

Notice of Meeting:

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

Date: Thursday 13 February 2020
Time: 2.00 pm
Venue: Otaru Room, Civic Centre, The Octagon, Dunedin

Sue Bidrose
Chief Executive Officer

Audit and Risk Subcommittee**PUBLIC AGENDA**

MEMBERSHIP

Chairperson	Susie Johnstone	
Deputy Chairperson	Janet Copeland	
Members	Cr Christine Garey	Cr Doug Hall
	Mayor Aaron Hawkins	Cr Mike Lord
Senior Officer	Dave Tombs, General Manager Finance and Commercial	
Governance Support Officer	Wendy Collard	

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

At the close of the agenda no apologies had been received.

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.

DECLARATION OF INTEREST

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

	Title	Page
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Audit and Risk Subcommittee - Register of Interest - current as at 7 February 2020				
Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
Susie Johnstone	Consultant	Southern District Health Board - Finance, Audit and Risk Management	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Committee Member	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.
	Owner/Director	Shand Thomson Ltd	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Shand Thomson Nominees Ltd and similar nominee companies	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Abacus ST 01 and similar nominee companies	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Johnstone Afforestation Ltd	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	James & Susie Johnstone Private Family Trust - Property Owner Dunedin	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Committee Member	Institute of Directors Otago/Southland	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Clutha Community Foundation	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Harrison Nominees Limited	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
		Son works at Deloitte New Zealand	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Aaron Hawkins	Chairperson	Dunedin Fringe Festival	Trust is recipient of DCC grants and a tenant of City Property Management Plan	Withdraw for all Dunedin Fringe Festival Trust and DCC discussions involving this relationship
	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.
	Member	Governance and Strategy Advisory Group	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Co-Chair	Young Elected Members' Committee	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.
	Contractor	Freelance copywriting and performance contracts	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.

Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
	Member	LGNZ National Council	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.
	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.
	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	Owner	Residential Property Owner - Dunedin	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	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.
		Member of external family works for CCL	No conflict identified	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.
	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.

Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
	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.
	Director	Milburn Processing Limited	Currently no likely conflict	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	Fire Brigade Restoration Society	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	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.
	Loan of a four wheel drive truck free of charge to the group for cartage of gravel	Mountainbiking Otago	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.
	Trustee	Hall Family Trust, Invercargill	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.
	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.
	Trustee	Federated Farmers Charitable Trust	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Hereweka Harbour Cones Trust	Potential grants recipient. Duties to Trust may conflict with duties of Council Office.	Withdraw from discussion and leave the table. If the meeting is in confidential leave the room. Seek advice prior to the meeting.
	Shareholder	Fonterra	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.
	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.

Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
	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.
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.
	Council Member	Southern Institute of Technology	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.
	President	Southland Branch of NZ Law Society	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Staff				
Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
Sue Bidrose	Director	Wise Trust Management Services	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Vice President	Society of Local Government Managers	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Permanent External Advisory Committee (PEAC) for CAPABLE NZ	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	University of Otago Department of Marketing Industry Advisory Board	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Owner	Residential property Dunedin	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
		Kev Jarvis Builders - work done on private residence	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Student Code of Conduct Committee, University of Otago	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Regional Vice President	Southern Hemisphere Regional Vice President, International City Management Association (ICMA)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Dave Tombs	Tenant	12 month rental property with Harcourts	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Golden Block Investments Ltd (Council Appointment)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Board Member	Souther United Football	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Society of Local Government Managers	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.

CONFIRMATION OF MINUTES

AUDIT AND RISK SUBCOMMITTEE MEETING - 19 DECEMBER 2019

RECOMMENDATIONS

That the Subcommittee:

Confirms the public part of the minutes of the Audit and Risk Subcommittee meeting held on 19 December 2019 as a correct record.

Attachments

Title	Page
A ↓ Minutes of Audit and Risk Subcommittee meeting held on 19 December 2019	12

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 19 December 2019, commencing at 2.00 pm

PRESENT

Chairperson	Susie Johnstone	
Members	Mayor Aaron Hawkins Cr Doug Hall	Cr Christine Garey Cr Mike Lord

IN ATTENDANCE

Sue Bidrose (Chief Executive Officer), Dave Tombs (General Manager Finance and Commercial), John Christie (Director Enterprise Dunedin) and Andrew Slater (Manager Risk and Internal Audit)

Governance Support Officer Wendy Collard

1 APOLOGIES

Moved (Cr Mike Lord/Cr Doug Hall):

That the Subcommittee:

Accepts the apology from Janet Copeland.

Motion carried (AR/2019/103)

2 CONFIRMATION OF AGENDA

Moved (Susie Johnstone/Mayor Aaron Hawkins):

That the Subcommittee:

Confirms the agenda without addition or alteration

Motion carried (AR/2019/104)

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.

Susie Johnstone declared that she was a member of the Office of the Auditor General's Audit and Risk Committee.

Moved (Susie Johnstone/Mayor Aaron Hawkins):

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/2019/105)

PART A REPORTS

4 AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2019- 2020

A report from Civic provided the updated Audit and Risk Subcommittee Work Plan 2019-2020.

There was discussions on the workplan for the upcoming year.

Moved (Susie Johnstone/Cr Mike Lord):

That the Subcommittee:

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

Motion carried (AR/2019/106)

Moved (Cr Doug Hall/Cr Christine Garey):

That the Subcommittee:

- a) **Notes** the Corporate Policies register

Motion carried (AR/2019/107)

5 DELEGATIONS FOR THE AUDIT AND RISK SUBCOMMITTEE

A report from Civic provided a copy of the Audit and Risk Subcommittee's delegations for the Subcommittee's information.

Moved (Susie Johnstone/Cr Mike Lord):

That the Subcommittee:

- a) **Notes** the Delegations for the Audit and Risk Subcommittee.

Motion carried (AR/2019/108)

6 2020 MEETING SCHEDULE

A report from Civic provided the schedule of meetings for 2020 for the Subcommittee's information.

Moved (Cr Mike Lord/Cr Doug Hall):

That the Subcommittee:

- a) **Notes** the schedule of meetings for 2020.

Motion carried (AR/2019/109)

7 FINANCIAL RESULTS

A report from Finance provided a copy of the Financial Results for the period ending 31 October 2019 report which was presented to the Council meeting held on 10 December 2019.

The General Manager Finance and Commercial spoke to the report and responded to questions.

Moved (Susie Johnstone/Mayor Aaron Hawkins):

That the Subcommittee:

- a) **Notes** the Financial Results for the period ending 31 October 2019 report.

Motion carried (AR/2019/110)

RESOLUTION TO EXCLUDE THE PUBLIC

Moved (Mayor Aaron Hawkins/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 Action List 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 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.
C2 Report to the Council on the audit of Dunedin City Council for the year ended 30 June 2019	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 DCC Policy Update 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 enactment, where the making available of the information would be likely to prejudice 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.

	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.	
C4 DCC Corporate Risk Register - December 2019	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.
C5 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.	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.	
C6 Update on the DCC Internal Audit Actions Register	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.
C7 Update on the DCC External Audit Actions Register	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	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.

	such information should continue to be supplied.	
C8 Health and Safety Monthly Report for October 2019	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.
C9 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.
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 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	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.

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.

C12 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/2019/111)

The meeting moved into non public at 2.15 pm and concluded at 4.58 pm.

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CHAIRPERSON

PART A REPORTS

AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2020

Department: Civic

EXECUTIVE SUMMARY

- 1 This report provides a copy of the updated Audit and Risk Subcommittee Work Plan 2020. Please note that the Governance and Financial Policies are included in an appendix to the Work Plan.
- 2 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.

Signatories

Author:	Wendy Collard - Governance Support Officer
Authoriser:	Sharon Bodeker - Team Leader Civic

Attachments

	Title	Page
Download	Audit and Risk Subcommittee Workplan	21

AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2020							
	Feb	Apr	Jun	Aug	Oct	Dec	
GOVERNANCE							
Audit and Risk Subcommittee Terms of Reference/Delegations							
POLICY REVIEWS/UPDATES							
<u>Governance</u>							
Legal Compliance Reporting		✓					
Legal Delegations Manual		✓					
<u>Human Resources</u>							
Staff Code of Conduct (Employee Values and Practices) currently waiting on final design							
Human Resources Delegations Manual							
Gifts and Hospitality Policy			✓				
Electronic Communications Email Quarantine Policy		✓					
Electronic Communications Email Quarantine Policy (quarterly reporting)	✓	✓	✓	✓	✓	✓	
<u>Financial</u>							
Treasury Risk Management Policy				✓			
Treasury Compliance Report	✓	✓	✓	✓	✓	✓	
Finance Delegations Manual	✓						
<u>Procurement (Purchasing, Contracting & Tendering)</u>							
Asset Management Policy						✓	
Purchase Card Policy				✓			
Procurement and Contracts Management Policy	✓						
Schedule of Cardholders and Limits (to be presented annually in February)	✓						
Schedule of top 100 Suppliers		✓					
<u>Health and Safety</u>							
Health and Safety Policy				✓			
Health and Safety Annual Objective/KPI Report (annually in February)	✓						
Health and Safety Reporting	✓	✓	✓	✓	✓	✓	

AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2020							
	Feb	Apr	Jun	Aug	Oct	Dec	
<u>Fraud</u>							
Fraud Reporting	✓	✓	✓	✓	✓	✓	
Protected Disclosure Reporting	✓	✓	✓	✓	✓	✓	
Protected Disclosure "Whistle-Blower" Policy	✓						
<u>Information Technology</u>							
Information Management Policy							
RISK MANAGEMENT							
Corporate Risk Register	✓	✓	✓	✓	✓	✓	
Insurance Matters			✓				
AUDIT (EXTERNAL)							
Annual Report Governance					✓		
Annual Report Audit Plan		✓					
Outstanding External Audit Work Updates	✓	✓	✓	✓	✓	✓	
Interim Management Letter			✓				
AUDIT (INTERNAL)							
Approve the Annual Internal Audit Work Plan (annually)	✓						
Internal Audit Work updates	✓	✓	✓	✓	✓	✓	
Internal Audit Tender process							

Appendix A

CORPORATE POLICIES REFERENCE INDEX					
Policy Area	Current Policy/Guidelines	Current Version Date	Cycle (Yrs)	Review Date	Area Responsible
Governance					
	Audit and Risk Subcommittee Terms of Reference	October 2019	1		Civic
	Elected Members' Code of Conduct and Conflict of Interest		3	October 2019	Civic
	Legislative Compliance Policy	April 2019	3	April 2022	Legal
Organisation Development and Performance (ODP)					
	Staff Code of Conduct	Mar 2013	3	February 2018	Human Resources
	Staff Conflict of Interest Policy	June 2018	3	June 2021	Human Resources
	Health and Safety Policy	September 2018	2	September 2020	Human Resources
	Electronic Communications Email Quarantine Policy	May 2019	1	May 2020	Human Resources
Financial					
	Treasury Risk Management Policy	August 2019	1	August 2020	Treasury
	Asset Disposal and Write Off Policy	June 2018	3	June 2021	Finance
Procurement (purchasing, contracting, disposal, tendering)					
	Procurement and Contracts Management Policy	November 2017	2	November 2019	Procurement
	Asset Management Policy	November 2019		November 2020	ELT

CORPORATE POLICIES REFERENCE INDEX					
Policy Area	Current Policy/Guidelines	Current Version Date	Cycle (Yrs)	Review Date	Area Responsible
Risk Management					
	Risk Management Policy	Aug 2017	2	Aug 2019	Internal Audit and Risk
	Internal Audit Policy	May 2019	2	May 2021	Internal Audit and Risk
Cyber Security					
	Information Management Policy			December 2018	Business Information Services
	ICT Acceptable Use Policy	June 2018	3	June 2021	Business Information Services
Sensitive Expenditure					
	Sensitive Expenditure Policy	September 2019	2	September 2021	Finance
	Purchase Card Policy	August 2017	3	August 2020	Finance
Gift and Hospitality					
	Gift and Hospitality Policy	July 2018	2	July 2020	Corporate Governance
Fraud					
	Fraud Bribery & Corruption Prevention Policy	September 2019	3	September 2022	Finance
	Protected Disclosure "Whistle-Blower" Policy	November 2017	2	November 2019	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 - 19 December 2019 - 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)(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)(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)(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>		
C2 Audit and Risk Subcommittee Action List Report	<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>	

	information or information from the same source and it is in the public interest that such information should continue to be supplied.		
C3 DCC Policy Update 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 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.	
C4 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. 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	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>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>		
C5 Update on the DCC Internal Audit Actions Register	<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>	
C6 Update on the DCC External Audit Actions Register	<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</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</p>	

	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.	withholding exists under section 7.	
C7 DCC Corporate Risk Register - February 2020	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.	
C8 Purchase Card Report	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.	This report is confidential because it refers and impacts Council staff positions where those staff have not had the opportunity to respond or comment on the report.
C9 Health and Safety Board Monthly Report for November and December 2019	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.	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.
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	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	

	disadvantage, commercial activities.	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. 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.	
C13 Investigation Register	S6(b) The making available of the information would	S48(1)(a) The public conduct of the part of the meeting would be likely to	The matters detailed in this report are subject to investigation and information should

	<p>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>result in the disclosure of information for which good reason for withholding exists under section 6 and 7.</p>	<p>remain confidential so not to prejudice the investigation and any possible outcomes of the investigation.</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.