	20.	Throsby FEC

An asterisk has been included next to party units that recorded no financial activity.

Mr McInnes responded to both notices by the due date providing the full set of records specified in each notice.

A copy of the notices issued under s.316(2A) of the Act is provided at *Attachment B* to this report.

Scope of the review

The AEC's review was limited to those financial records and documents that were considered to be relevant to determine the completeness and accuracy of the financial reporting in the Party's 2013-14 annual disclosure return in accordance with the requirements of sections 314AB, 314AC and 314AE of the Act.

The AEC does not have the authority under Part XX of the Act to examine any other aspects of the Party's financial operations such as the existence or effectiveness of internal controls.

Stakeholder engagement

The AEC's general practice, prior to commencing a review, is to contact the relevant officer of the political party to discuss the scope of the review. This contact may involve face to face meetings.

Prior to commencement of this compliance review, staff of the AEC contacted Mr McInnes by telephone to discuss the scope of the review process.

It is also the AEC's practice, prior to finalising a review, to discuss with the relevant officer of the political party its opinion on compliance issues. Where there are any errors or omissions the AEC will discuss with the relevant officer how they might have occurred.

The objective of such discussions is to encourage the political party to examine its internal processes and systems in order to improve the accuracy of the future annual disclosure returns and thereby improve compliance with Part XX of the Act.

On 3 December 2015 the AEC provided Mr McInnes with a draft of this report for his consideration and comment. Mr McInnes was asked to provide comment by 15 December 2015; however he did not provide any comment on the draft report.

The AEC's Opinion

1. Timely lodgement

The 2013-14 annual disclosure return for the Party was lodged with the AEC on 24 October 2014. As lodgement occurred after the due date of 20 October 2014, the Party did not comply with the requirement under s.314AB (1) to lodge a return for a registered political party within 16 weeks after the end of the financial year.

2. Accuracy in reporting – amendments required

Individual receipts of more than \$12 400

Section 314AC of the Act provides that if the sum of all amounts received by, or on behalf of, the Party from a person or organisation during a financial year is more than the threshold, the return must include the particulars of that sum. For the 2013-14 financial year the threshold was for sums in excess of \$12 400. In calculating the sum, individual receipts of \$12 400 or less need not be counted. Multiple amounts received by the Party from one payee on the same day are treated as one amount for the purposes of determining whether a receipt is required to be individually disclosed.

The Party lodged an amended return on 28 January 2015, during the course of the AEC's review, amending the source of one donation of \$20 000 disclosed as being from Alfred Moufarrige to being from Sovori Pty Ltd.

Of the ninety one individual receipts reported in the Party's disclosure return, three were identified as requiring correction and a further one was identified as not reported. The details of those receipts are discussed below.

1. Katdan Hotels Pty Ltd - \$15 000

This receipt was recorded in the 2013-14 annual disclosure return as having been received from Katdan Hotels Pty Ltd. The receipt was identified in North Sydney FEC's records as in fact having been received from Mr D. Z. Baffsky. The Party provided confirmation from Westpac Bank that the receipt was paid from Mr Baffsky's personal account rather than by Katdan Hotels Pty Ltd.

In view of this, the receipt should be amended to reflect the correct source. The recommended amendment is detailed in the table below.

Required amendment – Part 2: Amounts of more than \$12 400 received			
	Name	Address	Amount received \$
Original Entry	Katdan Hotels Pty Ltd	Level 20, 39 Martin Place SYDNEY NSW 2000	15 000
Amended Entry	Mr David Zalmond Baffsky	[to be provided]	15 000

2. Viterra Ltd - \$20 000

This receipt is reported in the annual disclosure return as received from Viterra Ltd; however this amount is reflected in the relevant bank statement as being received from Glencore Grain. Publicly available information shows that Viterra Ltd and Glencore Grain are both subsidiaries of Glencore plc, a company incorporated in the UK.

In the course of the review, the Party provided confirmation from Westpac bank that the name of the depositor for the donation of \$20 000 is Glencore Grain Pty Ltd.

In view of this, the receipt should be amended to reflect the correct source of the receipt. The recommended amendment is detailed in the table below.

Required amendment – Part 2: Amounts of more than \$12 400 received			
	Name	Address	Amount received \$
Original Entry	Viterra Ltd	124-130 South Terrace ADELAIDE SA 5000	20 000
Amended Entry	Glencore Grain Pty Ltd	[to be provided]	20 000

3. Transcontinental Asset Management Pty Ltd - \$20 000

This receipt is reported in the return as received from Transcontinental Asset Management Pty Ltd. However, according to the relevant bank statement for the Community Solutions Account (Federal Campaign Working), the amount deposited on 22 August 2013 was described as received from Mr D. Paradise.

In the course of the review, the Party provided confirmation from Westpac bank that the name of the depositor for the donation of \$20 000 is Mr D. Paradise.

In view of this, the receipt should be amended to reflect the correct source of the receipt. The recommended amendment is detailed in the table below.

Required amendment – Part 2: Amounts of more than \$12 400 received

	Name	Address	Amount received \$
Original Entry	Transcontinental Asset Management Pty Ltd	Lvl 11, 139 Macquarie St SYDNEY NSW 2000	20 000
Amended Entry	Mr D. Paradice	[to be provided]	20 000

4. STW Communications - \$40 000

The Party's bank statement records show a single deposit of \$40 000 labelled as received from STW Communications. According to the relevant bank statement for the Community Solutions Account (Federal Campaign Working) the amount was deposited on 16 August 2013.

In the course of the review the Party advised that the donation consisted of four donations of \$10 000 each. As the donations were from different donors the \$40 000 deposit was not individually disclosed in the Party's return.

Publicly available information on STW Communications Group suggests that the companies that donated \$10 000 each belong to the same group. The fact that separate invoices were issued to separate members of the same group has no relevance for disclosure purposes when the full amount actually deposited was sourced from a single account.

The Party provided confirmation from Westpac bank that the depositor of the amounts was STW Communication Group Limited. In view of this, the return should be amended to include the additional receipt. The recommended amendment is detailed in the table below.

Required amendment – Part 2: Amounts of more than \$12 400 received

	Name	Address	Amount received \$
Original Entry	-	-	-
Amended Entry	STW Communications Group Limited	[to be provided]	40 000

Party units

The compliance review examined financial information reported by the Head Office on behalf of the 20 party units.

No errors were identified in the review of these party units.

Matters requiring future action

The AEC recommends the Party avoid future inaccuracies in its annual disclosure returns by carefully scrutinising the source of all receipts and donations received in order to identify the correct source.

The Party should also ensure that future annual disclosure returns are lodged by the deadline.

Conclusion

The AEC is of the opinion that the 2013-14 annual disclosure return for the Party lodged with the AEC on 24 October 2014 did not comply with the requirement under s.314AB(1) to lodge a return for a political party within 16 weeks after the end of the financial year.

In addition, given the discrepancies identified and the subsequent requirement to lodge an amendment to rectify those discrepancies, the AEC is of the opinion that the 2013-14 annual disclosure return lodged by the Party on 24 October 2014 did not comply with the provisions of s.314AC of the Act.

In view of the subsequent lodgement by Mr McInnes on 10 December 2015 of the amendment to the Party's 2013-14 annual disclosure return, the AEC is of the opinion that the disclosure return (as amended) now accurately sets out the information required to be disclosed under the provisions of sections 314AB, 314AC and 314AE of the Act.

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Tim Courtney
A/g First Assistant Commissioner
Australian Electoral Commission

 December 2015

Extracts from the *Commonwealth Electoral Act 1918*

314AB Annual returns by registered political parties

- (1) Subject to this Division, the agent of each registered political party and of each State branch of each registered political party must, within 16 weeks after the end of each financial year beginning on or after 1 July 1992, furnish to the Electoral Commission a return:
 - (a) that is in an approved form; or
 - (b) that is constituted by the audited annual accounts of the registered political party or the State branch, in a form that is approved by the Electoral Commission.
- (2) A return under paragraph (1)(a) or (1)(b) must set out the following:
 - (a) the total amount received by, or on behalf of, the party during the financial year, together with the details required by section 314AC;
 - (b) the total amount paid by, or on behalf of, the party during the financial year;
 - (c) the total outstanding amount, as at the end of the financial year, of all debts incurred by, or on behalf of, the party, together with the details required by section 314AE.

314AC Amounts received

- (1) If the sum of all amounts received by, or on behalf of, the party from a person or organisation during a financial year is more than \$10,000, the return must include the particulars of that sum.

Note: The dollar amount mentioned in this subsection is indexed under section 321A.
- (2) In calculating the sum, an amount of \$10,000 or less need not be counted.

Note: The dollar amount mentioned in this subsection is indexed under section 321A.
- (3) The particulars of the sum required to be furnished under subsection (1) are the amount of the sum and:
 - (a) if the sum was received from an unincorporated association, other than a registered industrial organisation:
 - (i) the name of the association; and
 - (ii) the names and addresses of the members of the executive committee (however described) of the association; or
 - (b) if the sum was purportedly paid out of a trust fund or out of the funds of a foundation:
 - (i) the names and addresses of the trustees of the fund or of the foundation; and
 - (ii) the title or other description of the trust fund, or the name of the foundation, as the case requires; or
 - (ba) if the sum was received as a result of a loan—the information required to be kept under subsection 306A(3), or the name of the financial institution, as the case requires; or
 - (c) in any other case—the name and address of the person or organisation.

314AE Outstanding amounts

- (1) If the sum of all outstanding debts incurred by, or on behalf of, the party to a person or an organisation during a financial year is more than \$10,000, the return must include the particulars of that sum.

Note: The dollar amount mentioned in this subsection is indexed under section 321A.

- (2) The particulars of a sum required to be furnished under subsection (1) are the amount of the sum and:
- (a) if the sum was owed to an unincorporated association, other than a registered industrial organisation:
 - (i) the name of the association; and
 - (ii) the names and addresses of the members of the executive committee (however described) of the association; or
 - (b) if the sum was purportedly incurred as a debt to a trust fund or to a foundation:
 - (i) the names and addresses of the trustees of the fund or of the foundation; and
 - (ii) the title or other description of the trust fund, or the name of the foundation, as the case requires; or
 - (c) in any other case—the name and address of the person or organisation.

316 Investigation etc.

- (1) In this section:

authorised officer means a person authorised by the Electoral Commission under subsection (2).

prescribed person means a person whose name is included in a list in a report mentioned in subsection 17(2A).

- (2) The Electoral Commission may, by instrument in writing signed by the Electoral Commissioner on behalf of the Electoral Commission, authorize a person or a person included in a class of persons to perform duties under this section.

(2A) An authorised officer may, for the purpose of finding out whether a prescribed person, the financial controller of an associated entity or the agent of a registered political party has complied with this Part, by notice served personally or by post on:

- (a) the agent or any officer of the political party; or
- (aa) the financial controller of the associated entity or any officer of the associated entity; or
- (b) the prescribed person or, if the prescribed person is a body corporate, any of its officers; as the case may be, require the agent, financial controller, person or officer:
- (c) to produce, within the period and in the manner specified in the notice, the documents or other things referred to in the notice; or
- (d) to appear, at a time and place specified in the notice, before the authorised officer to give evidence, either orally or in writing, and to produce the documents or other things referred to in the notice.

ATTACHMENT B

COMMONWEALTH ELECTORAL ACT 1918 – SECTION 316(2A)

NOTICE TO PRODUCE DOCUMENTS
DISCLOSURE RETURN 2013–14

To: Mr Simon McInnes
Party Agent
Liberal Party of Australia (NSW Division)
Locked Bag 2
KINGS CROSS NSW 1340

I, Seema Srivastava, an authorised officer within the meaning of s.316 of the *Commonwealth Electoral Act 1918* (the Act), for the purpose of finding out whether you, as the party agent of the Liberal Party of Australia, NSW Division (the Party), have complied with Part XX of the Act, hereby require you, pursuant to s.316(2A) of the Act, to produce the information referred to below within the period and in the manner specified in this notice.

Information to be produced in relation to Financial Year ending 30 June 2014

1. Reports from the Party's accounting system in electronic format listed in Attachment A. (Attachment A to this notice lists the reports, the file format required and instructions on how to download and provide the data).
2. Reports from IMIS database extracted in excel and provided in electronic format showing ALL transactions entered into the system during the financial year including. The reports should contain the following details:
 - a. transaction details that resulted in receipts
 - b. batch transactions transferred to EXONET system
 - c. reports providing the following details:
 - o date
 - o source details
 - o amounts
 - o batch numbers and their content
 - o account number if relevant.
3. Documents or other records not maintained as part of the accounting system but used in the compilation of the disclosure return, including, but not limited to:
 - a. excel spreadsheets;
 - b. extracts from any database system/s maintained in conjunction with the accounting system;
 - c. manual records, such as deposit slips, receipts, register of non-cash gifts received.

4. Statements of all bank / financial institutions accounts including:
 - a. any investment accounts;
 - b. loan accounts; and
 - c. broker accounts, if applicablefor the period from 1 July 2013 to 31 July 2014 (i.e. 13 Months).
5. Bank reconciliation statements for:
 - a. each account as at 30 June 2013; and
 - b. each account as at 30 June 2014
6. Audited financial statements for the 2013–14 financial year.
7. Terms and conditions of all loans outstanding as at 30 June 2014.
8. A list of all gifts-in-kind received during the period 1 July 2013 to 30 June 2014, including the calculations of the valuation ascribed to each gift.
9. The working documents clearly demonstrating how the final total receipts, total payments and total debts figures shown on the Party's 2013–14 annual disclosure return were derived.
10. A complete list of all party units/local branches for the 2013–14 financial year (preferably in Excel format) with details of:
 - a. the party units that have lodged annual returns using the OCER system including NIL returns/no financial activity;
 - b. the party units that have lodged annual returns by other method than the online OCER system;
 - c. the party units that have NOT lodged annual returns and NOT used the OCER system;
 - d. totals of receipts, payments and debts reported by each party unit;
 - e. details of receipts above the disclosure threshold of more than \$12 400 reported by the party units;
 - f. details of debts above the disclosure threshold of more than \$12 400 reported by the party units.
11. A completed and signed *Document Checklist* provided at Attachment B.

Timing and manner of production

You are required to produce the documents referred to in this notice to:

Attention: Anna Jurkiewicz
Australian Electoral Commission
West Block Offices, Queen Victoria Terrace
PARKES ACT 2600

by no later than 5:00pm, Friday, 5 December 2014

Refusal or failure to comply with this notice

It is an offence for you to refuse or fail to comply with this notice to the fullest extent capable—s.316(5) and (5A). It is also an offence to supply false or misleading evidence in purported compliance with this notice—s.316(6).

Dated: 7 November 2014

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Seema Srivastava

Assistant Commissioner

Funding and Disclosure

An authorised officer for the purposes of section 316 of the Act.

Released under the Freedom of Information Act 1982

Attachment A

TECHNICAL SPECIFICATION FOR COMPUTER DATA – EXONET

The AEC uses IDEA audit software to assist in the review process and interrogation of data. The steps below provide you with guidance on how to prepare and provide the data.

Step 1: Required reports from the accounting system

- a. Chart of Accounts
- b. Trial Balance Summary
- c. Aged Creditor Summary Report
- d. General Ledger [Detail]
- e. General Ledger [Summary]
- f. Details of EXONET and iMIS batches above the disclosure threshold
- g. Sales Journal
- h. General Journal
- i. Audit Trail

Step 2: Extract reports

Important: Before extracting reports from the accounting system, please ensure that all fields, in particular the memo/description field in the General Ledger [Detail] report, are sufficiently expanded to display the full content of those fields.

For extraction from the EXONET system the above reports must be set to cover the period from 1 July 2013 to 30 June 2014 ensuring that no other range limits are applied to these reports and no other editing is performed on the data. Where the accounting system provides an option of producing reports with or without account numbers ensure that all reports are set to include account numbers.

The key steps to extract each of the above reports:

- a. Open the report
- b. Restrict to the financial year 2013–14
- c. **Select** and **Save** each report as an *Excel* format file
- d. **Encrypt** the data. This is an optional step, but strongly recommended by AEC. If you do not have your own encryption software:
 - save the reports in a location of your choice prior to encrypting the data (e.g. your local desktop)
 - open encryption procedure manual at <http://www.aec.gov.au/encryption>
 - follow the instructions in the encryption document which provides details of how to save, encrypt, burn and password protect* the data
- e. Copy the data to CD-ROM or DVD (we do not recommend copying the data to USB sticks/thumb drives or attaching it to email since these media are less secure)

*Please ensure the password/pass-phrase used to encrypt the data is NOT transported with the CD ROM/DVD. At the time of despatch you should email the password to us at fad@aec.gov.au. Alternatively, we will contact you to obtain the password once the data has been received.

Step 3: Deliver the data

To ensure the secure delivery of the data, it is recommended that the data is either:

- delivered by 'safe hands' courier; or
- posted via *Registered Mail*.

AEC's postal address

or

AEC's physical address

PO Box 6172
KINGSTON ACT 2604

West Block Offices
Queen Victoria Terrace
PARKES ACT 2600

Enquiries: for further assistance please contact Anna Jurkiewicz on (02) 6271 4745 or by email at fad@aec.gov.au.

Released under the Freedom of Information Act 1982

COMMONWEALTH ELECTORAL ACT 1918 – SECTION 316(2A)**NOTICE TO PRODUCE DOCUMENTS
DISCLOSURE RETURN 2013–14**

To: Simon McInnes
Party Agent
Liberal Party of Australia, NSW Division
Locked Bag 2
KINGS CROSS NSW 1340

I, Seema Srivastava, an authorised officer within the meaning of s.316 of the *Commonwealth Electoral Act 1918* (the Act), for the purpose of finding out whether you, as the party agent of the Liberal Party of Australia, NSW Division (the Party), have complied with Part XX of the Act, hereby require you, pursuant to s.316(2A) of the Act, to produce for the party units listed in the table below the information referred to over-page within the period and in the manner specified in this notice.

Party Units selected for review

- | | |
|-------------------------|--------------------------------|
| 1. Barton FEC | 11. Marsfield Branch |
| 2. Bateman's Bay Branch | 12. McMahon FEC |
| 3. Berowra FEC | 13. Newcastle FEC |
| 4. Cronulla Branch * | 14. North Sydney FEC |
| 5. Farrer FEC | 15. Parkes FEB * |
| 6. Gilmore FEC | 16. Parliamentary Leaders Fund |
| 7. Holsworthy SEC | 17. Paterson FEC |
| 8. Hume FEC | 18. Prospect SEC |
| 9. Lidcombe Branch* | 19. Terrigal Branch |
| 10. Marrickville LGC* | 20. Throsby FEC |

* party units that lodged a nil return or did not lodge the return

Information to be produced in relation to the Financial Year ending 30 June 2014**A. For all party units**

You are required to provide the following contact details for the Treasurer (or other person responsible for the finances) of the party unit:

1. name and salutation;
2. daytime phone number;
3. email address; and
4. postal address;

B. For party units that lodged a disclosure return

You are required to produce a copy or original of:

1. a document such as general ledger, cash book, or equivalent containing all account transactions recorded during the 2013–14 financial year, covering:
 - a. receipts;
 - b. payments
2. a record or listing of goods and services received as donations (i.e. gifts-in-kind) during the 2013–14 financial year;
3. bank statements for all bank accounts including investment accounts and term deposit accounts for the period from 1 July 2013 to 30 June 2014;
4. a bank reconciliation statement for the end of the 2013–14 financial year for each account held; and
5. a copy of the party unit's disclosure return for the 2013–14 financial year lodged with the Party's Headquarters.

C. For party units that lodged a 'nil' return or did not lodge a disclosure return

You are required to:

1. distribute to each of those party units a copy of the *questionnaire* form enclosed with this notice;
2. request each of those party units to complete and return the questionnaire form to your office;
3. forward to the AEC the completed questionnaire forms along with any documents provided;
4. a copy of the party unit's disclosure return for the 2013–14 financial year lodged with the Party's Headquarters.

D. For party units that used online OCER system

You are required to:

1. distribute to each of those party units a copy of the *declaration* form enclosed with this notice;
2. request each of those party units to complete and return the *declaration* form to your office;
3. forward to the AEC the completed *declaration* forms.

E. Document Checklist

You are required to provide a completed and signed Document Checklist provided at Attachment A.

1. Where documentation forwarded is incomplete, this checklist should be annotated in each instance as to whether the record wasn't provided or doesn't exist.
2. Any instances where a party unit's record has been amended by, or sourced from, the Party's Headquarters must also be noted on the checklist.

Timing and manner of production

You are required to produce the documents referred to in this notice to:

Anna Jurkiewicz
 Australian Electoral Commission
 West Block Offices, Queen Victoria Terrace
 PARKES ACT 2600

by no later than 5pm Friday, 30 January 2015.

Refusal or failure to comply with this notice

It is an offence for you to refuse or fail to comply with this notice to the fullest extent capable—s.316(5) and (5A). It is also an offence to supply false or misleading evidence in purported compliance with this notice—s.316(6).

Dated: // December 2014

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Seema Srivastava
 Assistant Commissioner
 Funding and Disclosure

An authorised officer for the purposes of section 316 of the Act

REDACTION CODES

- 1 Personal Information (name) redacted.
- 2 Personal Information (date of birth) redacted.
- 3 Personal Information (photograph) redacted
- 4 Personal Information (facsimile of signature) redacted.
- 5 Personal Information (facsimile of manuscript initialling) redacted.
- 6 Personal Information (Individual's address) redacted.
- 7 Personal Information (individual's telephone number) redacted.
- 8 Personal Information (individual's opinion) redacted.
- 9 Personal Information (opinion about individual) redacted.
- 10 Personal Information (employment history) redacted.
- 11 Personal Information (qualifications) redacted.
- 12 Personal Information (health) redacted.
- 13 Business information (Bank Account details) redacted.
- 14 Business information (Billing Account details) redacted.
- 15 Legal Professional Communication redacted.
- 16 Deliberative material redacted.
- 17 Irrelevant material redacted.

Released under the Freedom of Information Act 1982