



MEETING MINUTES		
AUDIT & RISK COMMITTEE		TIME
THURSDAY 28 SEPTEMBER 2023		8:30 AM

Minutes of a meeting of the Audit & Risk Committee meeting held on Thursday 28 September 2023, which commenced at 8.30 am in the Manawātū District Council Chambers, 135 Manchester Street, Feilding.

- PRESENT: Cr Stuart Campbell Chairperson
Cr Lara Blackmore
Cr Grant Hadfield
Cr Colin McFadzean
Cr Alison Short
- APOLOGIES: Mayor Helen Worboys
Mr John Fowke
- IN ATTENDANCE: Shayne Harris Chief Executive
Wiremu Greening Acting General Manager – Infrastructure
Frances Smorti General Manager – People and Corporate
Lyn Daly General Manager – Community
Amanda Calman Chief Financial Officer (Zoom)
Ash Garstang Governance and Assurance Manager
Aimee Flanders Safety and Wellbeing Adviser
John Jones Rooding Manager
Nick Galpin Senior Emergency Management Adviser
Marko Blagojevic Information Services Manager
Cr Michael Ford

ARC 22-25/038

MEETING OPENING

ARC 22-25/039

APOLOGIES

Mayor Helen Worboys is on a pre-approved leave of absence.

RESOLVED

That the apology for Mr John Fowke, and the apology for lateness for Cr Alison Short, be received.

Moved by: Cr Grant Hadfield

Seconded by: Cr Colin McFadzean

CARRIED

ARC 22-25/040

CONFIRMATION OF MINUTES

RESOLVED

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That the minutes of the Audit & Risk Committee meeting held 08 June 2023 be adopted as a true and correct record.

Moved by: Cr Grant Hadfield

Seconded by: Cr Stuart Campbell

CARRIED

ARC 22-25/041

DECLARATIONS OF INTEREST

There were no declarations of interest.

Cr Alison Short arrived to the meeting at 8.39 am.

ARC 22-25/042

SAFETY AND WELLBEING DEEP DIVE PRESENTATION

Frances Smorti, Aimee Flanders, Nick Galpin and John Jones provided an overview of the key Health, Safety and Wellbeing risks.

In response to questions, it was advised:

- 4x4 driver training follows NZQA standards, and covers off-road driving (e.g., mud, water, inclines).
- Emergency Management training is provided via the National Emergency Management Agency's (NEMA) Integrated Training Framework. The basic course is the minimum standard, although MDC officers are encouraged to also attend the Intermediate two-day course. There are also function-specific courses and advanced leadership courses that NEMA provide.
- Psychological First Aid training is provided by the Red Cross and is available for officers to attend.

ARC 22-25/043

NOTIFICATION OF LATE ITEMS

There were no late items of business notified for consideration.

ARC 22-25/044

COMMITTEE WORKPLAN UPDATE

Report of the General Manager – People and Corporate dated 12 September 2023 seeking to update the Committee on the workplan for 2023.

RESOLVED

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That the Audit and Risk Committee Workplan Update be received.

Moved by: Cr Lara Blackmore

Seconded by: Cr Grant Hadfield

CARRIED

ARC 22-25/045

AUDIT NZ REPORT ON AUDIT TO 30 JUNE 2022

Report of the General Manager – People and Corporate dated 24 August 2023 seeking the Committee’s receipt of the final audit report for the year ending 30 June 2022.

RESOLVED

That the Audit New Zealand report on the audit of Manawatu District Council for the year ending 30 June 2022, be received.

Note that the audit opinion issued is a qualified opinion with regard to the resource consent and building consents measure.

Moved by: Cr Grant Hadfield

Seconded by: Cr Lara Blackmore

CARRIED

ARC 22-25/046

SAFETY AND WELLBEING QUARTERLY REPORT 01 APRIL – 30 JUNE 2023

Report of the General Manager – People and Corporate dated 04 September 2023 seeking to update the Committee on the latest Safety and Wellbeing information relating to the operations of Council.

RESOLVED

That the Audit and Risk Committee receive the Safety and Wellbeing report for quarter four of the 2022-23 year.

Moved by: Cr Colin McFadzean

Seconded by: Cr Alison Short

CARRIED

ARC 22-25/047

DRAFT ANNUAL REPORT FOR THE YEAR ENDING 30 JUNE 2023

Report of the Chief Financial Officer dated 03 September 2023 seeking the Committee’s review of the draft Annual Report for the year ending 30 June 2023.

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RESOLVED

That the Audit and Risk Committee recommends:

That the Council receive the draft Annual Report for the year ended 30 June 2023.

That the Mayor and Chief Executive be delegated authority to make any minor changes requested by Audit New Zealand and to sign the Statement of Compliance and Responsibility that is contained within the Annual Report for the year ending 30 June 2023.

Moved by: Cr Lara Blackmore

Seconded by: Cr Colin McFadzean

CARRIED

ARC 22-25/048

QUARTERLY PERFORMANCE REPORT TO 30 JUNE 2023

Report of the Chief Financial Officer dated 03 September 2023 seeking the Committee's review of the Quarterly Performance Report and Treasury Report to 30 June 2023.

RESOLVED

That the Audit and Risk Committee recommend:

That the Council receive the Quarterly Performance Report and Treasury Report to 30 June 2023.

Moved by: Cr Lara Blackmore

Seconded by: Cr Alison Short

CARRIED

ARC 22-25/049

STATEMENT OF ACCOUNTING POLICIES

Report of the Chief Financial Officer dated 03 September 2023 seeking the Committee's review of the Statement of Accounting Policies.

RESOLVED

That the Audit and Risk Committee recommend:

That the Council adopt the Statement of Accounting Policies for the period starting 1 July 2024.

Moved by: Cr Colin McFadzean

Seconded by: Cr Grant Hadfield

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CARRIED

ARC 22-25/050

LGOIMA REQUESTS 19 JULY TO 11 SEPTEMBER 2023

Report of the General Manager – People and Corporate dated 11 September 2023 seeking the Committee’s receipt of information requests received by Council under the Local Government Official Information and Meetings Act 1987.

RESOLVED

That the report detailing the requests for information received under the Local Government Official Information and Meetings Act 1987 from 19 July 2023 to 11 September 2023 be received.

Moved by: Cr Grant Hadfield

Seconded by: Cr Colin McFadzean

CARRIED

ARC 22-25/051

MANAGEMENT REPRESENTATION LETTER FROM THE CEO/CFO TO EXTERNAL AUDITORS

Report of the Chief Financial Officer dated 22 September 2023 seeking the Committee’s receipt of the Audit Proposal Letter, Engagement Letter and Audit Plan.

RESOLVED

That the Committee receive the Audit Proposal letter and subsequent Audit Engagement Letter.

That the Committee receive and note the Audit Plan for 30 June 2023.

That the Committee note that the audit fees for 30 June 2023 are within the existing budgets, however, the audit fee for 30 June 2024 is \$71,600 more than budgeted.

Moved by: Cr Lara Blackmore

Seconded by: Cr Alison Short

CARRIED

ARC 22-25/052

VERBAL UPDATE ON LEGAL COMPLIANCE

There was a general discussion on how the Committee provides oversight on the need for the Council to meet legislative requirements. Mr Shayne Harris, Chief Executive, advised that the matter of legal compliance is subject to audit, in addition to specific functions

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(e.g., roading, resource management) having their own compliance audits. Officers are currently collating a comprehensive list of relevant legislation and detailing how we are ensuring compliance with them, and this information will be presented to the Committee.

ARC 22-25/053

CONSIDERATION OF LATE ITEMS

There were no late items notified for consideration.

ARC 22-25/054

UPDATE FROM GOVERNANCE HEALTH AND SAFETY REPRESENTATIVE

Cr Grant Hadfield provided an overview of his attendance at the Institute of Directors Advanced Health and Safety Governance workshop.

Highlights included:

- The facilitator of the course was complimentary of the work that the Council had done, and this is reflective of the good work that officers are doing in the Health, Safety and Wellbeing space.
- One of the topics discussed at the workshop was the brevity of the discussions and reporting around Health, Safety and Wellbeing.

ARC 22-25/055

NOTIFICATION OF ITEMS FOR RISK REGISTER

There were no items to be added to the risk register.

ARC 22-25/056

NOTIFICATION OF ITEMS FOR NEXT MEETING

There were no additional items to be added to the agenda for the next meeting.

ARC 22-25/057

PUBLIC EXCLUDED BUSINESS

RESOLVED

That the public be excluded from the following parts of the proceedings of this meeting, namely:

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1. Confirmation of Minutes; 08 June 2023
2. Information Services Security and Audit Update
3. Key Project Status Report
4. Internal Controls Update

That the general subject 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	Grounds under Section 48(1) for the passing of this resolution
13.1 Confirmation of Minutes; 08 June 2023	s7(2)(g) – legal privilege s7(2)(j) – improper gain	s48(1)(a)
13.2 Information Services Security and Audit Update	s7(2)(j) – improper gain	s48(1)(a)
13.3 Key Project Status Report	s7(2)(g) – legal privilege	s48(1)(a)
13.4 Internal Controls Update	s7(2)(j) – improper gain	s48(1)(a)

This resolution is made in reliance on Section 48(1) of the Local Government Official Information and Meetings Act 1987 and the particular interests protected by Section 6 or Section 7 of the Act which would be prejudiced by the holding of the whole or the relevant part of the proceedings of the meeting in public as specified above.

Moved by: Cr Stuart Campbell

Seconded by: Cr Grant Hadfield

CARRIED

The meeting went into public excluded session at 10.21 am. For items ARC 22-25/058 to ARC 22-25/062 refer to public excluded proceedings. The meeting returned to open session at 11.04 am.

ARC 22-25/063

MEETING CLOSURE

The meeting was declared closed at 11.04 am.