

**MINUTES OF KAPITI COAST DISTRICT COUNCIL  
AUDIT AND RISK SUB-COMMITTEE MEETING  
HELD AT THE COUNCIL CHAMBER, GROUND FLOOR, 175 RIMU ROAD, PARAPARAUMU  
ON THURSDAY, 20 FEBRUARY 2020 AT 9.30AM**

**PRESENT:** Cr Angela Buswell, Deputy Mayor Janet Holborow, Cr Gwynn Compton, Mr Gary Simpson, Mr Bryan Jackson

**IN ATTENDANCE:** Wayne Maxwell (Mr), Mark de Haast (Mr), Natasha Tod (Ms), Glen O'Connor (Mr), Janice McDougall (Mrs), Tim Power (Mr), Jacinta Straker (Ms), Anelise Horn (Ms), Tanicka Mason (Mrs), David Borrie (Mr), Grayson Rowse (Mr), Dan O'Connel (Mr), Jill Griggs (Mrs).

**APOLOGIES:** Mayor K Gurunathan

**LEAVE OF ABSENCE:** Nil

**1 WELCOME**

**2 COUNCIL BLESSING**

The Chair welcomed everyone to the meeting and read the Council blessing.

**3 APOLOGIES**

**COMMITTEE RESOLUTION 2020/1**

Moved: Cr Gwynn Compton

Seconder: Mr Gary Simpson

That the apology received from Mayor K Gurunathan be accepted.

**CARRIED**

**4 DECLARATIONS OF INTEREST RELATING TO ITEMS ON THE AGENDA**

Nil

**5 PUBLIC SPEAKING TIME FOR ITEMS RELATING TO THE AGENDA**

Nil

**6 MEMBERS' BUSINESS**

(a) Public Speaking Time Responses

Nil

(b) Leave of Absence

Nil

- (c) Matters of an Urgent Nature (advise to be provided to the Chair prior to the commencement of the meeting)

Nil

## 7 UPDATES

Nil

## 8 REPORTS

### 8.1 PROPOSAL TO CONDUCT THE AUDIT OF THE COUNCIL ON BEHALF OF THE AUDITOR-GENERAL FOR 2020, 2021 AND 2022 FINANCIAL YEARS

Anelise Horn, Finance and Accounting Manager, introduced herself and David Borrie to the sub-Committee.

David Borrie spoke to the report and answered questions from the members.

#### COMMITTEE RESOLUTION 2020/2

Moved: Cr Angela Buswell

Seconder: Deputy Mayor Janet Holborow

That the Audit and Risk Subcommittee receives and accepts Ernst & Young's proposal to conduct the audit of Council on behalf of the Auditor-General for the 2020, 2021 and 2022 financial years.

**CARRIED**

### 8.2 ERNST AND YOUNG AUDIT PLAN FOR THE YEAR ENDED 30 JUNE 2020

Ms Horn handed over to David Borrie who spoke to the report and answered questions from the members.

#### COMMITTEE RESOLUTION 2020/3

Moved: Cr Angela Buswell

Seconder: Deputy Mayor Janet Holborow

That the Audit and Risk Subcommittee receives and notes the Ernst & Young Audit Plan for the year ended 30 June 2020 attached as Appendix 1 to this report.

**CARRIED**

**8.3 TIMETABLE FOR THE AUDIT PLAN FOR THE YEAR ENDED 30 JUNE 2020**

Ms Horn spoke to the report, informed members of reports timelines and answered members questions.

**COMMITTEE RESOLUTION 2020/4**

Moved: Cr Angela Buswell  
Seconder: Cr Gwynn Compton

That the Audit and Risk Subcommittee notes the timetable for the audit of the Council's Annual Report and the Council's Debenture Trust Deed for the year ended 30 June 2020.

**CARRIED**

**8.4 UPDATE ON KEY 2018-19 AUDIT FINDINGS**

Ms Horn spoke to the update. Members questions were answered.

**COMMITTEE RESOLUTION 2020/5**

Moved: Cr Gwynn Compton  
Seconder: Deputy Mayor Janet Holborow

That the Audit and Risk Subcommittee notes the progress update in regards to Ernst & Young's Report on Control findings for the year ended 30 June 2019 and that Ernst & Young will re-assess these as part of their audit for the year ended 30 June 2020.

**CARRIED**

**8.5 QUARTERLY TREASURY COMPLIANCE REPORT**

Ms Horn speaks to the report. She advises members that it is for six months rather than the usual 3 months.

Ms Horn and Mr de Haast, Group Manager, Corporate Services answered members questions.

Mr Simpson noted that this report is consistently good and useful.

**COMMITTEE RESOLUTION 2020/6**

Moved: Cr Angela Buswell  
Seconder: Mr Gary Simpson

That the Audit and Risk Subcommittee notes the Council's compliance with its Treasury Management Policy for the six months ended 31 December 2019.

**CARRIED**

**8.6 OMBUDSMAN INVESTIGATION INTO CHRISTCHURCH CITY COUNCIL LGOIMA PRACTICES**

Tim Power, Senior Legal Counsel speaks to the report.

Questions were asked and answered.

**COMMITTEE RESOLUTION 2020/7**

Moved: Cr Gwynn Compton

Seconder: Deputy Mayor Janet Holborow

That the Audit and Risk Subcommittee:

Notes the CCC Ombudsman report;

Notes the areas highlighted for improvement set out in paragraph 28 to this report.

**CARRIED**

**8.7 RISK MANAGEMENT - BUSINESS ASSURANCE UPDATE**

Jacinta Straker, Chief Financial Officer spoke to the report and answered members questions.

**COMMITTEE RESOLUTION 2020/8**

Moved: Cr Angela Buswell

Seconder: Mr Gary Simpson

That the Audit and Risk Committee notes the progress on the Council's Enterprise Risk Management Framework.

**CARRIED**

**8.8 HEALTH AND SAFETY QUARTERLY REPORTS: 1 JULY 2019 - 30 SEPTEMBER 2019; AND 1 OCTOBER 2019 - 31 DECEMBER 2019**

Mark de Haast, Group Manager Corporate Services talked to the report on behalf of Diane Andrews, Organisational Development Manager.

**COMMITTEE RESOLUTION 2020/9**

Moved: Deputy Mayor Janet Holborow

Seconder: Cr Angela Buswell

That the Audit and Risk Sub Committee notes the two Health and Safety Quarterly Reports for the periods: 1 July 2019 – 30 September 2019; and 1 October 2019 – 31 December 2019 attached as Appendix One and Appendix Two to this Report.

That the Audit and Risk Sub Committee note the Health and Safety Leadership Charter which is attached for members' future reference as Appendix Three to this Report.

**CARRIED**

Meeting adjourned at 10:40am

Meeting resumed at 10:50am

## 9 PUBLIC EXCLUDED REPORTS

## RESOLUTION TO EXCLUDE THE PUBLIC

**PUBLIC EXCLUDED RESOLUTION 2020/10**

Moved: Cr Gwynn Compton

Seconded: Mr Gary Simpson

That, pursuant to Section 48 of the Local Government Official Information and Meetings Act 1987, the public, with the exception of Council's auditor and Community Board Members present now be excluded from the meeting for the reasons given below, while the following matters are considered.

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(1) 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	Ground(s) under section 48 for the passing of this resolution
<b>10.1 - Update on Ombudsman and Privacy Commissioner Investigations and Litigation Status Report</b>	<p>Section 7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons</p> <p>Section 7(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>Section 7(2)(g) - the withholding of the information is necessary to maintain legal professional privilege</p> <p>Section 7(2)(h) - the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities</p>	<p>Section 48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7</p>

**CARRIED**

The Audit and Risk Subcommittee meeting went into public excluded session at 10:54 am.

**COMMITTEE RESOLUTION 2020/11**

Moved: Cr Angela Buswell  
Seconder: Deputy Mayor Janet Holborow

That the Audit and Risk Subcommittee moves out of a public excluded meeting.

**CARRIED**

The Audit and Risk Subcommittee came out of public excluded session at 11.36 am having resolved that the following resolution and the report Update on Ombudsman and Privacy Commissioner Investigations and Litigation Status Report be released from publically excluded business.

**COMMITTEE RESOLUTION 2020/12**

Moved: Cr Gwynn Compton  
Seconder: Deputy Mayor Janet Holborow

*That the Audit and Risk Subcommittee:*

*notes the current status of Ombudsman and Privacy Commissioner investigations and litigation;*

*agrees that this report and resolutions only be released from public excluded business; and agrees that Appendix A and Appendix B to this report be excluded from public release.*

**CARRIED**

**Appendices**

- 1 Update on Ombudsman and Privacy Commissioner investigations and litigation status report

**The Audit and Risk Subcommittee meeting closed at 11.36 am.**

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**CHAIRPERSON**