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ORDINARY MEETING  
OF  
**KĀWAI MĀHIRAHIRA | AUDIT AND RISK SUBCOMMITTEE**  
MINUTES

Time: 9:30am  
Date: Wednesday, 2 February 2022  
Venue: Virtual meeting

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**PRESENT**

Mayor Foster  
Councillor Condie (Deputy Chair)  
Councillor Pannett  
Councillor Paul  
Linda Rieper (External)  
Bruce Robertson (Chair)  
Councillor Rush  
Roy Tiffin (External)

**IN ATTENDANCE**

Councillor Calvert  
Councillor Foon



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## 1. Meeting Conduct

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### 1.1 Karakia

The Chairperson declared the meeting open at 1:00pm and read the following karakia to open the meeting.

**Whakataka te hau ki te uru,  
Whakataka te hau ki te tonga.  
Kia mākinakina ki uta,  
Kia mātaratara ki tai.  
E hī ake ana te atākura.  
He tio, he huka, he hauhū.  
Tihei Mauri Ora!**

Cease oh winds of the west  
and of the south  
Let the bracing breezes flow,  
over the land and the sea.  
Let the red-tipped dawn come  
with a sharpened edge, a touch of frost,  
a promise of a glorious day

(Mayor Foster joined the meeting at 1:03pm.)

### 1.2 Apologies

No apologies were received.

### 1.3 Conflict of Interest Declarations

No conflicts of interest were declared.

### 1.4 Confirmation of Minutes

#### **Moved Bruce Robertson, seconded Councillor Condie, the following motion**

Resolved

That the Kāwai Māhirahira | Audit and Risk Subcommittee:

1. Approves the minutes of the Kāwai Māhirahira | Audit and Risk Subcommittee Meeting held on 12 October 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.

(Cr Foon joined the meeting at 1:15pm.)

(Cr Calvert joined the meeting at 1:25pm.)

(Mayor Foster left the meeting at 1:25pm.)

(Cr Pannett left the meeting at 1:29pm.)

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## 2. General Business

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### 2.1 Health, Safety and Security Report

**Moved Bruce Robertson, seconded Councillor Rush, the following motion**

Resolved

That the Kāwai Māhirahira | Audit and Risk Subcommittee:

1. Receive the information.
2. Recommend to the Pūroro Tahua – Finance Performance Committee to receive the information on 17 February 2022.

Carried

### 2.2 **Kāwai Māhirahira | Audit & Risk Subcommittee** Three-year forward work programme

**Moved Bruce Robertson, seconded Councillor Rush, the following motion**

Resolved

That Kāwai Māhirahira - Audit and Risk Subcommittee:

- 1) Receive the information.
- 2) Approve the three-year Forward work programme.
- 3) Note that, if approved, the Subcommittee will have opportunity to review the Forward work programme at each meeting to ensure it can be adapted to changes in Council's risk profile and so that it remains relevant to the needs of the Subcommittee.

Carried

(Cr Rush left the meeting at 2:01pm and returned to the meeting at 2:03pm.)

(Mayor Foster returned to the meeting at 2:10pm.)

(Cr Pannett returned to the meeting at 2:21pm.)

**Moved Bruce Robertson, seconded Linda Rieper, the following motion**

Resolved

That the Kāwai Māhirahira | Audit and Risk Subcommittee:

1. 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
Attachment to 2.3 - Strategic Risks update for February 2022 - Attachment 14 Cyberattack - Strategic Risk Profile	<p>Section 7(2)(c)(ii) - The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to damage the public interest.</p> <p>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.</p>	<p>s48(1)(a)</p> <p>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.</p>
Attachment to 2.3 - Strategic Risks update for February 2022 - Attachment 15 Malicious Attack- Strategic Risk Profile	<p>Section 6(b) - The making available of the information would be likely to endanger the safety of a person.</p> <p>Section 7(2)(d) - The withholding of the information is necessary to avoid prejudice to measures protecting the health and safety of members of the public.</p> <p>Section 7(2)(j) - The withholding of the information is necessary to</p>	<p>s48(1)(a)</p> <p>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.</p>

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

Carried

The meeting went into public-excluded session at 2:15pm.  
The meeting returned from public-excluded session at 2:24pm.

### 2.3 Strategic Risks update for February 2022

#### **Moved Bruce Robertson, seconded Councillor Condie, the following motion**

Resolved

That Kāwai Māhirahira - Audit and Risk Subcommittee:

- 1) Receive the information.
- 2) Approve the implementation of the revised risk management reporting framework.
- 3) Agree on priorities for detailed reporting on specific risks, consequence types, or other risk topics for future Kāwai Māhirahira meetings, as set out in paragraph 13.
- 4) **Request staff to investigate the risks associated with inadequate asset management and its integration within the reporting framework.**

Carried

**Secretarial note:** The chairperson moved the original motion with changes (supported by officers) as marked in red.

The meeting adjourned at 2:25pm and reconvened at 2:30pm with the following members present: Councillor Jenny Condie, Councillor Iona Pannett, Councillor Tamatha Paul, Linda Rieper, Bruce Robertson, Councillor Sean Rush and Roy Tiffin.



#### 2.4 Assurance & Business Integrity update

**Moved Bruce Robertson, seconded Linda Rieper, the following motion**

Resolved

That Kāwai Māhirahira - Audit and Risk Subcommittee:

- 1) Receive the update on the Assurance & Business Integrity Workplan for 2021-22.
- 2) Agree the addition of two responsive reviews to the Assurance & Business Integrity Workplan.
- 3) Receive the update on management management's progress to address recommendations from internal audit and other independent sources of assurance.
- 4) Receive the information about integrity activities including the number of protected disclosures received and investigations in progress.
- 5) Receive the statement on the completeness of the quarterly update of the Elected Member Gifts and Hospitality register.

Carried

#### 2.5 Long-Term Plan three-year work programme

**Moved Bruce Robertson, seconded Roy Tiffin, the following motion**

Resolved

That the Kāwai Māhirahira | Audit and Risk Subcommittee:

1. Receive the information.

Carried

(Mayor Foster returned to the meeting at 3:18pm.)

(Mayor Foster left the meeting at 3:30pm.)

#### 2.6 Audit NZ Governing Body Report

**Moved Bruce Robertson, seconded Roy Tiffin, the following motion**

Resolved

That the Kāwai Māhirahira | Audit and Risk Subcommittee:

1. Receive the information.
2. Note the content of the Report to Council on the audit of 2020/21 Annual Report from Audit New Zealand.
3. **Note the advice from the audit director that the audit plan will be received within a month and that the group opinion will be available before the 2022 local body elections.**

Carried

**Secretarial note:** The chairperson moved the original motion with changes (supported by officers) as marked in red.

(Cr Rush left the meeting at 3:40pm and returned to the meeting at 3:43pm.)

## 2.7 Water Activity Rates Settings

### **Moved Bruce Robertson, seconded Linda Rieper, the following motion**

Resolved

That Kāwai Māhirahira - Audit and Risk Subcommittee:

- 1) Receive the information
- 2) Recommend to Council **Pūroro Tahua | Finance and Performance Committee** to **approve** **consider** debt funding the revenue loss, if necessary, resulting from the errors in rates settings **and to recommend this course of action to Council**. This rate setting errors were for both volumetric usage and water meter fixed charges.
- 3) Note in paragraphs 8 and 12 the actions taken to date and future processes to ensure this error does not happen again.

Carried

**Secretarial note:** The chairperson moved the original motion with changes (supported by officers) as marked in red.

## 2.8 Actions Tracking

### **Moved Bruce Robertson, seconded Linda Rieper, the following motion**

Resolved

That the Kāwai Māhirahira | Audit and Risk Subcommittee:

1. Receive the information.

Carried

## 2.9 Forward Programme

### **Moved Bruce Robertson, seconded Councillor Rush, the following motion**

Resolved

That the Kāwai Māhirahira | Audit and Risk Subcommittee:

1. Receive the information.

Carried

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The meeting concluded at 4:04pm with the reading of the following karakia:

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

Authenticated: \_\_\_\_\_  
Chair