
Audit and Risk Subcommittee

MINUTES

Minutes of an ordinary meeting of the Audit and Risk Subcommittee held in the Council Chamber, Dunedin Public Art Gallery, The Octagon, Dunedin on Monday 16 June 2025, commencing at 11.30 am

PRESENT

Chairperson Warren Allen

Members Cr Christine Garey Cr Cherry Lucas
Cr Lee Vandervis

IN ATTENDANCE

Sandy Graham (Chief Executive Officer), Rob West (General Manager Corporate Services), Hayden McAuliffe (Financial Services Manager), Hayley Knight (Assurance Manager), Mandy Grieve (Health and Safety Advisor), Richard Davey (Treasurer, Dunedin City Holdings Ltd), Serge Kolman (Procurement and Contracts Manager), Jackie Harrison (Manager Governance), Cr Sophie Barker and Cr Carmen Houlahan

Governance Support Officer Wendy Collard

1 APOLOGIES

Moved (Warren Allen/Cr Cherry Lucas):

That the Subcommittee:

Accepts the apology from Janet Copeland (for absence) and Mayor Radich (for lateness)

Motion carried (AR/2025/014)

2 CONFIRMATION OF AGENDA

Moved (Warren Allen/Cr Cherry Lucas):

That the Subcommittee:

Confirms the agenda without addition or alteration

Motion carried (AR/2025/015)

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/Cr Cherry Lucas):

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 (AR/2025/016)

4 CONFIRMATION OF MINUTES

4.1 AUDIT AND RISK SUBCOMMITTEE MEETING - 10 MARCH 2025

Moved (Warren Allen/Cr Cherry Lucas):

That the Subcommittee:

- a) **Confirms** the public part of the minutes of the Audit and Risk Subcommittee meeting held on 10 March 2025 as a correct record.

Motion carried (AR/2025/017)

PART A REPORTS

5 AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2025

A report from Civic provided the Audit and Risk Subcommittee Work Plan 2025 which has been aligned with work programme scheduling and decision making.

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

Moved (Warren Allen/Cr Cherry Lucas):

That the Committee:

- a) **Notes** the Audit and Risk Subcommittee Work Plan for 2025

Motion carried (AR/2025/018)

6 AUDIT AND RISK SUBCOMMITTEE UPDATES REPORT - JUNE 2025

A report from Civic provided updates on the progress of various sundry matters that have been noted by the Subcommittee.

The Chief Executive Officer (Sandy Graham), the Financial Services Manager (Hayden McAuliffe) and the Assurance Manager (Hayley Knight) spoke to the report and responded to questions.

Moved (Warren Allen/Cr Cherry Lucas):

That the Committee:

- a) **Notes** the Audit and Risk Subcommittee Updates Report – June 2025

Motion carried (AR/2025/019)

7 FINANCIAL REPORT - PERIOD ENDED 30 APRIL 2025

A report from Finance provided the financial results for the period ended 30 April 2025 and the financial position as at that date. It noted that the report was presented to the Finance and Council Controlled Committee meeting held on 11 June 2025.

The Financial Services Manager (Hayden McAuliffe) spoke to the report and responded to questions.

Moved (Warren Allen/Cr Cherry Lucas):

That the Subcommittee:

- a) **Notes** the Financial Performance for the period ended 30 April 2025 and the Financial Position as at that date.

Motion carried (AR/2025/020)

8 WAIPORI FUND - QUARTER ENDING 31 MARCH 2025

A report from Dunedin City Treasury Limited provided information on the results of the Waipori Fund for the quarter ended 31 March 2025. It noted that the report was presented to the Finance and Council Controlled Committee meeting held on 11 June 2025.

The Treasurer, Dunedin City Treasury Limited (Richard Davey) spoke to the report and responded to questions.

Moved (Warren Allen/Cr Cherry Lucas):

That the Subcommittee:

- a) **Notes** the report from Dunedin City Treasury Limited on the Waipori Fund for the quarter ended 31 March 2025

Motion carried (AR/2025/021)

9 HEALTH, SAFETY AND WELLBEING MONTHLY REPORT FOR APRIL 2025

A report from Health and Safety provided the monthly Health, Safety and Wellbeing report for April 2025 for the Subcommittee's information.

The General Manager Corporate (Robert West) and the Health and Safety Advisor (Mandy Grieve) spoke to the report and responded to questions.

Moved (Warren Allen/Cr Christine Garey):

That the Subcommittee:

- a) **Notes** the monthly Health, Safety and Wellbeing report for April 2025.

Motion carried (AR/2025/022)

RESOLUTION TO EXCLUDE THE PUBLIC

Moved (Warren Allen/Cr Cherry Lucas):

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 - 10 March 2025 - Public Excluded	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.

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)(a)

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

S7(2)(g)

The withholding of the information is necessary to maintain legal professional privilege.

C2 Audit
Arrangements for the
year ending 30 June
2025

S7(2)(i)

The withholding of the information is necessary to enable the local authority to carry on, without prejudice or

S48(1)(a)

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

C3 Long Term Plan Consultation Document Audit	disadvantage, negotiations (including commercial and industrial negotiations). 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)	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. S48(1)(a)
C4 DCC Risk 'Deep Dive' - Procurement and Contract Management	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 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. S48(1)(a)
C5 Improvement Opportunities	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 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. S48(1)(a)
C6 Internal Audit Workplan Update	The withholding of the information is necessary to protect information where the making available of the information would disclose a trade secret.	The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason

	<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>for withholding exists under section 7.</p>
	<p>S7(2)(h)</p> <p>The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.</p>	
C7 DCC External Audit Actions Update - June 2025	<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>
C8 Treasury Risk Management Compliance Report	<p>S7(2)(h)</p> <p>The withholding of the information is necessary</p>	<p>S48(1)(a)</p> <p>The public conduct of the part of the</p>

	to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.	meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.
C9 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 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>
C10 Protected Disclosure Register - June 2025	<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)(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>
C11 Investigation Register - June 2025	<p>S7(2)(a) The withholding of the information is necessary to protect the privacy of</p>	<p>S48(1)(a) The public conduct of the part of the meeting would be</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.

Motion carried (AR/2025/023)

The meeting went into non-public at 12.36 pm and concluded at 3.02 pm.

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CHAIRPERSON