



# **MINUTES**

## **Audit and Risk Committee Meeting**

**11 March 2025**

**MINUTES OF WAIMATE DISTRICT COUNCIL  
AUDIT AND RISK COMMITTEE MEETING  
HELD AT THE FUNCTION ROOM, WAIMATE EVENTS CENTRE, 15 PAUL STREET, WAIMATE  
ON TUESDAY 11 MARCH 2025, COMMENCING AT 9:30AM**

**PRESENT:** Mayor Craig Rowley, Cr Tom O'Connor, Cr Rick Stevens

**APOLOGIES:** Chair Damian Hogue, Deputy Chair Sharyn Cain

**IN ATTENDANCE:** Cr John Begg, Cr Sandy McAlwee, Cr Colin Pankhurst, Cr Lisa Small  
Stuart Duncan (Chief Executive), Rachel Holley-Dellow (Human Resources Manager), 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 Planner/Policy Analyst)

## OPENING

### MOTION

#### COMMITTEE RESOLUTION 2025/1

Moved: Cr Tom O'Connor

Seconded: Cr Rick Stevens

That with the apologies of Chair Damian Hogue and Deputy Chair Sharyn Cain, Mayor Craig Rowley chair the meeting.

**CARRIED**

## 1 APOLOGIES

### APOLOGIES

#### COMMITTEE RESOLUTION 2025/2

Moved: Cr Tom O'Connor

Seconded: Cr Rick Stevens

That the apologies received from Chair Damian Hogue and Deputy Chair Sharyn Cain be accepted.

**CARRIED**

## 2 VISITORS

Nil

## 3 CONFLICTS OF INTEREST

Nil

#### 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 3 DECEMBER 2024

###### COMMITTEE RESOLUTION 2025/3

Moved: Cr Tom O'Connor

Seconded: Cr Rick Stevens

That the Minutes of the Audit and Risk Committee Meeting held on 3 December 2024 be adopted as a true and correct record.

**CARRIED**

###### Note:

6.4 Budget Carry Forwards: The Audit and Risk Committee noted more information on the budget carry forwards in the economic development area had not yet been provided.

### REPORTS

#### 6 GENERAL REPORTS

##### 6.1 OUTSTANDING AUDIT AND RISK COMMITTEE ACTIONS REPORT - PUBLIC

###### COMMITTEE RESOLUTION 2025/4

Moved: Cr Craig Rowley

Seconded: Cr Rick Stevens

That the Outstanding Audit and Risk Committee Actions Report – Public is accepted.

**CARRIED**

###### Note:

The Audit and Risk Committee requested the Asset Group Manager provides a report to the next meeting highlighting the learnings on the Edwards Street Sewer Renewal budget overrun in order to avoid or minimise overruns for future procuring.

**6.2 OFFICE OF THE AUDITOR GENERAL FORUM REPORT****COMMITTEE RESOLUTION 2025/5**

Moved: Cr Craig Rowley

Seconded: Cr Rick Stevens

Noting the apology of the Chair, the Audit and Risk Committee requested an update for the next Audit and Risk Committee meeting, and asked that all future Office of the Auditor General Forum presentations be provided as a written report in the agenda.

**CARRIED**

**6.3 HEALTH AND SAFETY REPORT****COMMITTEE RESOLUTION 2025/6**

Moved: Cr Rick Stevens

Seconded: Cr Tom O'Connor

That the Health and Safety Report is accepted.

**CARRIED**

**Note:**

The Audit and Risk Committee (the Committee) discussed the large number of wasp nests reported this season and Council's liability, and noted once a nest is identified on Council property it is dealt with promptly.

The Committee asked for further detail to be provided if possible on the reason hazards or incidents/events/accidents occurred in order to understand the risk, and how the risk has been or is being mitigated.

**6.4 HUMAN RESOURCES REPORT****COMMITTEE RESOLUTION 2025/7**

Moved: Cr Tom O'Connor

Seconded: Cr Rick Stevens

**RECOMENDATION**

That the Human Resources Manager's report is accepted.

**CARRIED**

**Note:**

The Committee noted it was good to see excess leave is reduced, but still is a concern for some staff with excess leave unable to take leave because of continued significant workloads.

**6.5 COUNCIL'S POLICY STATUS****COMMITTEE RESOLUTION 2025/8**

Moved: Cr Rick Stevens

Seconded: Cr Tom O'Connor

That the Council's Policy Status report is accepted.

**CARRIED****6.6 AUDIT NEW ZEALAND INDEPENDENT ASSURANCE REPORT IN RESPECT OF COUNCIL'S DEBENTURE TRUST DEED FOR THE YEAR ENDED 30 JUNE 2024****COMMITTEE RESOLUTION 2025/9**

Moved: Cr Rick Stevens

Seconded: Cr Tom O'Connor

That the Audit New Zealand Independent Assurance Report in respect of Council's Debenture Trust Deed for the year ended 30 June 2024 is received.

**CARRIED****6.7 EXTERNAL AUDIT RECOMMENDATIONS PROGRESS REPORT TO MARCH 2025****COMMITTEE RESOLUTION 2025/10**

Moved: Cr Rick Stevens

Seconded: Cr Tom O'Connor

That the External Audit Recommendations Progress Report to March 2025 Report is accepted.

**CARRIED**

The meeting was adjourned at 10.34am for morning tea.

The meeting was reconvened at 10.52am.

**6.8 MAJOR PROJECTS REPORT****COMMITTEE RESOLUTION 2025/11**

Moved: Cr Rick Stevens

Seconded: Cr Tom O'Connor

That the Major Projects report be accepted.

**CARRIED**

**6.9 RISK TOLERANCE RECOMMENDATION****COMMITTEE RESOLUTION 2025/12**

Moved: Cr Rick Stevens

Seconded: Cr Tom O'Connor

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**

**6.10 RISK REGISTER****COMMITTEE RESOLUTION 2025/13**

Moved: Cr Tom O'Connor

Seconded: Cr Rick Stevens

That the Risk Register Report is accepted.

**CARRIED**

**Note:**

Maori Engagement: The Committee noted the Chief Executive will circulate legal advice received on Ngāi Tahu's legal claim against the Crown relating to freshwater in the South Island.

The Committee discussed the wording 'Council has a statutory obligation to ensure Māori are involved in the decision-making (beyond environmental and cultural matters)' suggesting rather the word 'opportunity to be involved' be used instead.

## PUBLIC EXCLUDED

## 7 EXCLUSION OF THE PUBLIC REPORT

## RESOLUTION TO EXCLUDE THE PUBLIC

**COMMITTEE RESOLUTION 2025/14**

Moved: Cr Tom O'Connor

Seconded: Cr Rick Stevens

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
<b>7.1 - Public Excluded Minutes of the Audit and Risk Committee Meeting held on 3 December 2024</b>	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
<b>7.2 - Insurance - Material Damage Review</b>	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  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
<b>7.3 - Fringe Benefit Tax Compliance Evaluation Report</b>	s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons	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 2025/15**

Moved: Cr Rick Stevens

Seconded: Cr Tom O'Connor

That Council moves out of Closed Council into Open Council.

**CARRIED****MEETING CLOSURE**

There being no further business, the Chair closed the meeting at 11.44am.

The Minutes of this meeting are to be confirmed at the Audit and Risk Committee Meeting scheduled on 10 June 2025.

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**CHAIRPERSON**