



# AUDIT AND RISK COMMITTEE MINUTES

## MINUTES OF THE MEETING OF THE AUDIT AND RISK COMMITTEE, HELD IN THE COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM ON THURSDAY 6<sup>TH</sup> AUGUST 2020 COMMENCING AT 1.00 PM

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### 1. MEMBERS PRESENT AND APOLOGIES

Chairperson	Rachael Dean – Independent Chair	
Members	His Worship the Mayor	
	Cr Hart (via zoom)	Cr Neale
	Kw Madgwick	

#### NGĀ WHAKAPAAHA APOLOGIES

Kw Tumahai

Moved His Worship the Mayor, seconded Cr Neale and **Resolved** that the apology from Kw Tumahai be received and accepted.

#### STAFF PRESENT

S.R. Bastion, Chief Executive; L. Crichton, Group Manager: Corporate Services; T. Cook, Regulatory Services Manager; L. Sparks, Group Manager: District Assets; D.M. Maitland; Executive Assistant; E. Rae, Strategy and Communications Advisor; M. Smith, Committee Secretary.

### 2. WHAKAPUAKITANGA WHAIPĀNGA DECLARATIONS OF INTEREST

The Interest Register was circulated separately via Microsoft Teams and Email. There were no amendments noted to the interest register.

### 3. NGĀ TAKE WHAWHATI TATA KĀORE I TE RĀRANGI TAKE URGENT ITEMS NOT ON THE AGENDA

There were no urgent items of business not on the Committee Agenda.

#### 4. **NGĀ MENETI O TE HUI KAUNIHERA MINUTES OF MEETINGS**

- **Audit and Risk Committee Meeting Minutes - 7<sup>th</sup> May 2020**

The Minutes of the Audit and Risk Committee Meeting had been circulated via Microsoft Teams and email.

Moved Chair, seconded Cr Neale and **Resolved** that the Minutes of the Meeting of the Audit and Risk Committee Meeting held on the **7<sup>th</sup> May 2020** be confirmed as a true and correct record of the meeting.

#### 5. **ACTION LIST**

Group Manager, Corporate Services spoke to the Action List.

The following items were updated:

- **Terms of Reference**  
Scheduled for review at the November Audit and Risk Meeting.
- **Reserve Bank Community Consultation on the use of cash.**  
Work was halted due to Covid-19. At this stage cheques are still usable with the council account.

Moved Chair, seconded His Worship the Mayor and **Resolved** that the updated Action List be received.

#### 6. **NGĀ TĀPAETANGA PRESENTATIONS**

Nil

#### 7. **STAFF REPORTS**

- **Financial Report to May 2020**

Group Manager Corporate Services advised that the purpose of the report is to provide an indication of Council's financial performance for 11 months to May 2020. This report covers a 2-month period. With limited timeframes due to the upcoming yearend report, the Key Performance Indicators (KPIs) information has not been included.

Topics covered within the report included:

- The Council Sustainability Report
- Councils Standard Financial Statements
- Councils Loan, Investment and Risk Position
- Council Debtors
- Debt Management
- Councils Reserve Fund Position

**3 Waters Fund** – The Chief Executive spoke to the scheme outline and funding should the Westland District Council move forward with this option.

**The Auditor General** - The Audit review document has been received for analysis. Finance is looking at the impact of Covid for Audit purposes.

**Action** – The Chair has requested the Audit Review Document from the Auditor General be made available to the committee.

Discussion was held on how the reports are produced for committee. The Chair suggested exception reporting quarterly with the more detailed report either six monthly or annually. The Group Manager, Corporate Services suggested that a dashboard could be an option.

Moved Chair, seconded Cr Neale and **Resolved** that the Audit and Risk Committee receive the Financial Report to May 2020.

**8. KA MATATAPU TE WHAKATAUNGA I TE TŪMATANUI  
RESOLUTION TO GO INTO PUBLIC EXCLUDED**  
(to consider and adopt confidential items)

Moved Cr Neale, seconded Chair and **Resolved** that the Audit and Risk Committee confirm that the public were excluded from the meeting in accordance with Section 48, Local Government Official Information and Meetings Act 1987 at 1.39pm.

The general subject of the matters to be considered while the public are excluded, the reason for passing this resolution in relation to each matter and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of the resolution are as follows:

Item No.	General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under Section 48(1) for the passing of this resolution
1.	Confidential Minutes – dated 07.05.2020	Good reasons to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason or withholding exists. Section 48(1)(a)
2.	Risk Report – August 2020	Good reasons to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason or withholding exists. Section 48(1)(a)
3.	Risk Management Manual Report Update	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of

			information for which good reason or withholding exists.  Section 48(1)(a)
4.	Assessing Risk and Risk Profiles Post Covid-19	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason or withholding exists.  Section 48(1)(a)
5.	Quarterly Whistleblower Report - August 2020	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason or withholding exists.  Section 48(1)(a)
6.	ACFE Global Fraud Study 2020	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason or withholding exists.  Section 48(1)(a)

This resolution is made in reliance on sections 48(1)(a) and (d) of the Local Government Official Information and Meetings Act 1987 and the particular interests or interests protected by section 7 of that Act, which would be prejudiced by the holding of the relevant part of the proceedings of the meeting in public are as follows:

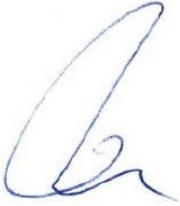
Item No.	Interest
1 - 6	Protect the privacy of natural persons, including that of deceased natural persons (Section 7(2)(a)).
1 - 6	Maintain legal professional privilege (Section 7(2)(g)).
1	Enable any local authority holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations) (Schedule 7(2)(i))

Moved His Worship the Mayor, seconded Cr Neale and **Resolved** that the business conducted in the 'Public Excluded Section' be confirmed and accordingly, the meeting went back to the open part of the meeting at 2.23pm.

**DATE OF NEXT AUDIT AND RISK COMMITTEE MEETING – 5 NOVEMBER 2020  
COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM**

**MEETING CLOSED AT 2.24PM**

Confirmed by:

A handwritten signature in blue ink, appearing to be 'Rachael Dean', written in a cursive style.

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**Rachael Dean  
Chair**

**Date: 05.11.20**