

Audit and Risk Subcommittee MINUTES

Minutes of an ordinary meeting of the Audit and Risk Subcommittee held in the Otaru Room, Civic Centre, The Octagon, Dunedin on Wednesday 21 April 2021, commencing at 2.00 pm

PRESENT

Chairperson	Warren Allen	
Deputy Chairperson	Janet Copeland	
Members	Cr Christine Garey	Cr Doug Hall
	Mayor Aaron Hawkins	Cr Mike Lord

IN ATTENDANCE

Sandy Graham (Chief Executive Officer), Gavin Logie (Acting General Manager, Finance), Andrew Slater (Risk and Internal Audit Manager).and Rudie Tomlinson (Director, Audit NZ)

Governance Support Officer Wendy Collard

1 APOLOGIES

An apology from Mayor Hawkins for early departure.

Moved(Cr Mike Lord/Cr Doug Hall)

That the Subcommittee

Accepts the apology from Mayor Aaron Hawkins.

Motion carried

2 CONFIRMATION OF AGENDA

Moved (Cr Mike Lord/Cr Doug Hall):

That the Subcommittee:

Confirms the agenda without addition or alteration

Motion carried (AR/2021/008)

3 DECLARATIONS OF INTEREST

Members were reminded of the need to stand aside from decision-making when a conflict arose between their role as an elected representative and any private or other external interest they might have.

Janet Copeland provided an update to her register.

Moved (Warren Allen/Cr Christine Garey):

That the Subcommittee:

- a) **Amends** the Elected or Independent Members' Interest Register; and
- b) **Confirms** the proposed management plan for Elected or Independent Members' Interests.

Motion carried (AR/2021/009)

4 CONFIRMATION OF MINUTES

4.1 AUDIT AND RISK SUBCOMMITTEE MEETING - 18 FEBRUARY 2021

Moved (Mayor Aaron Hawkins/Janet Copeland):

That the Subcommittee:

Confirms the public part of the minutes of the Audit and Risk Subcommittee meeting held on 18 February 2021 as a correct record.

Motion carried (AR/2021/010)

PART A REPORTS

5 FINANCIAL RESULTS FOR PERIOD ENDING 28 FEBRUARY 2021

A report from Finance provided a copy of the Financial Results for the period ending 28 February 2021 report which was presented to the Council meeting held on 30 March 2021.

The Chief Executive Officer (Sandy Graham) and the Acting General Manager Finance (Gavin Logie) spoke to the report and responded to questions.

Moved (Warren Allen/Cr Mike Lord):

That the Subcommittee:

- a) **Notes** the Financial Results for the period ending 28 February 2021 report.

Motion carried (AR/2021/011)

6 AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2021

A report from Civic provided the revised Audit and Risk Subcommittee Work Plan 2021 which had been aligned with work programmes scheduling and decision-making.

Moved (Warren Allen/Janet Copeland):

That the Subcommittee:

- a) **Notes** the Audit and Risk Subcommittee Work Plan.

Motion carried (AR/2021/012)

RESOLUTION TO EXCLUDE THE PUBLIC

Moved (Cr Mike Lord/Cr Doug Hall):

That the Subcommittee:

Pursuant to the provisions of the Local Government Official Information and Meetings Act 1987, exclude the public from the following part of the proceedings of this meeting namely:

General subject of the matter to be considered	Reasons for passing this resolution in relation to each matter	Ground(s) under section 48(1) for the passing of this resolution	Reason for Confidentiality
C1 Audit and Risk Subcommittee meeting - 18 February 2021 - Public Excluded	S7(2)(b)(ii) The withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information. S7(2)(c)(i) The withholding of the information is	.	

necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied.

S7(2)(a)

The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.

S7(2)(b)(i)

The withholding of the information is necessary to protect information where the making available of the information would disclose a trade secret.

S7(2)(h)

The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.

S6(b)

The making available of the information would be likely to endanger the safety of a person.

C2 Report to the Council on the audit of

S7(2)(b)(ii)
The withholding of the

S48(1)(a)
The public conduct

Dunedin City Council for the year ended 30 June 2020	information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information.	of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	
C3 Audit Engagement Letter and Audit Arrangements for Year Ending 30 June 2021	S7(2)(i) The withholding of the information is necessary to enable the local authority to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	
C4 10 Year Plan 2021-31 Update Report	S7(2)(i) The withholding of the information is necessary to enable the local authority to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	The report is in draft. Discussions are still to be held with the auditors to finalise the report..
C5 DCC Risk 'Deep Dive' - Strategic Project Management	S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	

C6 Internal Audit Workplan Update	such information should continue to be supplied.	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.
	S7(2)(b)(i) The withholding of the information is necessary to protect information where the making available of the information would disclose a trade secret.	
	S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied.	
C7 DCC External Audit Actions Update	S7(2)(h) The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section
	S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the	

C8 DCC Policy Update Report	<p>authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied.</p>	<p>7.</p> <p>S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied.</p> <p>S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p>
C9 Health and Safety Monthly Report for February 2021	<p>S7(2)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.</p>	<p>S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p> <p>The information relates to the actions of individual staff who could be identified. This would breach their privacy and potentially prejudice any processes which may need to be managed..</p>
C10 Dunedin City Holdings Ltd - Update on Audit and Risk Activity	<p>S7(2)(b)(ii) The withholding of the information is necessary to protect information where the making available of the information would be</p>	<p>S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for</p>

	likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information.	which good reason for withholding exists under section 7.	
C11 Treasury Risk Management Compliance Report	S7(2)(h) The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	
C12 Protected Disclosure Register	S7(2)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person. S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied.	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	
C13 Investigation Register	S6(b) The making available of the information would be likely to endanger the safety of a person.	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the	The matters detailed in this report are subject to investigation and information should

<p>S7(2)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.</p>	<p>disclosure of information for which good reason for withholding exists under section 6 and 7.</p>	<p>remain confidential so not to prejudice the investigation and any possible outcomes of the investigation..</p>
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This resolution is made in reliance on Section 48(1)(a) of the Local Government Official Information and Meetings Act 1987, and the particular interest or interests protected by Section 6 or Section 7 of that Act, or Section 6 or Section 7 or Section 9 of the Official Information Act 1982, as the case may require, which would be prejudiced by the holding of the whole or the relevant part of the proceedings of the meeting in public are as shown above after each item.

That Rudie Tomlinson (Audit NZ) be permitted to remain at the meeting, after the public has been excluded, because of their knowledge of Item C2 and C3. This knowledge, which would be of assistance in relation to the matters discussed, was relevant because they would be reporting on the item under consideration.

Motion carried (AR/2021/013)

The meeting moved into confidential at 2.27 pm and concluded at 4.58 pm.

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CHAIRPERSON