

**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 MONDAY, 8 DECEMBER 2025 AT 10.31
AM**

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

IN ATTENDANCE: P Kelly (Chief Executive Officer), L Fleck (Group Manager - People and Culture, Acting Group Manager - Community Vision), J Muir (Group Manager - Three Waters), Q Penniall (Group Manager - Planning, Infrastructure and Regulatory), S Righarts (Group Manager - Governance and Business Services), D Scoones (Group Manager - Community Experience), P Morris (Chief Financial Officer), A Crosbie (Senior Strategy Advisor), A Lines (Risk and Procurement Manager), A Jansen (Health, Safety and Wellbeing Coordinator), W McEntee (Governance Manager)

1 APOLOGIES

There were no apologies.

2 PUBLIC FORUM

There was no public forum.

3 DECLARATIONS OF INTEREST

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

4 REPORTS

Note: Yvonne Yang and Monique Kruger from Audit New Zealand joined the meeting for item 25.6.2.

25.6.2 PREPARATION FOR THE LONG-TERM PLAN 2027-37

To consider an update on preparations toward the 2027-37 Long-term Plan.

During discussion, it was noted that Audit New Zealand would be able to confirm their resources and timeline in the New Year for the 2026 audit dates. It was also noted that Audit New Zealand were in the middle of a restructure and that brought some uncertainty.

Other issues raised in discussion were the impact of business as usual on the team, completion of the 2025/26 Annual Report, a rating review, resourcing the Long-Term Plan group and the impact of reforms from central government.

COMMITTEE RESOLUTION

Moved: Alley
Seconded: Robertson

A. That the report be received.

B. Agrees to perform the oversight of the Long-term Plan:

- Receiving a formal progress update at each scheduled meeting, including visibility on how the programme is tracking according to the agreed plan.
- Receiving for feedback the key policies that will be included as part of the Long-term Plan (including the Significance and Engagement Policy, the 30-year Infrastructure Strategy, the Revenue and Rating Policy and the Financial Strategy).
- Receiving the Consultation Document in advance of its public release.
- Receiving for feedback the full draft document.
- Will oversee the relationship with Audit New Zealand for the Long-term Plan.

CARRIED

Note: Kelvin Weston from Deloitte joined the meeting for item 25.6.3.

25.6.3 INTERNAL AUDIT PROGRAMME

To consider the draft report from Deloitte on financial acumen (operational finance review).

After discussion it was agreed with another report will come to the February 2026 meeting with a timeline for work to be carried out based on the Deloitte report.

COMMITTEE RESOLUTION

Moved: Paterson
Seconded: Pannett

That the report be received.

CARRIED

25.6.4 POLICY AND STRATEGY REGISTER

To consider the updated Policy and Strategy Register.

COMMITTEE RESOLUTION

Moved: Alley
Seconded: Browne

That the report be received and its contents noted.

CARRIED

25.6.5 PROTECTED DISCLOSURE (WHISTLEBLOWING) POLICY ADOPTION

To consider the updates made to the Protected Disclosure (Whistleblowing) Policy in line with its three-yearly review.

After discussion it was noted that the policy should be looked as through a legal lens before being submitted to Council for their consideration.

COMMITTEE RESOLUTION

Moved: Robertson
Seconded: Alley

That the Audit and Risk Committee

- A. Receives the report and accepts the level of significance.
- B. Recommends to Council the adoption of the updated Protected Disclosure (Whistleblowing) Policy, subject to inhouse legal sign-off.

CARRIED

HEALTH, SAFETY AND WELLBEING

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

During discussion it was queried whether there should be a column for aggressive customers in the non-treatment injuries section.

COMMITTEE RESOLUTION

Moved: Alley
Seconded: Paterson

That the report be received

CARRIED

25.6.7 BANCORP REPORT SEPTEMBER 2025

To consider the quarterly treasury report.

It was noted in discussion that any breaches that had occurred had now been rectified.

COMMITTEE RESOLUTION

Moved: Robertson
Seconded: Alley

That the report be received and its contents noted.

CARRIED

5 CHAIR'S REPORT**25.6.8 CHAIR'S REPORT**

To consider the Chair's report.

The Chair noted current issues affecting local government.

COMMITTEE RESOLUTION

Moved: Alley
Seconded: Browne

That the report be received.

CARRIED

6 MEMBERS' REPORTS**25.6.9 MEMBERS' REPORTS**

To consider the members' reports.

There were no updates from members.

COMMITTEE RESOLUTION

Moved: Robertson
Seconded: Pannett

That the reports be received.

CARRIED

7 STATUS REPORTS**25.6.10 DECEMBER 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

8 DATE OF THE NEXT MEETING

The date of the next scheduled meeting is 13 February 2026.

9 RESOLUTION TO EXCLUDE THE PUBLIC

COMMITTEE RESOLUTION

Moved: Robertson

Seconded: Paterson

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
25.6.11 - Bad Debts and Abandoned Land	s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons	To protect a person's privacy
25.6.12 - Risk Management Update	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	To prevent use of the information for improper gain or advantage
25.6.13 - Litigation Register	s7(2)(g) - the withholding of the information is necessary to maintain legal professional privilege	Legal professional privilege
25.6.14 - Chair's Report - Reform	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	To prevent use of the information for improper gain or advantage

CARRIED

The public were excluded at 12.02 pm the meeting closed at 1.05 pm.