

Audit and Risk Subcommittee MINUTES

Minutes of an ordinary meeting of the Audit and Risk Subcommittee held in the Via Audio Visual Link on Thursday 17 February 2022, commencing at 2.00 pm

PRESENT

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

IN ATTENDANCE

Sandy Graham (Chief Executive Officer), Gavin Logie (Chief Financial Officer) and Hayley Knight (Quality, Compliance and Assurance Advisor, Risk and Internal Audit)

Governance Support Officer Wendy Collard

1 APOLOGIES

Moved (Warren Allen/Cr Mike Lord):

That the Subcommittee:

Accepts the apology from Cr Doug Hall.

Motion carried (AR/2022/001)

2 CONFIRMATION OF AGENDA

Moved (Warren Allen/Cr Mike Lord):

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.

Moved (Warren Allen/Janet Copeland):

That the Subcommittee:

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

Motion carried

4 CONFIRMATION OF MINUTES

4.1 AUDIT AND RISK SUBCOMMITTEE MEETING - 2 DECEMBER 2021

Moved (Warren Allen/Cr Mike Lord):

That the Subcommittee:

- a) **Confirms** the public part of the minutes of the Audit and Risk Subcommittee meeting held on 02 December 2021 as a correct record.

Motion carried (AR/2022/002)

4.2 AUDIT AND RISK SUBCOMMITTEE MEETING - 16 DECEMBER 2021

Moved (Warren Allen/Janet Copeland):

That the Subcommittee:

- a) **Confirms** the public part of the minutes of the Audit and Risk Subcommittee meeting held on 16 December 2021 as a correct record.

Motion carried (AR/2022/003)

PART A REPORTS

5 HEALTH AND SAFETY CHARTER

A report from Health and Safety provided the updated Health and Safety Charter for the Audit and Risk Subcommittee's information. It noted that a new Health and Safety Charter poster had been developed.

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

The Subcommittee congratulated the staff who had contributed to the development of the updated Health and Safety Charter and Poster on their work.

Moved (Warren Allen/Cr Christine Garey):

That the Subcommittee:

- a) **Notes** the updated Health and Safety Charter and the new Health and Safety Charter poster.

Motion carried

6 AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2022

A report from Civic provided a copy of the Audit and Risk Subcommittee Work Plan 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 2022.

Motion carried

7 FINANCIAL RESULTS FOR PERIOD ENDING 31 DECEMBER 2021

A report from Civic provided a copy of the Financial Results for the period ending 31 December 2021 report which was presented to the Finance and Council Controlled Committee meeting held on 9 February 2022.

The Chief Executive Officer (Sandy Graham) and the Chief Financial Officer (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 31 December 2021 report.

Motion carried

8 WAIPORI FUND - QUARTER ENDING DECEMBER 2021

A report from Civic provided a copy of the Waipori Fund – Quarter Ending December 2021 report which was presented to the Finance and Council Controlled Committee meeting held on 9 February 2022.

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

Moved (Warren Allen/Cr Mike Lord):

That the Subcommittee:

- a) **Notes** the report from Dunedin City Treasury Limited on the Waipori Fund for the quarter ended 31 December 2021

Motion carried

RESOLUTION TO EXCLUDE THE PUBLIC

Moved (Warren Allen/Cr Christine Garey):

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 - 2 December 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)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.</p> <p>S7(2)(b)(i)</p>	.	

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)(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.

S6(b)

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

C2 Audit and Risk Subcommittee meeting - 16 December 2021 - Public Excluded

S7(2)(a)

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

C3 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

S48(1)(a)

The public conduct of the part of the meeting would be likely to result in the disclosure of information for

C4 Internal Audit
Workplan Update

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)(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

which good reason 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.

C5 Audit and Risk Subcommittee Actions Report	<p>carry out, without prejudice or disadvantage, commercial activities.</p> <p>S7(2)(c)(i)</p> <p>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)</p> <p>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>
C6 Health and Safety Monthly Reporting for December 2021	<p>S7(2)(a)</p> <p>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)</p> <p>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 Legal Matters	<p>S7(2)(g)</p> <p>The withholding of the information is necessary to maintain legal professional privilege.</p>	<p>S48(1)(a)</p> <p>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 Dunedin City Holdings Ltd - Update on Audit and Risk Activity	<p>S7(2)(b)(ii)</p> <p>The withholding of the information is necessary to protect information where the</p>	<p>S48(1)(a)</p> <p>The public conduct of the part of the meeting would be likely to result in the</p>

	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.	disclosure of information for which good reason for withholding exists under section 7.
C9 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.
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. 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.
C11 Investigation Register	S6(b) The making available of the information would	S48(1)(a) The public conduct of the part of the

be likely to endanger the safety of a person.	meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 6 and 7.
S7(2)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.	

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 Martyn Solomon (Crowe) be permitted to attend the meeting, after the public has been excluded, because of their knowledge of Item C3 and C4 This knowledge, which would be of assistance in relation to the matters discussed, was relevant because he would be reporting on the item under consideration.

Motion carried (AR/2022/004)

The meeting moved into non-public at 2.27 pm and concluded at 3.56 pm.

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CHAIRPERSON