

**Notice of Meeting:**

I hereby give notice that an ordinary meeting of the Audit and Risk Subcommittee will be held on:

**Date:** Thursday 2 December 2021  
**Time:** 12.30 pm  
**Venue:** Otaru Room, Civic Centre, The Octagon, Dunedin

Sandy Graham  
Chief Executive Officer

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**Audit and Risk Subcommittee**  
**PUBLIC AGENDA**

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**MEMBERSHIP**

<b>Chairperson</b>	Warren Allen	
<b>Deputy Chairperson</b>	Janet Copeland	
<b>Members</b>	Cr Christine Garey	Cr Doug Hall
	Mayor Aaron Hawkins	Cr Mike Lord
<b>Senior Officer</b>	Gavin Logie, Chief Financial Officer	
<b>Governance Support Officer</b>	Wendy Collard	

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Wendy Collard  
Governance Support Officer

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**Note:** Reports and recommendations contained in this agenda are not to be considered as Council policy until adopted.



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**1 APOLOGIES**

An apology has been received from Cr Christine Garey.

That the Subcommittee:

**Accepts** the apology from Cr Christine Garey.

**2 CONFIRMATION OF AGENDA**

Note: Any additions must be approved by resolution with an explanation as to why they cannot be delayed until a future meeting.

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## **DECLARATION OF INTEREST**

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### **EXECUTIVE SUMMARY**

1. Members are reminded of the need to stand aside from decision-making when a conflict arises between their role as an elected or independent representative and any private or other external interest they might have.
2. Elected and Independent members are reminded to update their register of interests as soon as practicable, including amending the register at this meeting if necessary.

### **RECOMMENDATIONS**

That the Subcommittee:

- a) **Notes/Amends** if necessary the Elected or Independent Members' Interest Register attached as Attachment A; and
- b) **Confirms/Amends** the proposed management plan for Elected or Independent Members' Interests.

### **Attachments**

	<b>Title</b>	<b>Page</b>
<a href="#">A</a>	Members' and Staff Register of Interests	7



Audit and Risk Subcommittee - Register of Interest - current as at 23 November 2021				
Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
Warren Allen	Chairperson	Audit and Risk Committee, Porirua City Council	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Chairperson	Audit and Risk Committee, Office of the Auditor General	Potential. Audit NZ are suppliers to Council	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Chairperson	Audit and Risk Committee, Ministry of Foreign Affairs and Trade	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Chairperson	Audit Advisory Board, PWC New Zealand	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Audit and Risk Committee, Anglican Diocesan of Wellington	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Treasurer and Committee Member	The Wellington Club (Inc)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Owner	Property Ownership - Wellington	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Owner	Property Ownership - Taupo	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Part Owner	Share of Apartment - Queensland, Australia	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Forestry Investment (Gisborne)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	<b>Trustee</b>	<b>Nikau Foundation</b>	<b>No conflict identified.</b>	<b>Seek advice prior to the meeting if actual or perceived conflict of interest arises.</b>
	<b>Member</b>	<b>Nikau Foundation's Audit and Risk Committee</b>	<b>No conflict identified.</b>	<b>Seek advice prior to the meeting if actual or perceived conflict of interest arises.</b>
	Kiwisaver	Milford Asset Management	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Trustee/Beneficiary	Two Family Trusts - property ownership	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.	
Aaron Hawkins	Trustee	West Harbour Beautification Trust	Potential conflict WHBT work with Parks and Reserves to co-ordinate volunteer activities	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Owner	Residential Property Owner - Dunedin	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Thank You Payroll	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	ICLEI Oceania Regional Executive	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Green Party	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Board Member	Otago Museum Trust Board (Council Appointment)	Duties to Trust may conflict with duties of Council Office. Recipient of Council funding	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Local Government New Zealand Zone 6 Committee (Council Appointment)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Otago Polytech's Research Centre of Excellence	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	LGNZ National Council	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Dunedin Hospital Local Advisory Group	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Alexander McMillan Trust	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.

Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
	Trustee	Cosy Homes Trust	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Chairperon	LGNZ Policy Advisory Group	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	St Paul's Cathedral Foundation	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Connecting Dunedin (Council Appointment)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Otago Theatre Trust (Council Appointment)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Christine Garey	Trustee	Garey Family Trust - Property Owner - Dunedin	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Creative Dunedin Partnership (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
		External family member is a Principal Security Consultant works for CCL	Major supplier of CCL	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Dunedin Symphony Orchestra Foundation Board of Trustess (Council Appointment)	Potential Grants recipient.	Withdraw from discussion and leave the table. If in confidential leave the room. Seek advice prior to the meeting.
	Chair	Grants Subcmmitttee (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Theomin Gallery Management Committee (Council Appointment)	No conflict identified	Withdraw from discussion and leave the table. If in confidential leave the room. Seek advice prior to the meeting.
	Member	Local Government New Zealand Zone 6 Committee (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Doug Hall	Director/Owner	Hall Brothers Transport Ltd	May contract and provide service to DCC	Withdraw from discussion and leave the table. If in confidential leave the room. Seek prior approval from Office of the Auditor General when required.
	Director/Shareholder	The Woodshed 2014 Limited	May contract and provide service to DCC	Withdraw from discussion and leave the table. If in confidential leave the room. Seek prior approval from Office of the Auditor General when required.
	Director/ Owner	Dunedin Crane Hire	May contract and provide service to DCC	Withdraw from discussion and leave the table. If in confidential leave the room. Seek prior approval from Office of the Auditor General when required.
	Director/ Owner	Wood Recyclers Ltd	May contract and provide service to DCC	Withdraw from discussion and leave the table. If in confidential leave the room. Seek prior approval from Office of the Auditor General when required.
	Director/ Owner	Dunedin Concrete Crushing Ltd	May contract and provide service to DCC	Withdraw from discussion and leave the table. If in confidential leave the room. Seek prior approval from Office of the Auditor General when required.
	Director/ Owner	Anzide Properties Ltd - Dunedin	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Owner	Property Ownership - Dunedin	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Farmlands	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Ravensdown Fertiliser	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Silver Fern Farms	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	PGG Wrightson	Currently no likely conflict	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Supplier	Southweight Truck & Weights for testing Weighbridges Otago & Southland	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.



Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
	Director	Milburn Processing Limited	Currently no likely conflict	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	<del>Donor of the use of a building free of charge to the group</del>	<del>Fire Brigade Restoration Society</del>	<del>No conflict identified</del>	<del>Seek advice prior to the meeting if actual or perceived conflict of interest arises.</del>
	Financial Donor	Dunedin North Community Patrol	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Donor of the use of a building free of charge to the group	North Dunedin Blokes Shed	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director/Shareholder	Valley View Development Limited	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Geekfix Limited	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Partner	Highland Helicopters	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Appellant	2GP	Appellant to 2GP	Withdraw from discussion and leave the table. If in confidential leave the room. Seek advice prior to the meeting.
	Member	Dunedin Chinese Garden Advisory Board (Council Appointment)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Toitū Otago Settlers Museum Board (Council Appointment)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Cragieburn Reserve Committee (Council Appointment)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Mike Lord	Trustee	ML Lord Family Trust - Owner of Residential Properties - Dunedin	Duty to Trust may conflict with duties of Council Office	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Otago Rural Support Trust	Duty to Trust may conflict with duties of Council Office	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Chairperson	Federated Farmers Charitable Trust	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Fonterra	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Federated Farmers	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Rotary Club of Mosgiel	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Mosgiel RSA	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	National Party	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Various publicly listed Companies	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Otago Youth Adventure Trust	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Strath Taieri Community Board (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Hereweka Harbour Cones Trust (Council Appointment)	Potential grants recipient. Duties to Trust may conflict with duties of Council Office.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	District Licensing Committee (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.

Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
Janet Copeland	Director	Next Investments Ltd	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Ronaki (Southland) Ltd	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Stoney Creek Investments Ltd	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Stoney Creek Trust	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Copeland Ashcroft Law Ltd	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Southland Charitable Hospital Trust	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Various publicly listed Companies	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Past President	Southland Branch of NZ Law Society	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Member	New Zealand Law Society - Standards Committee (Southland)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.	
<b>Staff</b>				
Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
Sandy Graham	Owner	Residential property Dunedin	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Trustee of the Taieri Airport Facilities Trust	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Otago Golf Club	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Gavin Logie	Owner	Residential Property, Dunedin	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Owner	Residential Property, Wanaka	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Minority Shareholder	Southern Hospitality	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Golden Block Investments Limited	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Five Council-owned non-trading companies	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
			Son works for Tregaskis Brown who provide consultancy Services to Central Government	No conflict identified.
		Wife works in a senior financial position in the Finance Department, University of Otago	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Andrew Slater	Risk and Internal Audit Manager	Residential property Dunedin	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.

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## CONFIRMATION OF MINUTES

### AUDIT AND RISK SUBCOMMITTEE MEETING - 3 NOVEMBER 2021

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#### RECOMMENDATIONS

That the Subcommittee:

- a) **Confirms** the public part of the minutes of the Audit and Risk Subcommittee meeting held on 03 November 2021 as a correct record.

#### Attachments

	<b>Title</b>	<b>Page</b>
<a href="#">A</a>	Minutes of Audit and Risk Subcommittee meeting held on 3 November 2021	12

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## Audit and Risk Subcommittee MINUTES

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Minutes of an ordinary meeting of the Audit and Risk Subcommittee held in the Otaru Room, Civic Centre, The Octagon, Dunedin on Wednesday 03 November 2021, commencing at 2.03 pm

### PRESENT

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

### 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

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### 1 APOLOGIES

There were no apologies.

### 2 CONFIRMATION OF AGENDA

Moved (Mr Warren Allen/Cr Christine Garey):

That the Subcommittee:

**Confirms** the agenda with the following addition or alteration:

Item C7 – Dunedin City Holdings Ltd – Update on Audit and Risk Activity be taken before C5.

**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 on his Register of Interest.

Moved (Warren Allen/Cr Mike Lord):

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/2021/034)**

### **4 CONFIRMATION OF MINUTES**

#### **4.1 AUDIT AND RISK SUBCOMMITTEE MEETING - 24 JUNE 2021**

Moved (Warren Allen/Cr Doug Hall):

That the Subcommittee:

- a) **Confirms** the public part of the minutes of the Audit and Risk Subcommittee meeting held on 24 June 2021 as a correct record.

**Motion carried (AR/2021/035)**

### **PART A REPORTS**

### **5 AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2021- 2022**

A report provided a copy of the revised Audit and Risk Subcommittee Work Plan 2021-2022 which has been aligned with work programmes scheduling and decision-making.

Moved (Warren Allen/Cr Mike Lord):

That the Subcommittee:

- a) **Notes** the Audit and Risk Subcommittee Work Plan 2021-2022.

**Motion carried**

**6 FINANCIAL RESULTS FOR PERIOD ENDING 30 SEPTEMBER 2021**

A report from Civic provided a copy of the Financial Results for the period ending 30 September 2021 report which had been presented to the Council meeting held on 27 October 2021.

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

Moved (Warren Allen/Cr Doug Hall):

That the Subcommittee:

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

**Motion carried**

**RESOLUTION TO EXCLUDE THE PUBLIC**

Moved (Warren Allen/Cr Mike Lord):

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:

<b>General subject of the matter to be considered</b>	<b>Reasons for passing this resolution in relation to each matter</b>	<b>Ground(s) under section 48(1) for the passing of this resolution</b>	<b>Reason for Confidentiality</b>
C1 Audit and Risk Subcommittee meeting - 24 June 2021 - Public Excluded	<p>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).</p> <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>		

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.

S7(2)(g)  
The withholding of the information is necessary to maintain legal professional privilege.

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)(b)(ii)

<p>C2 Audit and Risk Subcommittee Actions Report</p>	<p>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.</p>	
	<p>S6(b) The making available of the information would be likely to endanger the safety of a person.</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>
<p>C3 Audit NZ Report on the DCC 10 year plan (LTP) June 2021-31</p>	<p>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</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</p>



	the person who supplied or who is the subject of the information.	exists under section 7.
C4 Report to the Council on the Interim Audit of the Dunedin City Council for the year ended 30 June 2021	<p>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.</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>
C5 Internal Audit Workplan Update	<p>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.</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>S7(2)(h)</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>C6 DCC External Audit Actions Update</p>	<p>The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.</p>	<p>S7(2)(c)(i) 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>C7 Dunedin City Holdings Ltd - Update on Audit and Risk Activity</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>S7(2)(b)(ii) 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>C8 Treasury Risk Management Compliance Report</p>	<p>S7(2)(h) The withholding of the information is necessary to enable the local authority to carry out, without prejudice or</p>	<p>S7(2)(h) S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for</p>

	disadvantage, commercial activities.	which good reason for withholding exists under section 7.
C9 Health and Safety Monthly Reporting for August 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 for withholding exists under section 7.
C10 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.	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.	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of
C11 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 disclosure of

S7(2)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.	information for which good reason for withholding exists under section 6 and 7.
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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 C3, C4 and C7. 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/2021/036)**

The meeting moved into confidential at 2.10 pm and concluded at 4.46 pm.

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CHAIRPERSON

## PART A REPORTS

### AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2021- 2022

Department: Civic

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#### EXECUTIVE SUMMARY

- 1 This report provides a copy of the revised Audit and Risk Subcommittee Work Plan 2021-2022 which has been aligned with work programmes scheduling and decision-making.
- 2 Please note that the Governance and Financial Policies are included as an appendix to the Work Plan.
- 3 It should be noted that items without ticks shown have not been scheduled for action.
- 4 As this is an administrative report only, the Summary of Considerations is not required.

#### RECOMMENDATIONS

That the Subcommittee:

- a) **Notes** the Audit and Risk Subcommittee Work Plan 2021-2022.

#### Signatories

Author:	Wendy Collard - Governance Support Officer
Authoriser:	Clare Sullivan - Manager Governance

#### Attachments

	<b>Title</b>	<b>Page</b>
<a href="#"></a>	Audit and Risk Subcommittee Work Plan	22

AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2021-22							
	Dec	Feb	Apr	Jun	Aug	Sept	
<b>GOVERNANCE</b>							
Audit and Risk Subcommittee Terms of Reference/Delegations							
<b>POLICY REVIEWS/UPDATES</b>							
<b><u>Governance</u></b>							
Legal Update		✓		✓			
<b><u>Human Resources</u></b>							
Staff Code of Conduct (Employee Values and Practices)						✓	
Gifts and Hospitality Policy				✓			
Electronic Communications Email Quarantine Policy				✓			
Leave Management Policy					✓		
<b><u>Financial</u></b>							
Asset Disposal and Write off Policy		✓					
Treasury Risk Management Policy				✓			
Treasury Compliance Report	✓	✓	✓	✓	✓	✓	
Koha Policy						✓	
<b><u>Procurement (Purchasing, Contracting &amp; Tendering)</u></b>							
Procurement and Contracts Management Policy				✓			
Asset Management Policy							
Schedule of top 100 Suppliers	✓						
<b><u>Health and Safety</u></b>							
Health, Safety and Wellbeing Policy		✓					
Health and Safety Reporting		✓		✓			
Electronic Communications Email Quarantine Policy (quarterly reporting)		✓	✓		✓		
<b><u>Fraud</u></b>							
Staff Conflict of Interest Policy				✓			
Fraud Bribery & Corruption Prevention Policy						✓	
Protected Disclosure "Whistle-Blower" Policy		✓					

<b>AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2021-22</b>							
	<b>Dec</b>	<b>Feb</b>	<b>Apr</b>	<b>Jun</b>	<b>Aug</b>	<b>Sept</b>	
Fraud Reporting	✓	✓	✓	✓	✓	✓	
Protected Disclosure Reporting	✓	✓	✓	✓	✓	✓	
<b>Information Technology</b>							
Information Management Policy				✓			
ICT Acceptable Use Policy				✓			
<b>RISK MANAGEMENT</b>							
Risk Management Policy		✓					
Corporate Risk Register		✓			✓		
Insurance Update		✓			✓		
<b>RISK OVERVIEW (DEEP DIVE)</b>							
Climate Change (completed October 2020)							
Organisation Security (Cyber) (Completed June 2021)							
Strategic Project Management (Completed April 2021)							
Asset Management - Renewals		✓					
Central Government Reforms			✓				
Business Continuity Planning including COVID (Completed August 2020)							
Financial Risk (Completed August 2020)							
<b>AUDIT (EXTERNAL)</b>							
Annual Report Governance							
Annual Report Audit Plan							
External Audit Actions Update	✓		✓		✓		
Interim Management Letter							
<b>AUDIT (INTERNAL)</b>							
Internal Audit Workplan Updates	✓	✓	✓	✓	✓	✓	
Internal Audit Actions Update		✓		✓		✓	

**Appendix A**

<b>CORPORATE POLICIES REFERENCE INDEX</b>					
<b>Policy Area</b>	<b>Current Policy/Guidelines</b>	<b>Current Version Date</b>	<b>Cycle (Yrs)</b>	<b>Review Date</b>	<b>Area Responsible</b>
<b>Governance</b>					
	Audit and Risk Subcommittee Terms of Reference	October 2019	3	October 2022	Civic
	Elected Members' Code of Conduct and Conflict of Interest	October 2019	3	October 2022	Civic
	Legislative Compliance Policy	April 2019	3	April 2022	Legal
<b>Organisation Development and Performance (ODP)</b>					
	Staff Code of Conduct	Mar 2013	3	February 2018	Human Resources, Organisation, Development
	Staff Conflict of Interest Policy	June 2018	3	June 2021	Corporate and Quality
	Health, Safety and Wellbeing Policy	December 2019	2	December 2020	Health and Safety
	Electronic Communications Email Quarantine Policy	May 2019	1	May 2020	Human Resources, Organisation, Development
	Leave Management Policy	July 2021	1	July 2022	Human Resources, Organisation, Development
<b>Financial</b>					
	Treasury Risk Management Policy	March 2021	1	June 2022	Dunedin City Treasury Ltd
	Asset Disposal and Write Off Policy	June 2018	3	June 2021	Finance



<b>CORPORATE POLICIES REFERENCE INDEX</b>					
<b>Policy Area</b>	<b>Current Policy/Guidelines</b>	<b>Current Version Date</b>	<b>Cycle (Yrs)</b>	<b>Review Date</b>	<b>Area Responsible</b>
<b>Procurement (purchasing, contracting, disposal, tendering)</b>					
	Procurement and Contracts Management Policy	June 2020	2	June 2022	Procurement
	Asset Management Policy	November 2019	1	November 2020	Infrastructure Services
<b>Risk Management</b>					
	Risk Management Policy	December 2019	2	December 2021	Internal Audit and Risk
	Internal Audit Policy	July 2021	2	July 2023	Internal Audit and Risk
<b>Cyber Security</b>					
	Information Management Policy	Under Development June 2022			Business Information Services
	ICT Acceptable Use Policy	June 2018	3	July 2021	Business Information Services
<b>Sensitive Expenditure</b>					
	Sensitive Expenditure Policy	September 2020	3	September 2023	Finance
	Purchase Card Policy	August 2020	3	August 2023	Finance
<b>Gift and Hospitality</b>					
	Gift and Hospitality Policy	July 2018	2	July 2020	People, Safety and Culture
	Koha Policy	September 2020	2	September 2022	Finance

CORPORATE POLICIES REFERENCE INDEX					
Policy Area	Current Policy/Guidelines	Current Version Date	Cycle (Yrs)	Review Date	Area Responsible
<b>Fraud</b>					
	Fraud Bribery & Corruption Prevention Policy	September 2019	3	September 2022	Finance
	Protected Disclosure "Whistle-Blower" Policy	January 2020	2	January 2022	Corporate Governance

## RESOLUTION TO EXCLUDE THE PUBLIC

That the Audit and Risk 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 Confirmation of the Confidential Minutes of Audit and Risk Subcommittee meeting - 3 November 2021 - Public Excluded	<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>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</p>	.	

	<p>subject of the information.</p> <p>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.</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>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>S6(b) The making available of the information would be likely to endanger the safety of a person.</p>		
<p>C2 Audit and Risk Subcommittee Actions Report</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</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>information or information from the same source and it is in the public interest that such information should continue to be supplied.</p>		
<p>C3 Draft COVID-19 Protection (Vaccination) Policy</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>	
<p>C4 Health and Safety Monthly Reporting for September 2021</p>	<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>C5 Internal Audit Workplan Update</p>	<p>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.</p> <p>S7(2)(c)(i) The withholding of the information is</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>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>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>C6 DCC External Audit Actions Update</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</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>	

	should continue to be supplied.		
C7 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.	
C8 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.	
C9 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	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.	

	same source and it is in the public interest that such information should continue to be supplied.		
C10 Investigation Register	<p>S6(b) The making available of the information would be likely to endanger the safety of a person.</p> <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 6 and 7.</p>	

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.