



Mackenzie

DISTRICT COUNCIL

Unconfirmed MINUTES

**Extraordinary Audit and Risk Committee
Meeting**

14 December 2021

**MINUTES OF MACKENZIE DISTRICT COUNCIL
EXTRAORDINARY AUDIT AND RISK COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBERS, FAIRLIE
ON TUESDAY, 14 DECEMBER 2021 AT 2PM**

PRESENT: Bruce Mincham (Chair), Mayor Graham Smith, Cr Anne Munro, Cr Stuart Barwood, Cr Murray Cox, Cr Emily Bradbury

IN ATTENDANCE: Angela Oosthuizen (Acting Chief Executive), David Adamson (Acting General Manager Operations), Paul Numan (General Manager Corporate), Alexis Gray (General Manager People and Culture), Arlene Goss (Governance Advisor), Chris Clarke (Communications Advisor), Sandy Hogg (Finance Manager), David Codyre (Acting Finance Manager), Chris Genet (Audit New Zealand – by Zoom)

1 OPENING

The chairman opened the meeting and welcomed everyone.

2 APOLOGIES

Apologies were received from Cr James Leslie and Cr Matt Murphy.

3 DECLARATIONS OF INTEREST

The chairman declared that since October he has been the treasurer on the board of Twizel School.

4 REPORTS

4.1 MINUTES OF AUDIT AND RISK COMMITTEE MEETING - 7 SEPTEMBER 2021

COMMITTEE RESOLUTION AUD/2021/60

Moved: Mr Bruce Mincham
Seconded: Mayor Graham Smith

1. That the Minutes of the Audit and Risk Committee Meeting held on Tuesday 7 September 2021 be received and confirmed as an accurate record of the meeting.

CARRIED

4.2 ANNUAL REPORT PROJECT UPDATE

David Codyre updated the committee on progress with the annual report. Auditors would be visiting the council on February 8, 2022, and he hoped to adopt the report by late March.

Bruce Mincham asked how long until the annual report template and accounting policies would come before the audit and risk committee. Mr Codyre said he was still working on a change to the accounting policies.

Paul Numan said Council was well-prepared for the audit.

Angela Oosthuizen said the design and narrative were important and should be shared with the committee in advance.

Chris Genet explained that the timing of the audit had changed due to the scarcity of auditors, and this would be made clear in the report.

Discussion took part on last minute surprises and how these could be avoided.

4.3 ANNUAL PLAN 2022-2023 PROCESS AND PROPOSED TIMETABLE

This was the timetable for the next annual plan. Sandy Hogg introduced the timetable and said time had been included in the plan to cope if an amendment to the Long Term Plan and consultation was required.

Did Council have adequate resources to keep to this timetable? Yes at this stage. This project was being done at the same time as the annual report and outside resources were available for both projects.

Cr Munro asked if the finance team were managing with the new accounting system. Sandy Hogg said there was a degree of comfort. More training of managers was planned.

4.4 AUDIT PLAN - YEAR ENDED 30 JUNE 2021

Paul Numan thanked Chris Genet for sending the audit plan through. It's an easy to read document.

Cr Cox asked about internal control procedures. Paul Numan said he believed the internal control procedures were good and if not, audit would have noticed.

5 PUBLIC EXCLUDED

RESOLUTION TO EXCLUDE THE PUBLIC

COMMITTEE RESOLUTION AUD/2021/61

Moved: Cr Anne Munro

Seconded: Cr Emily Bradbury

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

5.1 - Minutes of Public Excluded Audit and Risk Committee Meeting - 7 September 2021	s7(2)(h) - the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities	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
5.2 - CouncilMark Assessment	s7(2)(f)(i) - the withholding of the information is necessary to allow free and frank expression of opinions by or between or to members or officers or employees of any local authority	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
5.3 - Health, Safety and Wellbeing	s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons	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
5.4 - Annual Report 2019/2020 Audit Fee Recovery	s7(2)(i) - the withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations) s7(2)(f)(i) - the withholding of the information is necessary to allow free and frank expression of opinions by or between or to members or officers or employees of any local authority	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
5.5 - Risk Management Report	s7(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 otherwise to damage the public interest	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

COMMITTEE RESOLUTION AUD/2021/62

Moved: Cr Anne Munro

Seconded: Cr Emily Bradbury

That the committee moves out of closed meeting into open meeting.

CARRIED

The Meeting closed at 3.55pm.

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CHAIRPERSON