

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 Thursday 24 June 2021, commencing at 2.00 pm

PRESENT

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

IN ATTENDANCE

Sandy Graham (Chief Executive Officer), Gavin Logie (Chief Financial Officer) and Andrew Slater (Risk and Internal Audit Manager).

Governance Support Officer Wendy Collard

1 APOLOGIES

Moved (Warren Allen/Mayor Aaron Hawkins):

That the Subcommittee:

Accepts the apologies from Cr Mike Lord and Mayor Aaron Hawkins (for early departure).

Motion carried

2 CONFIRMATION OF AGENDA

Moved (Mr Warren Allen/Cr Doug Hall):

That the Subcommittee:

Confirms the agenda without addition or alteration

Motion carried

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.

Warren Allen provided an update to his register of interests.

Moved (Warren Allen/Mayor Aaron Hawkins):

That the Subcommittee:

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

Motion carried

4 CONFIRMATION OF MINUTES

4.1 AUDIT AND RISK SUBCOMMITTEE MEETING - 21 APRIL 2021

Moved (Warren Allen/Ms Janet Copeland):

That the Subcommittee:

- a) **Confirms** the public part of the minutes of the Audit and Risk Subcommittee meeting held on 21 April 2021 as a correct record.

Motion carried

PART A REPORTS

5 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/Mayor Aaron Hawkins):

That the Subcommittee:

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

Motion carried (AR/2021/021)

6 FINANCIAL RESULTS FOR PERIOD ENDING 30 APRIL 2021

A report from Finance provided a copy of the Financial Results for the period ending 30 April 2021 report which was presented to the Council meeting held on 25 May 2021.

The Chief Executive Officer (Sandy Graham) and the Chief Financial Officer (Gavin Logie) spoke to the report and responded to questions.

Moved (Warren Allen/Janet Copeland):

That the Subcommittee:

- a) **Notes** the Financial Results for the period ending 30 April 2021 report.

Motion carried (AR/2021/022)

RESOLUTION TO EXCLUDE THE PUBLIC

Moved (Warren Allen/Mayor Aaron Hawkins):

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 - 21 April 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)(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).

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)(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.

S7(2)(a)

The withholding of the
information is
necessary to protect
the privacy of natural

	persons, including that of a deceased person.		
	S6(b) The making available of the information would be likely to endanger the safety of a person.		
C2 Audit Plan 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 exists under section 7.	
C3 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 exists under section 7.	Discussions are still to be held with the auditors to finalise the 10 year plan 2021-31 document..
C4 Health and Safety Monthly Reporting for April 2021	S7(2)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.	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 exists under section 7.	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..
C5 Audit and Risk Subcommittee Actions Report	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	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 exists under section 7.	

C6 DCC Corporate Risk Register Update	<p>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>S7(2)(h) The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.</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>
C7 DCC Risk 'Deep Dive' - Cyber Risk	<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>
C8 Legal Matters	<p>S7(2)(g) The withholding of the information is necessary to maintain legal professional privilege.</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</p>

C9 Internal Audit Workplan Update	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.	for withholding exists under section 7. 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)(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)(h) The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.	
C10 DCC Internal Audit Actions Update	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	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

	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.	exists under section 7.
C11 Dunedin City Holdings Ltd - Update on Audit and Risk Activity	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.	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 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.
C13 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	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.

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.

C14 Investigation Register

S6(b)
The making available of the information would be likely to endanger the safety of a person.

S7(2)(a)
The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.

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 6 and 7.

The matters detailed in this report are subject to investigation and information should remain confidential so not to prejudice the investigation and any possible outcomes of the investigation..

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.

Motion carried (AR/2021/023)

The meeting moved into confidential at 2.12 pm and concluded at 4.48 pm.

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CHAIRPERSON