

**MINUTES OF CENTRAL OTAGO DISTRICT COUNCIL
AUDIT AND RISK COMMITTEE
HELD IN NGĀ HAU E WHĀ, WILLIAM FRASER BUILDING, 1 DUNORLING STREET,
ALEXANDRA
AND LIVE STREAMED VIA MICROSOFT TEAMS ON FRIDAY, 14 FEBRUARY 2025 AT 9.35
AM**

PRESENT: Mr B Robertson (Chair), Her Worship the Mayor T Alley, Cr S Browne, Cr S Feinerman, Cr T Paterson

IN ATTENDANCE: P Kelly (Chief Executive Officer), L Fleck (General Manager - People and Culture), J Muir (Group Manager - Three Waters), S Righarts (Group Manager - Business Support), D Rushbrook (Group Manager - Community Vision), D Scoones (Group Manager - Community Experience), A Crosbie (Senior Strategy Advisor), A Lines (Risk and Procurement Manager), A Jansen (Health, Safety and Wellbeing Advisor), W McEnteer (Governance Manager)

1 APOLOGIES

There were no apologies.

2 PUBLIC FORUM

There was no public forum.

3 CONFIRMATION OF MINUTES

COMMITTEE RESOLUTION

Moved: Robertson
Seconded: Alley

That the public minutes of the Audit and Risk Committee Meeting held on 28 January 2025 be confirmed as a true and correct record.

CARRIED

4 DECLARATIONS OF INTEREST

Members were reminded of their obligations in respect of declaring any interests. There were no further declarations of interest.

5 REPORTS

25.2.2 POLICY AND STRATEGY REGISTER

To consider the updated Policy and Strategy Register.

COMMITTEE RESOLUTION

Moved: Browne
Seconded: Alley

That the report be received.

CARRIED

25.2.3 MANDATORY DOCUMENTS REGISTER

To consider the Mandatory Documents Register.

After discussion it was agreed that staff would return to the next meeting to discuss Section 17a reports.

COMMITTEE RESOLUTION

Moved: Robertson
Seconded: Paterson

That the report be received.

CARRIED

25.2.4 HEALTH, SAFETY AND WELLBEING REPORT

To provide the Audit & Risk Committee with an update on the health, safety and wellbeing performance of the organisation.

After discussion it was agreed that staff would confirm that the council was compliant under Section 44 of the Health and Safety at Work Act at the next Audit and Risk meeting.

COMMITTEE RESOLUTION

Moved: Browne
Seconded: Alley

That the report be received.

CARRIED

Note: Her Worship the Mayor left the meeting at 10.21 am and returned at 10.22 am.

25.2.5 TREASURY REPORT

To consider the quarterly treasury report..

COMMITTEE RESOLUTION

Moved: Robertson
Seconded: Paterson

That the report be received.

CARRIED

25.2.6 AUDIT NZ AND INTERNAL AUDIT UPDATE

To consider an update on the status of the external and internal audit programme and any outstanding actions for completed external audits.

It was noted that council had not received the management letter from last year from Audit New Zealand.

COMMITTEE RESOLUTION

Moved: Alley
Seconded: Paterson

That the report be received.

CARRIED

Note: With the permission of meeting, items 25.2.8 and 25.2.9 were moved forward.

6 CHAIR'S REPORT

25.2.8 CHAIR'S REPORT

To consider the Chair's report.

The Chair noted the pressure and expectations of the community to keep rates down and the pressure of rates in the future.

COMMITTEE RESOLUTION

Moved: Robertson
Seconded: Alley

That the report be received.

CARRIED

7 MEMBERS' REPORTS

25.2.9 MEMBERS' REPORTS

To consider the members' reports.

Her Worship the Mayor noted that the Risk Register was now coming to Council meetings as a standalone report for Councillors consideration.

COMMITTEE RESOLUTION

Moved: Robertson
Seconded: Alley

That the reports be received.

CARRIED

Note: David Seath and Sarah Pass from Deloitte joined the meeting for item 25.2.7

25.2.7 DRAFT THREE-YEAR INTERNAL AUDIT PROGRAMME

To consider the draft three-year internal audit programme.

Mr Seath and Ms Pass gave an overview of the audit programme before responding to questions.

COMMITTEE RESOLUTION

Moved: Paterson

Seconded: Feinerman

That the **Error! No document variable supplied.**

- A. Receives the report and accepts the level of significance.
- B. Note the proposed draft three-year internal audit programme.
- C. Recommends to Council to approve the draft three-year internal audit programme.

CARRIED

8 STATUS REPORTS

25.2.10 FEBRUARY 2025 GOVERNANCE REPORT

To report on items of general interest and the current status report updates.

COMMITTEE RESOLUTION

Moved: Robertson

Seconded: Alley

That the report be received.

CARRIED

9 DATE OF THE NEXT MEETING

The date of the next scheduled meeting is 6 June 2025.

10 RESOLUTION TO EXCLUDE THE PUBLIC

COMMITTEE RESOLUTION

Moved: Robertson

Seconded: Alley

That the public be excluded from the following parts of the proceedings of this meeting.

The general subject matter of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48 of

the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Plain English Reason
<p>Confidential Minutes of Ordinary Committee Meeting</p>	<p>s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons</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 subject of the information</p> <p>s7(2)(f)(ii) - the withholding of the information is necessary to maintain the effective conduct of public affairs through the protection of Council members, officers, employees, and persons from improper pressure or harassment</p> <p>s7(2)(g) - the withholding of the information is necessary to maintain legal professional privilege</p> <p>s7(2)(j) - the withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage</p>	<p>To protect a person's privacy</p> <p>Commercial sensitivity</p> <p>To protect people from harassment</p> <p>Legal professional privilege</p> <p>To prevent use of the information for improper gain or advantage</p>
<p>25.2.11 - Bad Debts and Abandoned Land</p>	<p>s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons</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 subject of the information</p> <p>s7(2)(f)(ii) - the withholding of the information is necessary to maintain the effective conduct of public affairs through the protection of Council members, officers, employees, and persons</p>	<p>To protect a person's privacy</p> <p>Commercial sensitivity</p> <p>To protect people from harassment</p>

	<p>from improper pressure or harassment</p> <p>s7(2)(j) - the withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage</p>	<p>To prevent use of the information for improper gain or advantage</p>
<p>25.2.12 - Cybersecurity, Information and Records Management and Privacy Plans for 2022-2025 Implementation Update</p>	<p>s7(2)(j) - the withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage</p>	<p>To prevent use of the information for improper gain or advantage</p>
<p>25.2.13 - Risk Management Update</p>	<p>s7(2)(j) - the withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage</p>	<p>To prevent use of the information for improper gain or advantage</p>
<p>25.2.14 - Litigation Register</p>	<p>s7(2)(g) - the withholding of the information is necessary to maintain legal professional privilege</p>	<p>Legal professional privilege</p>

CARRIED

The public were excluded at 10.52 am and the meeting closed at 12.01 pm.