



MINUTES

Audit and Risk Committee Meeting

12 March 2024

**MINUTES OF WAIMATE DISTRICT COUNCIL
AUDIT AND RISK COMMITTEE MEETING
HELD AT THE FUNCTION ROOM, WAIMATE EVENT CENTRE, 15 PAUL STREET, WAIMATE
ON TUESDAY 12 MARCH 2024, COMMENCING AT 9:30AM**

PRESENT: Chair Damian Hogue, Deputy Mayor Sharyn Cain, Mayor Craig Rowley,
Cr Tom O'Connor, Cr Rick Stevens

APOLOGIES: Nil

IN ATTENDANCE: Cr John Begg (via Microsoft Teams), Cr Peter Collins, Cr Sandy McAlwee,
Cr Colin Pankhurst

Stuart Duncan (Chief Executive) *entered the meeting at: 10:00am*,
Dan Mitchell (Asset Group Manager), Dylan Murray (Regulatory and
Compliance Group Manager), Tina Stevenson (Corporate Services Group
Manager), Karalyn Reid (Committee Secretary)

PARTIAL ATTENDANCE: Carolyn Johns (Community and Strategy Group Manager), Shey
Taylor (Strategic Planning/Policy Advisor)

OPENING

1 APOLOGIES

Nil

2 VISITORS

Nil

3 CONFLICTS OF INTEREST

There were no conflicts of interest declared.

4 IDENTIFICATION OF MAJOR (URGENT) OR MINOR ITEMS NOT ON THE AGENDA

Nil

MINUTES

5 CONFIRMATION OF MINUTES

5.1 MINUTES OF THE AUDIT AND RISK COMMITTEE MEETING HELD ON 5 DECEMBER 2023

COMMITTEE RESOLUTION 2024/1

Moved: Mayor Craig Rowley

Seconded: Cr Rick Stevens

That the Minutes of the Audit and Risk Committee Meeting held on 5 December 2023 be
adopted as a true and correct record.

CARRIED

REPORTS

6 GENERAL REPORTS

6.1 OFFICE OF THE AUDITOR GENERAL FORUM REPORT

Chair Damian Hogue highlighted key points from the Office of the Auditor General Forum's presentation by Dominick Stephens, Deputy Secretary and Chief Economic Advisor for The Treasury, which was provided in the agenda.

6.2 HEALTH AND SAFETY REPORT

COMMITTEE RESOLUTION 2024/2

Moved: Deputy Mayor Sharyn Cain

Seconded: Cr Rick Stevens

That the Health and Safety Report is accepted.

CARRIED

6.4 COUNCIL'S POLICY STATUS

COMMITTEE RESOLUTION 2024/3

Moved: Mayor Craig Rowley

Seconded: Deputy Mayor Sharyn Cain

That the Council's Policy Status report is accepted.

CARRIED

Note:

The Audit and Risk Committee discussed the Sensitive Expenditure Policy 411, which has been signalled by Audit New Zealand as a priority, and this is near completion.

6.3 UPDATE ON THE LONG-TERM PLAN 2024-34

The Audit and Risk Committee discussed the status of the Long-Term Plan 2024-34 in order to make a recommendation to the 26 March 2024 Council Meeting.

COMMITTEE RESOLUTION 2024/4

Moved: Deputy Mayor Sharyn Cain

Seconded: Mayor Craig Rowley

1. That the Update on the Long-Term Plan 2024-34 report is accepted; and
2. That the Audit and Risk Committee recommends that Council confirms its approach to prepare an Annual Plan 2024/25, followed by a 9-year Long Term Plan; and
3. That the recommendation from the Audit and Risk Committee be taken to the 26 March 2024 Council Meeting.

CARRIED

Note:

The Chief Executive informed the Audit and Risk Committee (the Committee) the Enhanced Annual Plan (EAP) option would enable Council to continue their Long Term Planning in parallel to the 'enhanced' Annual Plan. He did not believe that Council would be able to meet with the statutory deadline of the Long Term Plan 2024/34.

Audit NZ have indicated they will be commencing the 2024 interim audit on 15 April.

The Committee discussed concerns of a pending significant rate rise and agreed of the requirement to be open and transparent with the Annual Plan consultation, including articulating to ratepayers the costs around legislative requirements and retaining current or increased levels of service, including conversations around Council investments such as forestry blocks, and the long term costs and benefits of investing in urban planning.

The Committee agreed to assist by making themselves available when required for workshops or meetings.

Item - 6.4 Council's Policy Status - has been moved to another part of the document.

The meeting was adjourned at 10.45am for morning tea.

The meeting was reconvened the meeting at 11:00am.

6.5 MAJOR PROJECTS REPORT

COMMITTEE RESOLUTION 2024/5

Moved: Mayor Craig Rowley

Seconded: Cr Rick Stevens

That the Major Projects report be accepted.

CARRIED

Note:

The Committee were informed work on the Local Government Centre library extension and chambers upgrade is now underway and tracking well.

Better Off Funding Summary Report: Council will discuss the methodology in the Open Workshop following the meeting. While being a late starter, Council is currently tracking well with the current spend, while many other councils may be at risk of not drawing down their funding.

6.6 EXTERNAL AUDIT RECOMMENDATIONS PROGRESS REPORT TO MARCH 2024**COMMITTEE RESOLUTION 2024/6**

Moved: Mayor Craig Rowley

Seconded: Deputy Mayor Sharyn Cain

That the External Audit Recommendations Progress Report to March 2024 report is accepted.

CARRIED

Note:

The Committee discussed the risk of receiving timely Downlands Water Scheme financial data from Timaru District Council (TDC). Staff are working towards obtaining assurance that the audited information this year will align with Council's audit timeline, and this will be backed up by a letter from the Mayor to the Mayor of Timaru District Council.

6.7 RISK TOLERANCE RECOMMENDATION**COMMITTEE RESOLUTION 2024/7**

Moved: Deputy Mayor Sharyn Cain

Seconded: Cr Rick Stevens

1. That the Risk Tolerance Recommendation report is accepted; and
2. That the Audit and Risk Committee recommends the Risk Appetite Statement be approved by Council as presented.

CARRIED

Note:

The Committee asked for staff to take the opportunity with the EAP consultation to portray the thinking of governance of investing in urban planning (development contributions, utilities connections, freeing up land) resulting in economic and district growth to achieve longer term gains, in order to gauge the community's appetite.

6.8 RISK REGISTER**COMMITTEE RESOLUTION 2024/8**

Moved: Mayor Craig Rowley

Seconded: Cr Rick Stevens

That the Risk Register Report is accepted.

CARRIED

Note:

The Committee discussed Council's pending obligatory District Plan Review (as the 10 year term expired on 28 February 2024), however this has been put on hold awaiting Government's announcements over RMA changes.

The Committee agreed that the Council were in better situation than some councils, as the District Plan is a second generation plan, and still fit for purpose.

The Chief Executive will discuss any operational requirements of the current District Plan with the Regulatory and Compliance Group Manager and Planner.

PUBLIC EXCLUDED**7 EXCLUSION OF THE PUBLIC REPORT****RESOLUTION TO EXCLUDE THE PUBLIC****COMMITTEE RESOLUTION 2024/9**

Moved: Cr Tom O'Connor

Seconded: Deputy Mayor Sharyn Cain

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	Ground(s) under section 48 for the passing of this resolution
7.1 - Public Excluded Minutes of the Audit and Risk Committee Meeting held on 5 December 2023	s6(a) - the making available of the information would be likely to prejudice the maintenance of the law, including the prevention, investigation, and detection of offences, and the right to a fair trial	s48(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
7.2 - IT Infrastructure Fault Report	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	s48(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

CARRIED**8 RE-ADMITTANCE OF THE PUBLIC REPORT****COMMITTEE RESOLUTION 2024/10**

Moved: Mayor Craig Rowley

Seconded: Cr Rick Stevens

That the Audit and Risk Committee moves out of Closed Council into Open Council.

CARRIED**MEETING CLOSURE**

There being no further business, the Chair closed the meeting at 11.56pm.

The Minutes of this meeting are to be confirmed at the Audit and Risk Committee Meeting scheduled on 11 June 2024.

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CHAIRPERSON