
**Minutes of a meeting of the
Audit, Risk and Finance Committee
*Te Kōmiti Kaute / Tūraru / Pūtea***

**Held in the Council Chamber, Civic House, 110 Trafalgar Street,
Nelson on Friday 24 February 2023, commencing at 9.03a.m.**

Present: Ms C Taylor (Chairperson), His Worship the Mayor N Smith, Deputy Mayor R O'Neill-Stevens, Councillor M Courtney, R Sanson and Ms S Kelly

In Attendance: Interim Chief Executive (L McKenzie), Group Manager Infrastructure (A Louverdis), Group Manager Environmental Management (D Bush-King), Group Manager Corporate Services (N Harrison) and Governance Adviser (T Kruger) and Assistant Governance Adviser (A Bryce-Neumann)

Apologies : Nil

Karakia and Mihi Timatanga

1. Apologies

There were no apologies.

2. Confirmation of Order of Business

There was no change to the order of business.

3. Interests

No interests with items on the agenda were declared.

Ms C Taylor (Chairperson) declared a non-pecuniary interest as a Member and the Chair of the Regulatory Committee of Waka Kotahi and as Chair of the Nelson Airport Noise Environment Advisory Committee.

4. Public Forum

There was no public forum.

5. Confirmation of Minutes

There were no minutes to confirm.

6. Quarterly Finance Report to 31 December 2022

Document number R27419, agenda pages 6 - 34 refer.

Group Manager Corporate Services, Nikki Harrison, took the report as read and tabled an updated page for the Operating Budget (1857728953-678) and answered questions on the Infrastructure revaluation impacts, flood events, staff expenditure increases due to inflation and recoveries breakdown.

Resolved ARF/2023/001

That the Audit, Risk and Finance Committee

- 1. Receives the report Quarterly Finance Report to 31 December 2022 (R27419) and its attachments (1857728953-647, 839498445-13756 and 839498445-13835).***

O'Neill-Stevens/Courtney

Carried

Attachments

- 1 1857728953-678 - Updated Operating Budget

7. Quarterly Internal Audit Report - 31 December 2022

Document number R27420, agenda pages 35 - 39 refer.

Audit and Risk Analyst, Chris Logan, took the report as read.

Group Manager Corporate Services, Nikki Harrison advised that if there were any high risk matters they would be reported to the Committee.

Resolved ARF/2023/002

That the Audit, Risk and Finance Committee

- 1. Receives the report Quarterly Internal Audit Report - 31 December 2022 (R27420) and its attachment (1194974384-3349).***

Taylor/Kelly

Carried

8. Quarterly Risk Report - 31 December 2022

Document number R27421, agenda pages 40 - 43 refer.

Audit and Risk Analyst, Chris Logan, took the report.

Group Manager, Corporate Services, Nikki Harrison advised going forward how the threshold of the top ten risks would be reported, reviewed and presented to the Committee.

Resolved ARF/2023/003

That the Audit, Risk and Finance Committee

- 1. Receives the report Quarterly Risk Report - 31 December 2022 (R27421).***

Courtney/O'Neill-Stevens

Carried

9. Health, Safety and Wellbeing Report to 31 December 2022

Document number R27426, agenda pages 44 - 61 refer.

Health Safety and Wellness Adviser, Malcolm Hughes, took the report as read and answered questions about the presence of homeless people in the parks and associated risks to security.

Resolved ARF/2023/004

That the Audit, Risk and Finance Committee

- 1. Receives the report Health, Safety and Wellbeing Report to 31 December 2022 (R27426) and its attachment (855153265-3563).***

O'Neill-Stevens/Courtney

Carried

The meeting was adjourned from 10.56a.m. until 11.07a.m.

10. Letter from Audit NZ on Annual Report for year ending 30 June 2022

Document number R27491, agenda pages 62 - 102 refer.

Group Manager Corporate Services, Nikki Harrison took the report as read and answered questions on the process for preparation of an external audit and the potential for additional fees charged by Audit NZ, if information was not readily available.

In response to questions Nikki Harrison advised that the updated Procurement Policy would be circulated to members and uploaded to Council’s website next week.

Resolved ARF/2023/005

That the Audit, Risk and Finance Committee

- 1. Receives the report Letter from Audit NZ on Annual Report for year ending 30 June 2022 (R27491) and its attachment (2126778665-296)***
- 2. Notes Audit NZ’s comments (2126778665-296) and how officers intend to address the issues raised.***

Kelly/Taylor

Carried

11. Exclusion of the Public

Resolved ARF/2023/006

That the Audit, Risk and Finance Committee

- 1. Excludes the public from the following parts of the proceedings of this meeting.***
- 2. The general subject 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(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:***

Courtney/O'Neill-Stevens

Carried

Item	General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Particular interests protected (where applicable)
1	Quarterly Report on Legal Proceedings	Section 48(1)(a) The public conduct of this matter would be likely to result in disclosure of information for which good reason exists under section 7	The withholding of the information is necessary: <ul style="list-style-type: none"> • Section 7(2)(g) To maintain legal professional privilege

Item	General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Particular interests protected (where applicable)
2	Quarterly Update on Debts - 31 December 2022	Section 48(1)(a) The public conduct of this matter would be likely to result in disclosure of information for which good reason exists under section 7	The withholding of the information is necessary: <ul style="list-style-type: none"> • Section 7(2)(a) To protect the privacy of natural persons, including that of a deceased person • Section 7(2)(g) To maintain legal professional privilege

The meeting went into confidential session at 11.15a.m. and resumed in public session at 11.42a.m.

Karakia Whakamutanga

12. Restatements

It was resolved while the public was excluded:

1 CONFIDENTIAL: Quarterly Report on Legal Proceedings

2. *Agrees that the report Quarterly Report on Legal Proceedings (R27284) and its attachment (142319133-363) remain confidential.*

2 CONFIDENTIAL: Quarterly Update on Debts - 31 December 2022

2. *Agrees that the Report and its attachment (1857728953-643) remain confidential at this time.*

There being no further business the meeting ended at 11.43a.m.

Confirmed as a correct record of proceedings by resolution on 1 June 2023.

Resolved ARF/2023/007

That the Audit, Risk and Finance Committee

- 1. Confirms the minutes of the meeting of the Audit, Risk and Finance Committee, held on 24 February 2023, as a true**

and correct record.

O'Neill-Stevens/Courtney

Carried