



MINUTES

Audit and Risk Committee Meeting

10 June 2025

**MINUTES OF WAIMATE DISTRICT COUNCIL
AUDIT AND RISK COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBER, WAIMATE DISTRICT COUNCIL, 125 QUEEN STREET,
WAIMATE ON TUESDAY 10 JUNE 2025, COMMENCING AT 9:30AM**

- PRESENT:** Deputy Mayor Sharyn Cain (Acting Chair), Chair Damian Hogue (via Microsoft Teams), Mayor Craig Rowley, Cr Tom O'Connor (until 11:00am), Cr Rick Stevens
- APOLOGIES:** Cr Tom O'Connor (from 11:00am)
- IN ATTENDANCE:** Cr John Begg, Cr Sandy McAlwee (via Microsoft Teams), Cr Colin Pankhurst, Cr Lisa Small
Stuart Duncan (Chief Executive), Rachel Holley-Dellow (Human Resources Manager), Michelle Jones (Executive Support Manager), Dan Mitchell (Asset Group Manager), Dylan Murray (Regulatory and Compliance Group Manager), Tina Stevenson (Corporate Services Group Manager), Nicole Timney (Community and Strategy Group Manager), Karalyn Reid (Committee Secretary)
- PARTIAL ATTENDANCE:** Melissa Thomson (Accountant), Jacqueline Michael (Accounting Assistant)

OPENING

THE AUDIT AND RISK COMMITTEE AGREED FOR DEPUTY CHAIR SHARYN CAIN TO CHAIR THE MEETING AS CHAIR DAMIAN HOGUE WAS ATTENDING REMOTELY.

1 APOLOGIES

APOLOGY

COMMITTEE RESOLUTION 2025/4

Moved: Deputy Mayor Sharyn Cain

Seconded: Mayor Craig Rowley

That an apology from Cr Tom O'Connor for leaving at 11:00am be accepted.

CARRIED

2 VISITORS

10:00am Audit New Zealand

3 CONFLICTS OF INTEREST

There were no conflicts of interest identified.

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 11 MARCH 2025

COMMITTEE RESOLUTION 2025/5

Moved: Cr Rick Stevens
Seconded: Cr Tom O'Connor

That the Minutes of the Audit and Risk Committee Meeting held on 11 March 2025 be adopted as a true and correct record.

CARRIED

REPORTS

6 GENERAL REPORTS

6.1 OUTSTANDING AUDIT AND RISK COMMITTEE ACTIONS REPORT - PUBLIC

COMMITTEE RESOLUTION 2025/6

Moved: Cr Tom O'Connor
Seconded: Cr Rick Stevens

That the Outstanding Audit and Risk Committee Actions Report – Public is accepted, noting that the learnings requested in relation to the Edward Street Wastewater Renewal Project cost overrun is provided via the Major Projects Report.

CARRIED

6.2 OFFICE OF THE AUDITOR GENERAL FORUM REPORT

Chair Damian Hogue presented on two Office of the Auditor General Forums: 'Value of Internal Audit' and 'Responding to a Changing Climate'.

COMMITTEE RESOLUTION 2025/7

Moved: Cr Tom O'Connor
Seconded: Mayor Craig Rowley

That the Office of the Auditor General Forum report is accepted.

CARRIED

Note:

The Audit and Risk Committee discussed the Audit and Risk Committee's role, noting a review of the Terms of Reference is usually undertaken at the beginning of the new triennium of Council, and the importance for members to undergo specific training and utilise training opportunities as they occur.

6.3 HEALTH AND SAFETY REPORT**COMMITTEE RESOLUTION 2025/8**

Moved: Cr Tom O'Connor

Seconded: Cr Rick Stevens

That the Health and Safety Report is accepted.

CARRIED**Note:**

The Audit and Risk Committee requested further information on the cause of the 'minor electric shock' received by a staff member at the Waimate Event Centre.

The Committee discussed the procedure for any health and safety concerns relating to roading, i.e., potholes, flooding, noting they are reported on and addressed through the performance measures under the roading activity.

6.4 HUMAN RESOURCES REPORT**COMMITTEE RESOLUTION 2025/9**

Moved: Cr Rick Stevens

Seconded: Cr Tom O'Connor

RECOMENDATION

That the Human Resources Manager's report is accepted.

CARRIED

The Chair adjourned the meeting at 9:55am.

The Chair reconvened the meeting at 10:00am.

6.5 LONG TERM PLAN 2025-2034 CONSULTATION DOCUMENT AUDIT - 10:00AM

The Audit and Risk Committee received the Audit NZ report on the audit of Council's Long Term Plan (LTP) Consultation Document (CD) for the period 1 July 2025 to 30 June 2034.

Audit New Zealand's Rudie Tomlinson was attendance at the meeting, via Microsoft Teams, to present the report and answer any questions.

COMMITTEE RESOLUTION 2025/10

Moved: Mayor Craig Rowley

Seconded: Deputy Mayor Sharyn Cain

That the Long Term Plan 2025-2034 Consultation Document Audit report is received.

CARRIED**Note:**

The Audit Director noted the unmodified audit report on Council's Long Term Plan Consultation Document received on 1 April 2025 was a good result for Waimate, noting continued uncertainty over Water Services Delivery. He noted the Auditor General's expectations around councils consistency in bringing their Water Services Delivery modelling into their final Long Term Plan .

6.6 AUDIT NZ AUDIT PLAN FOR THE YEAR ENDED 30 JUNE 2025

Audit New Zealand's Rudie Tomlinson was in attendance at the meeting, via Microsoft Teams, to present the report and answer any questions.

COMMITTEE RESOLUTION 2025/11

Moved: Cr Rick Stevens

Seconded: Cr Tom O'Connor

1. That the Audit NZ Audit Plan for the Year Ended 30 June 2025 report is accepted; and
2. That the Audit and Risk Committee confirms the terms of the Audit New Zealand 2025 Audit Plan.

CARRIED

Cr Tom O'Connor left the meeting at 11:00am.

6.7 AUDIT NEW ZEALAND ENGAGEMENT - LIMITED ASSURANCE REPORT IN RESPECT OF WAIMATE DISTRICT COUNCIL'S DEBENTURE TRUST DEED

The Audit and Risk Committee reviewed the Confirmation of Engagement – Limited Assurance Report in respect of Waimate District Council's Debenture Trust Deed for 2025.

COMMITTEE RESOLUTION 2025/12

Moved: Mayor Craig Rowley

Seconded: Deputy Mayor Sharyn Cain

That the Audit New Zealand Confirmation of Engagement – Limited Assurance Report in respect of Waimate District Council's Debenture Trust Deed, is confirmed and accepted.

CARRIED

The meeting was adjourned at 11:00am for morning tea.

The meeting was reconvened at 11.13am.

6.8 ALPINE ENERGY ECONOMIC DEVELOPMENT FUND UPDATE**COMMITTEE RESOLUTION 2025/13**

Moved: Cr Rick Stevens

Seconded: Mayor Craig Rowley

That the Alpine Energy Economic Development Fund Update report is accepted.

CARRIED**Note:**

The Audit and Risk Committee agreed to discuss the Council Initiatives Fund in order to identify any worthy projects before the end of the current term of Council.

The Audit and Risk Committee asked for a report to Council outlining a district wide promotional video plan and an invitation for the videographer to visit Council.

6.9 MAJOR PROJECTS REPORT**COMMITTEE RESOLUTION 2025/14**

Moved: Mayor Craig Rowley

Seconded: Deputy Mayor Sharyn Cain

That the Major Projects report be accepted.

CARRIED**6.10 RISK REGISTER****COMMITTEE RESOLUTION 2025/15**

Moved: Mayor Craig Rowley

Seconded: Cr Rick Stevens

That the Risk Register Report is accepted.

CARRIED**PUBLIC EXCLUDED****7 EXCLUSION OF THE PUBLIC REPORT****RESOLUTION TO EXCLUDE THE PUBLIC****COMMITTEE RESOLUTION 2025/16**

Moved: Deputy Mayor Sharyn Cain

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
7.1 - Public Excluded Minutes of the Audit and Risk Committee Meeting held on 11 March 2025	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 - Computer Systems Incident Response Policy 619	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

7.3 - Insurance Update 2025-2026	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
CARRIED		

8 RE-ADMITTANCE OF THE PUBLIC REPORT

COMMITTEE RESOLUTION 2025/17
Moved: Mayor Craig Rowley Seconded: Cr Rick Stevens
That Council moves out of Closed Council into Open Council.
CARRIED

MEETING CLOSURE

The Deputy Chair on behalf of the Audit and Risk Committee, thanked Damian for his input as independent chair for the past 4.5 years and wished him all the best for the future.

There being no further business, the Chair closed the meeting at 11.38am.

The Minutes of this meeting are to be confirmed at the Audit and Risk Committee Meeting scheduled on 9 September 2025.

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CHAIRPERSON