

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 31 August 2022, 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 (Chief Financial Officer) and Hayley Knight (Quality, Compliance and Assurance Advisor), Chong Lim (General Manager, Professional Practices, Audit NZ), Rudie Tomlinson (Audit Director, Audit NZ) and Monique Kruger (Audit Manager, Audit NZ)

Governance Support Officer Wendy Collard

1 APOLOGIES

There were no apologies.

2 CONFIRMATION OF AGENDA

Moved (Warren Allen/Cr Mike Lord):

That the Subcommittee:

Confirms the agenda with the deletion of Item C8 – Draft Health, Safety and Wellbeing Policy.

Motion carried (AR/2022/013)

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 (Mr Warren Allen/Cr Mike Lord):

That the Subcommittee:

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

Motion carried (AR/2022/014)

4 CONFIRMATION OF MINUTES

4.1 AUDIT AND RISK SUBCOMMITTEE MEETING - 16 JUNE 2022

Moved (Mr Warren Allen/Cr Christine Garey):

That the Subcommittee:

- a) **Confirms** the public part of the minutes of the Audit and Risk Subcommittee meeting held on 16 June 2022 as a correct record.

Motion carried (AR/2022/015)

PART A REPORTS

5 AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2022

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

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

Moved (Warren Allen/Janet Copeland):

That the Subcommittee:

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

Motion carried (AR/2022/016)

6 FINANCIAL RESULT FOR PERIOD ENDED 30 JUNE 2022

A report from Financial provided a copy of the Financial Results for the period ending 30 June 2022 report which was presented to the Council meeting held on 31 August 2022.

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

Moved (Warren Allen/Mayor Aaron Hawkins):

That the Subcommittee:

- a) **Notes** the Financial Results for the period ending 30 June 2022 report.

Motion carried (AR/2022/017)

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:

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 - 16 June 2022 - Public Excluded	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)(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)(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.

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 Report to the Council on the audit of Dunedin City Council for the year ended 30 June 2021	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.
C3 Audit Plan for Year Ending 30 June 2022	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 Report to the Council on the interim audit of Dunedin City Council for the year ended 30 June 2022	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.
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	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of

C6 Internal Audit
Workplan Update

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)(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

information for 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.

C7 DCC External Audit Actions Update	<p>the local authority to carry out, without prejudice or disadvantage, commercial activities.</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>	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 Draft Health, Safety and Wellbeing Policy	<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>	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 Health and Safety Monthly Reporting for May 2022	<p>S7(2)(a) The withholding of the information is</p>	S48(1)(a) The public conduct of the part of the

	necessary to protect the privacy of natural persons, including that of a deceased person.	meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.
C7 Legal Matters	S7(2)(g) The withholding of the information is necessary to maintain legal professional privilege.	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 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.
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 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
	S7(2)(c)(i)	for withholding

	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.	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 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 Chong Lim, Rudie Tomlinson and Monique Kruger (Audit NZ) be permitted to attend the meeting, after the public has been excluded, because of their knowledge of Item C2, 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/2022/018)

The meeting moved into non-public at 2.20 pm and concluded at 4.34 pm.

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CHAIRPERSON

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CHIEF EXECUTIVE OFFICER