
ORDINARY MEETING

OF

KĀWAI MĀHIRAHIRA - AUDIT AND RISK SUBCOMMITTEE

MINUTES

Time: 9:30am
Date: Tuesday, 12 October 2021
Venue: Virtual meeting

PRESENT

Mayor Foster (via audiovisual link)
Councillor Condie (Deputy Chair) (via audiovisual link)
Councillor Pannett (via audiovisual link)
Bruce Robertson (External Chair) (via audiovisual link)
Councillor Rush (via audiovisual link)
Roy Tiffin (External) (via audiovisual link)

IN ATTENDANCE

Councillor Calvert (via audiovisual link)
Councillor Foon (via audiovisual link)
Deputy Mayor Free (via audiovisual link)

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1. Meeting Conduct

1.1 Karakia

The Chairperson declared the meeting open at 1:30pm and invited members to stand and read the following karakia to open the meeting.

Whakataka te hau ki te uru,	Cease oh winds of the west
Whakataka te hau ki te tonga.	and of the south
Kia mākinakina ki uta,	Let the bracing breezes flow,
Kia mātaratara ki tai.	over the land and the sea.
E hī ake ana te atākura.	Let the red-tipped dawn come
He tio, he huka, he hauhū.	with a sharpened edge, a touch of frost,
Tihei Mauri Ora!	a promise of a glorious day

1.2 Apologies

Moved Bruce Robertson, seconded Councillor Condie

Resolved

That the Kāwai Māhirahira | Audit and Risk Subcommittee:

1. Accept the apologies received from Councillor Paul and Linda Rieper for absence, and Mayor Foster for lateness.

Carried

1.3 Conflict of Interest Declarations

No conflicts of interest were declared.

1.4 Confirmation of Minutes

Moved Bruce Robertson, seconded Councillor Pannett

Resolved

That the Kāwai Māhirahira | Audit and Risk Subcommittee:

1. Approves the minutes of the Kāwai Māhirahira | Audit and Risk Subcommittee Meeting held on 15 September 2021, having been circulated, that they be taken as read and confirmed as an accurate record of that meeting.

Carried

1.5 Items not on the Agenda

There were no items not on the agenda.

1.6 Public Participation

There were no requests for public participation.

(Councillor Foon joined the meeting at 1:32pm)
(Deputy Mayor Free joined the meeting at 1:32pm)
(Councillor Calvert joined the meeting at 1:32pm)

3. Public Excluded

Moved Bruce Robertson, seconded Councillor Condie

Resolved

That the Kāwai Māhirahira | Audit and Risk Subcommittee:

- Pursuant to the provisions of the Local Government Official Information and Meetings Act 1987, exclude the public from the following part of the proceedings of this meeting namely:

General subject of the matter to be considered	Reasons for passing this resolution in relation to each matter	Ground(s) under section 48(1) for the passing of this resolution
2.1 Attachment to 2.1 - Draft 2020/21 Annual Report and Audit Process - Attachment 1 Draft Annual Report Volume 1	Section s48(1)(a) That the public conduct of this item would be likely to result in the disclosure of information for which good reason for withholding would exist under Section 7.	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. Section 7(2)(g) The withholding of the information is necessary to maintain legal professional privilege. Section 7(2)(j) The withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage.
Attachment to 2.1 - Draft 2020/21 Annual Report and Audit Process -	Section s48(1)(a) That the public conduct of this item would be likely to	Section 7(2)(b)(ii) The withholding of the information is necessary to

Attachment 2 Draft
Annual Report Volume
2 – Financial
Statements

result in the disclosure of
information for which good
reason for withholding would
exist under Section 7.

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.

Section 7(2)(g)

The withholding of the
information is necessary to
maintain legal professional
privilege.

Section 7(2)(j)

The withholding of the
information is necessary to
prevent the disclosure or
use of official information for
improper gain or improper
advantage.

Attachment to 2.1 - Draft
2020/21 Annual Report
and Audit Process -
Attachment 3 Additional
Annual Report
Information

Section s48(1)(a)

That the public conduct of
this item would be likely to
result in the disclosure of
information for which good
reason for withholding would
exist under Section 7.

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.

Section 7(2)(g)

The withholding of the
information is necessary to
maintain legal professional
privilege.

Section 7(2)(j)

The withholding of the

Attachment to 2.1 - Draft
2020/21 Annual Report
and Audit Process -
Attachment 4 Detailed
breakdown of
underlying result

Section s48(1)(a)

That the public conduct of
this item would be likely to
result in the disclosure of
information for which good
reason for withholding would
exist under Section 7.

information is necessary to
prevent the disclosure or
use of official information for
improper gain or improper
advantage.

Section 7(2)(b)(ii)

The withholding of the
information is necessary to
protect information where
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information would be likely
unreasonably to prejudice
the commercial position of
the person who supplied or
who is the subject of the
information.

Section 7(2)(g)

The withholding of the
information is necessary to
maintain legal professional
privilege.

Section 7(2)(j)

The withholding of the
information is necessary to
prevent the disclosure or
use of official information for
improper gain or improper
advantage.

Attachment to 2.1 - Draft
2020/21 Annual Report
and Audit Process -
Attachment 5
Responses to Audit NZ
fraud questions

Section s48(1)(a)

That the public conduct of
this item would be likely to
result in the disclosure of
information for which good
reason for withholding would
exist under Section 7.

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.

Section 7(2)(g)

The withholding of the information is necessary to maintain legal professional privilege.

Section 7(2)(j)

The withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage.

Carried

The meeting went into public-excluded session at 1:40pm.
The meeting returned from public-excluded at 3:07pm.

2. General Business

2.1 Draft 2020/21 Annual Report and Audit Process

Moved Bruce Robertson, seconded Roy Tiffin

Resolved

That Kāwai Māhirahira - Audit and Risk Subcommittee:

1. Receive the information.
2. Receive the draft 2020/21 Annual Report for Wellington City Council and Group for the year ended 30 June 2021, noting the audit is not complete until **on or after** 14 October 2021.
3. Agree that the financial statements for the year ended 30 June 2021 fairly reflect the financial position, results of operations and service performance achievements of the Wellington City Council and Group.
4. Recommend that the Finance and Performance Committee:
 - a. Recommend that the Council confirm the Accounting Policies contained in the draft financial statements (Attachment 2, Public Excluded) for adoption for the financial statements for the year ended 30 June 2021.
 - b. Recommend that the Council adopt the draft Financial Statements and Statements of Service Provision for Wellington City Council and Group within the draft Annual Report for the year ended 30 June 2021, subject to the resolution of any matters identified during the meeting and receiving final audit clearance from Audit New Zealand.
 - c. Recommend that the Council adopt the Annual Report for Wellington City Council and Group for the year ended 30 June 2021 (Attachment 1 and 2, Public Excluded).
5. Adopt the draft response to Audit New Zealand fraud questions to governing body (Attachment 4, Public Excluded) on behalf of the Council.
6. Delegate the Chair and Deputy Chair of the Audit and Risk Subcommittee the authority to deal with any significant issues arising after this meeting that are under the delegations of the Subcommittee, ensuring they are appropriately addressed through discussions with Officers and liaison with other Subcommittee members if necessary.
7. Delegate to the Chief Executive Officer the authority to make minor editorial changes that may arise as part of the finalising of the draft 2020/21 Annual Report before presentation to the Finance and Performance Committee.
8. Note that although the Subcommittee is made aware of any issues with the Group entities' audits it does not review the financial statements of the Group entities in detail. Due to the size and structure of the Group, the individual results of operations from each Group entity are unlikely to be material, either individually or taken as a whole, in relation to the consolidated financial statements.

Carried

Secretarial Note: The motion was moved with changes (marked in red) from the recommendations in the officers report.

(Mayor Foster joined the meeting at 3:15pm)

2.2 Enterprise Risk Maturity Survey Results

Moved Bruce Robertson, seconded Councillor Condie

Resolved

That Kāwai Māhirahira - Audit and Risk Subcommittee:

- 1) Receive the information.
- 2) Agree to receive further updates on our progress to increase enterprise risk maturity at each Kāwai Māhirahira | Audit and Risk Subcommittee meeting.

Carried

2.3 Assurance & Business Integrity Update

Moved Bruce Robertson, seconded Councillor Condie

Resolved

That Kāwai Māhirahira - Audit and Risk Subcommittee:

- 1) Receive the information.
- 2) Note management's progress to address recommendations from internal audit and other independent sources of assurance.
- 3) Approve the priorities and reporting timeline identified to address legislative non-compliances and partial non-compliances.
- 4) Note that the impact of the reported non-compliances and partial non-compliances is rated minor to moderate.
- 5) Note the update on integrity activities including the number of protected disclosures received and investigations in progress.
- 6) Note the update on elected member gifts and hospitality received procedures.
- 7) Agree to receive a statement on the completeness of the quarterly update of the Elected Member Gifts and Hospitality register.

Carried

2.4 Forward Programme

Moved Bruce Robertson, seconded Councillor Rush

Resolved

That the Kāwai Māhirahira | Audit and Risk Subcommittee:

1. Receive the information.

Carried

2.5 Actions Tracking

Moved Bruce Robertson, seconded Councillor Pannett

Resolved

That the Kāwai Māhirahira | Audit and Risk Subcommittee:

1. Receive the information.

Carried

The meeting concluded at 3:53pm with the reading of the following karakia:

Unuhia, unuhia, unuhia ki te uru tapu nui	Draw on, draw on
Kia wātea, kia māmā, te ngākau, te tinana, te wairua	Draw on the supreme sacredness To clear, to free the heart, the body and the spirit of mankind
I te ara takatū	
Koia rā e Rongo, whakairia ake ki runga	Oh Rongo, above (symbol of peace)
Kia wātea, kia wātea	Let this all be done in unity
Āe rā, kua wātea!	

Authenticated: _____

Chair