

## Audit and Risk Committee Minutes

Meeting held in the Council Chamber  
36 Water Street, Whangārei  
on Tuesday 18 February 2025, commencing at 9:30 am

### Tuhinga/Present:

Councillor John Blackwell  
Councillor Joe Carr  
Councillor Jack Crow  
Councillor Rick Stolwerk  
Ex-Officio Geoff Crawford (Ex-Officio)  
Independent Tangata Whenua Member, George Riley  
Independent Tangata Whenua Member, Dee-Ann Wolferstan  
Independent Risk Advisor Steve Watene

### I Tae Mai/In Attendance:

#### Full Meeting

Tāhūhū Rangapū – Chief Executive, Jonathan Gibbard  
Pou Taumatua - GM Corporate Services, Bruce Howse  
Pou Whakaritenga – GM Regulatory Services, Colin Dall  
Personal Assistant to GM Corporate Services, Margaret Knight

#### Part Meeting

Finance Manager, Simon Crabb  
Corporate Strategy Manager, Kyla Carlier  
Pou Tiaki Hapori - GM Community Resilience, Louisa Gritt  
Financial Accountant, Taka Skipwith  
Audit and Assurance Lead, Mandy Tepania

The Chief Executive, Jonathan Gibbard declared the meeting open at 9.33am.

### Ngā Mahi Whakapai/Housekeeping (Item 1.0)

*Secretarial Note:* The order of the agenda was changed so that election of a Chairperson for 18 February Audit and Risk Committee was put to the Committee first.

### Election of a Chairperson for the 18 February 2025 Audit and Risk Committee meeting (Item 6.1)

#### Report from Bruce Howse, Pou Taumatua – Group Manager Corporate Services

#### Moved (Carr/Craw)

1. That the report 'Election of a Chairperson for the 18 February 2025 Audit and Risk Committee meeting' by Bruce Howse, Pou Taumatua – Group Manager Corporate Services and dated 31 January 2025, be received.

2. That in the event more than one nomination for Chairperson is received, "System A" as specified in Clause 25 of Schedule 7 to the Local Government Act be used for the election of the Chairperson.
3. That Cllr John Blackwell be elected the Chairperson for the 18 February 2025 Audit and Risk Committee meeting.

**Carried**

## **Ngā whakapahā/Apologies (Item 2.0)**

### **Moved (Carr/Crawford)**

That the apologies from Cllr P-L Jones for non-attendance be received.

**Carried**

*Secretarial Note: Independent Tangata Whenua member D-A Wolferstan advised that she would be late to the meeting.*

## **Nga whakapuakanga/Declarations of Conflicts of Interest (Item 3.0)**

It was advised that members should make declarations item-by-item as the meeting progressed.

### **Confirmation of Minutes - 18 November 2024 (Item 4.1)**

#### **Report from Margaret Knight, PA to Group Manager Corporate Services**

##### **Moved (Blackwell/Crawford)**

That the minutes of the Audit, Risk and Finance Committee meeting held on 18 November 2024 be confirmed as a true and correct record and that these be duly authenticated with the Chair's electronic signature.

**Carried**

### **Receipt of Action Sheet (Item 5.1)**

#### **Report from Margaret Knight, PA to Group Manager Corporate Services**

##### **Moved (Crawford/Carr)**

That the action sheet be received.

**Carried**

#### *Secretarial Note:*

- *An update was provided on the Kotuku solar project. Further work is needed on feasibility of the project. Should the project look favourable it will be brought back to the Investment Committee for consideration.*

## **Internal Audit Schedule Report (Item 6.2)**

**Report from Mandy Tepania, Audit and Assurance Lead**

**Moved (Carr/Craw)**

1. That the report 'Internal Audit Schedule Report' by Mandy Tepania, Audit and Assurance Lead and dated 11 February 2025, be received.

**Carried**

**Moved (Craw/Carr)**

2. That the Audit and Risk Committee support the engagement of Deloitte NZ to carry out a re-assessment of council's internal audit maturity, following up on the original assessment by Deloitte in May 2022.

**Carried**

*Secretarial Note:*

- *Committee discussed the contract management internal audit and findings. This was one of the software solutions that the Enterprise project was unable to deliver on. Corporate Services to do further work around whether contract management solution could be combined with Project Apollo.*

**ACTION:** *Corporate Services to do further work around whether contract management solution could be combined with Project Apollo.*

## **Fraud, Corruption and Dishonesty Activity Update (Item 6.3)**

**Report from Mandy Tepania, Audit and Assurance Lead**

**Moved (Blackwell/Craw)**

That the report 'Fraud, Corruption and Dishonesty Activity Update' by Mandy Tepania, Audit and Assurance Lead and dated 4 February 2025, be received.

**Carried**

*Secretarial Note: Independent Tangata Whenua member G Riley joined the meeting at 9.54am.*

## **Quarterly report for Health and Safety performance - October to December 2024 period (Item 6.4)**

**Report from Tamsin Sutherland, Health and Safety Advisor**

**Moved (Carr/Crawford)**

That the report 'Quarterly report for Health and Safety performance - October to December 2024 period' by Tamsin Sutherland, Health and Safety Advisor and dated 24 January 2025, be received.

**Carried**

## Regulatory Services Quarterly Report (Item 6.5)

Report from Colin Dall, Pou Whakaritenga - Group Manager Regulatory Services

Moved (Carr/Craw)

That the report 'Regulatory Services Quarterly Report' by Colin Dall, Pou Whakaritenga - Group Manager Regulatory Services and dated 11 February 2025, be received.

Carried

*Secretarial Note:*

- *Council congratulated management on the comprehensive report.*
- *Self-consenting applications: NRC treat each application on its merits and equally and do not differentiate in regards to notification for council consent or application from a member of the public. For applications involving significant activities notification and hearings are done independently and often engage consultants to ensure transparency to members of the public.*
- *Committee raised the question of timeframes around abatement notices. This will be workshopped with council and independent members.*

## RMA Compliance, Monitoring and Enforcement Framework (Item 6.6)

Report from Colin Dall, Pou Whakaritenga - Group Manager Regulatory Services

Moved (Craw/Carr)

1. That the report 'RMA Compliance, Monitoring and Enforcement Framework' by Colin Dall, Pou Whakaritenga - Group Manager Regulatory Services and dated 11 February 2025, be received.

Carried

Moved (Craw/Carr)

2. That the committee recommends to council that it approves the RMA Compliance, Monitoring and Enforcement Framework attached to this report.

Lost

*Secretarial Note:*

- *Committee did not adopt the RMA Compliance, Monitoring and Enforcement Framework.*

**ACTION:** *This will be workshopped with council and independent members. Committee members to send to Chief Executive any specific examples and feedback on what they would like covered in advance of the workshop so staff can provide a response and facilitate accordingly. EPA guidelines to be included as part of the workshop.*

## Financial Report to 31 January 2025 (Item 6.7)

### Report from Taka Skipwith, Financial Accountant

#### Moved (Craw/Carr)

1. That the report 'Financial Report to 31 January 2025' by Taka Skipwith, Financial Accountant and dated 11 February 2025, be received.

#### .Carried

#### Secretarial Note:

- *Independent Tangata Whenua member D-A Wolferstan joined the meeting at 10.20am*
- *Finance Manager provided more information around the managed funds YTD ending January 2025 table.*
- *Finance Manager canvassed the Committee's appetite to recapitalise the gains to term deposit for four to five months to derisk some of those gains. The Committee were happy with this approach.*

## Insurance Update (Item 6.8)

### Report from Bruce Howse, Pou Taumatua – Group Manager Corporate Services

#### Moved (Craw/Blackwell)

That the report 'Insurance Update' by Bruce Howse, Pou Taumatua – Group Manager Corporate Services and dated 31 January 2025, be received.

#### Carried

#### Secretarial Note:

- *Insurance premiums have come back at 5% increase. NRC originally budgeted 20% which was based on previous trend analysis. This equates to a saving of \$120,000 over the insurance year. Budget has been reduced for the following year and has dropped out of the next annual plan further reducing the rates for next year.*

**ACTION:** *Corporate Services Manager to look more widely at opportunities for self-insuring and bring back to next meeting for discussion.*

## Kaupapa ā Roto/Business with Public Excluded (Item 7.0)

#### Moved (Blackwell/Craw)

1. That the public be excluded from the proceedings of this meeting to consider confidential matters.
2. That the general subject of the matters to be considered whilst the public is excluded, the reasons for passing this resolution in relation to this matter, and the specific grounds under the Local Government Official Information and Meetings Act 1987 for the passing of this resolution, are as follows:

Item No.	Item Issue	Reasons/Grounds
7.1	Confirmation of Confidential Minutes - 18 November 2024	The public conduct of the proceedings would be likely to result in disclosure of information, the

		withholding of which 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)(b)(ii).
7.2	Risk Management Activity Update	The public conduct of the proceedings would be likely to result in disclosure of information, the withholding of which 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)(b)(ii).
7.3	Report on Litigation and Enforcement 01 October - 31 December 2024	The public conduct of the proceedings would be likely to result in disclosure of information, the withholding of which is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(a).

3. That the Independent Advisors be permitted to stay during business with the public excluded.

**Carried**

### **Whakamutunga (Conclusion)**

**The meeting concluded at 11.20am.**