

Audit and Risk Committee

AGENDA

Notice of Meeting:

A meeting of the Audit and Risk Committee will be held on:

Date: Wednesday 10 August 2022
Time: 1pm
Venue: Council Chamber
137 Havelock Street, Ashburton

Membership

Chairperson	Leen Braam
Deputy Chairperson	John Falloon
Members	Carolyn Cameron Liz McMillan Stuart Wilson Murray Harrington (external appointee) Mayor Neil Brown (ex-officio)

Covid-19 Protection

Council meetings will go ahead as normal under the Orange traffic light setting. A vaccine pass is not required but people attending must wear a mask.

Watch the live-stream of this meeting on our You Tube channel, Facebook page and website:
<https://www.ashburtondc.govt.nz/council/public-meetings-research-centre>

Audit & Risk Committee

Timetable

1.00pm	Meeting commences
1.30pm [item 10]	Ernst & Young – Max Beckert, Senior Consultant

ORDER OF BUSINESS

- 1 Apologies
- 2 Extraordinary Business
- 3 Declarations of Interest

Minutes

- 4 Audit & Risk Committee – 22/06/22 **3**

Reports

- 5 Annual Report 2021/22 Project Plan **4**
- 6 Local Government (Pecuniary Interest Register) Amendment Act **8**
- 7 Playgrounds Compliance and Safety Audit **15**

Business transacted with the public excluded

- 8 Audit & Risk Committee – 22/06/22 **PE 1**
Section 7(2)(a) Protection of privacy of natural persons
- 9 Health & Safety **PE 2**
Section 7(2)(a) Protection of privacy of natural persons
- 10 Tax Advice **PE 10**
Section 7(2)(g) Maintain legal professional privilege
- 11 Insurance **PE 14**
Section 7(2)(h) Commercial activities

4 August 2022

4. Audit & Risk Committee Minutes

Minutes of the Audit & Risk Committee meeting held on Wednesday 22 June 2022, commencing at 1.30pm, in the Council Chamber, 137 Havelock Street, Ashburton.

Present

Councillors Leen Braam (Chair), Carolyn Cameron, John Falloon, Liz McMillan and Stuart Wilson
Via MS Teams: Mayor Neil Brown

Also present:

Councillors Angus McKay and Lynette Lovett.

In attendance

Hamish Riach (Chief Executive), Toni Durham (Acting GM Business Support), Sarah Mosley (Manager People & Capability), Neil McCann (GM Service Delivery), Erin Register (Finance Manager), Laretta Smith (Accountant) and Carol McAtamney (Governance Support).

Presentation

Marsh Insurance – 2.20pm to 3.20pm

1 Apologies

Murray Harrington

Sustained

2 Extraordinary Business

Nil.

3 Declarations of Interest

Nil.

4 Confirmation of Minutes – 11/05/22

That the minutes of the Audit & Risk Committee meeting held on 11 May 2022, be taken as read and confirmed.

Falloon/Cameron

Carried

Business transacted with the public excluded – 1.33pm

That the public be excluded from the following parts of the proceedings of this meeting, namely – 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:

Item No	General subject of each matter to be considered:	In accordance with Section 48(1) of the Act, the reason for passing this resolution in relation to each matter:	
5	Audit & Risk Committee minutes	Section 7(2)(a)	Protection of privacy of natural persons
6	Health & Safety	Section 7(2)(a)	Protection of privacy of natural persons
7	Insurance Renewal	Section 7(2)(h)	Commercial activities

McMillan/Cameron

Carried

The meeting concluded at 3.20pm.

5. Annual Report 21/22 Project Plan

Author
GM Responsible

Erin Register; Finance Manager
Toni Durham; Acting GM Business Support

Summary

- The purpose of this report is for Council to receive the project plan for the Annual Report 2021/22.

Recommendation

- 1. That** Audit & Risk Committee receives the Annual Report Project Plan for 2021/22.

Attachment

Appendix 1 Annual Report 2021/22 Project Plan

Background

The current situation

1. Officers have commenced the usual end of year processes for the Annual Report 2021/22.
2. Audit New Zealand have recently confirmed their Audit Plan to Ashburton District Council.
3. This has enabled the project plan to be finalised, and is attached in appendix one.

Legal/policy implications

Legislation

4. The Local Government Act 2002 prescribes the process and timeframes for the Annual Report.
5. As a result of the ongoing impacts of Covid-19 on the Audit NZ workforce, the government has extended the statutory deadline for the adoption of the Annual Report to 30 December 2022.

Strategic alignment

6. The recommendation to receive the information relates to Council's community outcome of a thriving and prosperous economy due to Council continuing to operate in a financially prudent manner.

Wellbeing		Reasons why the recommended outcome has an effect on this wellbeing
Economic	✓	Ensuring Council functions efficiently and effectively within legislation
Environmental		
Cultural		
Social		

Financial implications

Requirement	Explanation
What is the cost?	Cost of preparing the Annual Report
Is there budget available in LTP / AP?	Yes
Where is the funding coming from?	<i>Finance and Strategy & Policy cost centre</i>
Are there any future budget implications?	No
Finance review required?	No

Appendix 1 Annual Report 21/22 Project Plan

Date required	Items	Tasks	Responsible
1 August 2022	Annual Report	Template document created	S&P
5 August 2022	Performance Measures	Supporting information gathered from managers and collated	S&P
5 August 2022	Accrued Expenses /Revenue	Final accruals complete (Exceptions Only) Accruals and contracts reviewed for completeness.	Finance
19 August 2022	All infrastructural assets	WIP complete and signed off	S-Delivery / Finance
20 August 2022	Infrastructure Revaluation	Commence revaluation	S-Delivery
23 August 2022	Infrastructure revaluation	Revaluation completed and peer reviewed	S-Delivery / Finance
26 August 2022	Internal loans	All internal loans movements and interest calculated	Finance
9 September 2022	Entity statements	Funding Impact Statements completed Variance analysis completed	Finance
9 September 2022	Performance Measures and changes to work programme.	All performance measures complete, report updated Narration on changes to work programme completed	All activity managers / S&P
14 September 2022	Cash Flow Statement	Council cash flow statement completed	Finance
19 September 2022	ACL Audit Begins		Audit NZ/ACL
23 September 2022	Significant variances	Completed narration on any significant variances (including revenue, operational expenditure and capital expenditure)	Finance
30 September 2022	Draft Annual Report complete	Draft Annual Report (ADC Only) complete and forwarded to CEO and Council. ACL audit starts 19 September meaning consolidation won't be available when audit arrive.	Finance
3 October 2022	ADC Annual Report	Audit NZ on site	Finance
31 October 2022	Consolidation	Full consolidation completed – dependent on ACL audit.	Finance
???	Summary annual report	Summary annual report completed	Finance
No set date from Audit NZ, indicated between January & March 2023	LGFA Deed Compliance Certificate	Certificate completed and forwarded to CEO for signing	Finance
12 December 2022		Final audited accounts complete and adopted	Finance/S&P

6. Pecuniary Interests Register

Author *Tania Paddock; Legal Counsel*
GM Responsible *Toni Durham; Acting Group Manager - Business Support*

Summary

- The purpose of this report is provide an update on the Local Government (Pecuniary Interests Register) Amendment Act 2021, which comes into force on 21 November 2022.
- This Amendment Act amends the Local Government Act 2002, requiring all Councils to have a pecuniary interests register which records members' interests. It will now be mandatory for elected members and community board members to declare their pecuniary interests on this register.

Recommendation

- 1. That** the Audit & Risk Committee receives this report on the Local Government (Pecuniary Interests Register) Amendment Act 2021.
- 2. That** the Audit & Risk Committee recommends to Council that Council appoints the Governance Team Leader as the Registrar in accordance with section 54G(1) of the Local Government Act 2002.

Background

Local Government (Pecuniary Interests Register) Amendment Act 2021

1. This report will provide elected members with an overview of the changes that are being implemented through the Local Government (Pecuniary Interests Register) Amendment Act 2021 (the “**Amendment Act**”). The Amendment Act can be found [here](#).
2. The Amendment Act amends the Local Government Act 2002 (the “**LGA**”), by requiring local authorities to maintain and publish a register of pecuniary interests for members of authorities. The Amendment Act aims to provide consistency across local authorities and improve the transparency of local authorities and their decision-making.
3. The Amendment Act received royal assent on 20 May 2022 and comes into force on 20 November 2022.

Key Changes to the LGA

4. Below is a summary of the key changes to the LGA being introduced through the Amendment Act:

Pecuniary Interest Definition (section 5)

5. ‘Pecuniary Interest’ is defined as “*in relation to a member, means a matter or activity of financial benefit to the member.*”

Pecuniary Interests Register (section 54A)

6. Council must keep a register of the pecuniary interests (the “**Register**”) of its elected members and Methven Community Board members. The Amendment Act does not apply to Reserve Board members.
7. The Amendment Act also does not apply to ‘appointed’ members of a committee. So for example, any individual who has been appointed as a member of a council committee (such as Audit & Risk) due to their professional skills or knowledge does not need to provide an annual return.
8. The Register must comprise the pecuniary interest returns that are made by members, any information required to be disclosed by members and any notifications made of errors or omissions in those returns.
9. Council must make a summary of the information contained in the Register publically available (but is not required to make the entire Register available). Information contained in the Register must be retained for seven years after the member supplies the information.

Pecuniary Interest Returns (sections 54C-54F)

10. A member must make a pecuniary interests return annually, with the return containing the information required by the Act. In each triennium, the due dates for a member's return are:
 - a. Year 1: 120 days after the date on which the member comes into office under section 115 of the Local Electoral Act 2001¹;
 - b. Year 2: the last day of February in the second year of the triennium; and
 - c. Year 3: the last day of February in the third year of the triennium.
11. The due date for the first annual return for the next term of Council will therefore be sometime in mid-February 2023. The actual date will depend on the date on which public notice of the final election result is given.
12. Returns are made in respect of a 12 month period, being the 12 month period that ended on the day that is one month before the due date of the return. The exact dates of the 12 month period will depend on the due date for the particular return.
13. There are two broad categories of information that members need to disclose in their returns, which is information relating to the member's position (section 54E) and the member's activities (section 54F).
14. Council will prepare a template for these returns, based on the requirements of the legislation. Below is a summary of information required to be included in a member's return:
 - a. The name of any company which the member is a director of, or holds or controls more than 10% of the voting rights, and a description of the main business activities of that company.
 - b. The name of any other company or business entity in which the member has a pecuniary interest, and a description of the main business activities of that company or entity.
 - c. If the member is employed, the name of each employer of the member and a description of employer's main business activity.
 - d. The name of any trust in which the member has a beneficial interest.
 - e. The name/description of any organisation or trust for which:
 - i. the member is a member of the organisation, a member of the governing body of the organisation, or a trustee of the trust (as applicable); and

¹ The member is deemed to come into office the day after public notice of the final election result is given under section 86 of the Local Electoral Act . Therefore, the 120 day period will be calculated from the date that is one day after this public notice.

- ii. the organisation or trust receives funding from, or has applied to receive funding from the local authority or Community Board to which the member has been elected.
- f. The name/description of any organisation in which the member holds an appointment by virtue of being an elected member.
- g. The location² of real property in which the member has a legal interest, other than an interest as a trustee, and a description of the nature of the real property.
- h. The location³ of real property, and a description of the nature of the real property, held by a trust where the member is a beneficiary of the trust and the member knows or ought reasonably to know that the member is a beneficiary of the trust.
- i. For each country (other than New Zealand) that the member travelled to, they must identify the name of the country, the purpose for the travel, and the name of any person who contributed (in whole or in part) to the travel and/or accommodation costs⁴.
- j. A description of each gift⁵ received by the member and the name of the donor⁶ if:
 - i. the gift has an estimated market value in New Zealand of more than \$500; or
 - ii. the combined estimated market value in New Zealand of all gifts from the donor is more than \$500.
- k. A description of each payment received by the member for activities in which the member is involved other than:
 - i. any salary or allowances paid to that person under the Remuneration Authority Act 1977 or the LGA;
 - ii. any payment the member receives from an interest required to be disclosed under section 54E (e.g. directors fees or employment salary or wages); and
 - iii. any payment made in respect of any activity the member ceased to be involved in before becoming a member.

² Section 54E(4) clarifies listing the suburb and city is sufficient to identify the location, so the member is not required to disclose the actual property address.

³ As above – section 54E(4) clarifies listing the suburb and city is sufficient to identify the location, so the member is not required to disclose the actual property address.

⁴ Section 54F(2) clarifies that this travel information does not need to be supplied if the travel and accommodation costs were paid for by the member, or the member's family.

⁵ Including hospitality and donations in cash, but excluding any donation made to cover expenses in an electoral campaign.

⁶ Section 54F(3) clarifies a member does not need to declare gifts from family members, unless the member considers the information should be included.

15. Matters not required to be included in a return include a member's spouse's or dependents' pecuniary interests, nor a member's debtors and creditors.

Registrar (section 54G)

16. Council must appoint a registrar to compile the Register and provide advice and guidance to members on their obligations.
17. This report puts a recommendation to the Audit and Risk Committee that the Governance Team Leader be appointed the Registrar.

Responsibility of Members (section 54H)

18. Members are responsible for fulfilling their obligations under this Act. As such, the Registrar must not prepare a return on behalf of a member, and the Registrar is not responsible for notifying any member of their failure to make a return, nor any error in their return.
19. In practice, the Registrar will provide guidance to the members on how to make returns and deadlines. But the purpose of section 54H is to make it clear the members are ultimately responsible for complying with their obligations under the Act.

Offences

20. New offences have been created that will apply where members fail to comply with their obligations. A member will commit an offence if they:
 - a. Fail to prepare their annual return by the specified time;
 - b. Fail to ensure the contents of the return are accurate; or
 - c. Fail to advise the Registrar of any error or omission in a return as soon as practicable after they become of it.
21. Each offence is punishable by a fine of up to \$5,000.
22. Prosecution for these offences will follow existing procedures in the LGA. It is typically up to the Secretary for Local Government⁷ to file a charging document and prosecute members who have committed an offence. The LGA is however silent on whether councils are required to report possible offences to the Secretary for Local Government.

Options analysis

Option one – Accept the recommendation for the nominated Registrar (recommended option)

23. Under section 54G of the Act, Council must appoint a Registrar to compile the Register and guide members in making their returns.

⁷ This is the Chief Executive of the Department of Internal Affairs

24. There are no disadvantages to this option.

Option two – Do not accept the recommendation for the nominated Registrar

25. There are no advantages to this option, as Council is required by the Act to appoint a Registrar.

Legal/policy implications

Local Authority (Member’s Interests) Act 1968

26. A member’s obligations under this Amendment Act are in addition to (and do not affect) the member’s existing obligations under the Local Authority (Member’s Interests) Act 1968. This 1968 Act has a narrow purpose, as it:

- a. controls the making of contracts worth more than \$25,000 in a financial year between members and Council; and
- b. prevents members from discussing and voting on matters before Council in which the member has a pecuniary interest, other than an interest in common with the public.

27. There is some potential for overlap between the Amendment Act and the Local Authority (Member’s Interests) Act.

Privacy and LGOIMA Considerations

28. The Register will contain members’ personal information. As such, the information privacy principles (“**IPPs**”) of the Privacy Act 2020 apply to this information. Council will therefore need to ensure it meets the IPPs in the collection, use and disclosure of this information. An adequate privacy statement will also need to be included with the returns form, so members are informed of the purpose of collecting the information and how Council will use and disclose this information.

29. The Register will also be “official information” for the purposes of the Local Government Official Information and Meetings Act 1987 (“**LGOMIA**”). Accordingly, the public can request information held on the Register (noting the Register is only a summary of the members’ returns). Council officers will need to assess every LGOIMA request on a case by case basis, to assess whether returns can be released or whether there are any grounds (such as privacy grounds) to withhold information.

Council Policies and Documents

30. Council’s Code of Conduct and Standing Orders will need to be updated to reflect the requirements of the Amendment Act.

31. The Amendment Act does not affect any Council policies in such a way as to require any amendments to these policies.

Strategic alignment

Wellbeing		Reasons why the recommended outcome has an effect on this wellbeing
Economic	N/A	
Environmental	N/A	
Cultural	N/A	
Social	✓	The introduction of the Register provides for accountability and transparency in local government, which strengthens the public's trust and confidence in local government processes and decision making.

Financial implications

Requirement	Explanation
What is the cost?	Some staff time required to compile the Register and other ancillary tasks related to returns and updating the Register.
Is there budget available in LTP / AP?	The costs of complying with the Amendment Act will fall within existing budgets.
Where is the funding coming from?	The costs of complying with the Amendment Act will fall within existing budgets.
Are there any future budget implications?	No
Finance review required?	Erin Register; Finance Manager

Significance and engagement assessment

Requirement	Explanation
Is the matter considered significant?	No
Level of significance	Medium; not significant.
Rationale for selecting level of significance	The Register may be of interest to the public, particularly in relation to ensuring elected members and community board members decision making and actions are transparent and accountable.
Level of engagement selected	1. Inform – one-way communication
Rationale for selecting level of engagement	The Amendment Act imposes a number of obligations on elected members and community board members. These obligations are mandatory legislative obligations.
Reviewed by Strategy & Policy	Mel Neumann; Graduate Policy Advisor

Audit and Risk Committee

10 August 2022



7. *Playgrounds Compliance and Safety Audit*

Author *Bert Hofmans; Open Spaces Planner*
Activity manager *Ian Soper; Open Spaces Manager*
General Manager *Steve Fabish; GM Community Services*

Summary

- The purpose of the report is to inform Council of the outcome of the condition grading and compliance assessment that was completed on the district's playground assets in June 2022. It also outlines plans to make improvements to the asset to ensure a higher level of compliance. This is the second of three yearly audits to be undertaken.

Recommendation

- | |
|--|
| <ol style="list-style-type: none">1. That the Audit & Risk Committee receives the playgrounds compliance and safety audit report. |
|--|

Attachment

Ashburton District Council Playground Report June 2022, prepared by Park Central
(Supplemental document circulated with agenda)

Background

The past situation

1. The report assessed 229 individual play assets at 28 sites throughout the District. This represents all of ADC's playground infrastructure, except for the playground at Lake Clearwater which could not be accessed due to bad weather.
2. The installed replacement value of the asset is \$4,001,800.
3. The maintenance and capital works associated with these play assets are the responsibility of the Community Services Group, with the work being undertaken by the Open Spaces Team and Reserve Boards.
4. In November 2020, staff engaged Park Central, a playground compliance specialist, to undertake a compliance audit and information gathering exercise on Council's public playground activity to help guide the future direction and expenditure in this area. Both from an asset management perspective, health and safety, and expenditure planning aspect.
5. This involved Park Central undertaking a:
 - Site visit to all Council controlled or associated public playground sites;
 - Providing a written report on, but not limited to, individual play unit/module identification, condition grading, age range utilisation, maintenance required, renewal profile and unit replacement costs;
 - Three hour refresher training session with relevant staff.
6. The report was presented to the Audit and Risk Committee 10 February 2021 with the following recommendation:

“That the Audit & Risk Committee receives the playgrounds compliance and safety audit report.”

This motion was carried.

The current situation

7. In June 2022, Park Central were engaged to undertake a repeat assessment. Like the previous assessment it audited the playground equipment in terms of compliance with the relevant standards, applied a condition rating to all items, and prioritised the required maintenance.
8. This audit differed slightly from the previous report insofar:
 - it included the playground at the South Rakaia Huts Settlement which had not been previously assessed;

- it did not re-assess a playground in the process of being removed (Grove Street, Tinwald);
- it assessed playgrounds for shade and accessibility. The latter was included in the assessment in response to recent feedback regarding the accessibility over structures used to contain the loosefall around the playgrounds.

Playground Report Summary

9. The playgrounds were measured against various standards depending on when the equipment and safety surfacing were installed as follows:
 - Playgrounds installed after April 2005 were measured against standard NZ 5828:2015/2004 of which 106 items of equipment or surface complied;
 - Playgrounds installed prior to April 2005 were measured against ASNZ 4486 & 4422 of which 20 items of equipment or surface complied;
 - 93 items of equipment did not comply with any standard;
10. The overall compliance rate of 57% was given for district's playground equipment and safety surfaces. This rating remains unchanged from the first assessment in November 2020.
11. Despite undertaking ongoing repairs to our play spaces since the previous assessment, the lack of improvement in this score can be largely attributed to the inclusion of the playground at South Rakaia Huts Settlement in the assessment.
12. A summary of the condition rating of district's playground equipment and safety surfaces is as follows:
 - 45 items of equipment had a condition rating of 1 – excellent
 - 50 items of equipment had a condition rating of 2 – very good
 - 87 items of equipment had a condition rating of 3 – good
 - 39 items of equipment had a condition rating of 4 – poor
 - 5 items of equipment had a condition rating of 5 – very poor
13. There are 139 listed maintenance issues that require attention. These have been given a priority rating, with the total value of maintenance repairs estimated at \$40,710 (labour not included). Items with a maintenance priority 1 ('High' urgency) have a repair value of \$1,450.
14. Capital renewal priorities and costs are:
 - Priority 1 (high) value of works - \$194,000
 - Priority 2 (moderate) value of works - \$815,000
 - Priority 3 (low moderate) value of works - \$1,466,300
 - Priority 4 (low) value of works - \$584,000
 - Priority 5 (not urgent) value of works - \$941,500

15. The assessment of the South Rakaia Huts playground gave all of the equipment a condition rating somewhere between 'average' to 'very poor', with most items having a condition rating of 'poor'. Maintenance priorities are either 1(high) or 2 (medium) and most items are non-compliant.
16. In terms of accessibility, the report found the majority of play spaces have raised timber edges, no footpaths, and contain softfall such as bark and pea gravel. There are accepted access shortcomings with the required softfall however it is the raised edge that is major impediment for those with mobility issues.
17. Many of the play spaces have mature trees in close vicinity that provide shade over all or parts of the play space. The report includes recommendations on how to address those with insufficient shade.

Planned actions moving forward

16. Relevant staff are being provided with ongoing training to allow for robust maintenance inspection and issues reporting.
17. Priority 1 maintenance issues identified are being addressed, with any items unable to be made safe either isolated or removed. Any removal will not be undertaken without communication with the public and if applicable Reserve/ Domain Boards.
18. Existing play equipment and cushion fall type safety surface top ups highlighted for renewal as a priority one and two are either planned or have been completed.
19. Another independent compliance audit will be undertaken next year to ensure we are on track to make the necessary improvements to gain a more satisfactory compliance rating.
20. Playgrounds lacking shade will have, where practicable, trees planted to provide natural shade. Actions are still to be determined in relation to playgrounds with accessibility issues.

Legal/policy implications

Legislation

21. Playground safety standards that apply are:
 - ASNZ 4486 & 4422 - if installed prior to April 2005
 - NZS 5828:2004 - April 2005 to December 2016
 - NZS 5828:2015 - Current standard

Strategic alignment

22. The recommendation relates to Council’s community outcome of ‘Social’ because of the following:

Wellbeing		Reasons why the recommended outcome has an effect on this wellbeing
Economic		None
Environmental		None
Cultural		None
Social	✓	Providing safe playground equipment in good condition allows people to enjoy positive and healthy lifestyles. It also contributes to a place of great spaces and places.

Financial implications

23. The existing 2022/23 playground maintenance and capital budgets will be used to address any urgent maintenance issues and renewal of very poor rated items. Funds available for these works are:

- Year 2 (2022/23) - Capital \$415,193.32, Maintenance \$80,000
- Year 3 (2023/24) - Capital \$150,000, Maintenance \$80,000

Requirement	Explanation
What is the cost?	As per the budgets discussed above.
Is there budget available in the LTP/AP?	Yes
Where is the funding coming from?	Capital and Maintenance budgets
Are there any future budget implications?	Yes. These will be profiled in the upcoming Activity Management Plan and feature in the 2024-34 Long Term Plan.
Reviewed by Finance	Erin Register; Finance Manager

Significance and engagement assessment

Requirement	Explanation
Is the matter considered significant?	No
Level of significance	Low
Level of engagement selected	Comment – two way informal conversation with relevant communities
Rationale for selecting level of engagement	This level will allow the public to share preferences for equipment replacement during renewals.
Reviewed by Strategy & Policy	Toni Durham : Strategy & Policy Manager

Audit and Risk Committee Terms of Reference

Purpose

The purpose of the Audit & Risk Committee is to provide oversight of Council's audit processes, statutory compliance and internal risk management in a manner that promotes the current and future interests of the community (Local Government Act 2002).

Membership

Membership of the Committee comprises:

- Cr Leen Braam (Chair)
- Cr John Falloon (Deputy Chair)
- Cr Carolyn Cameron
- Cr Liz McMillan
- Cr Stuart Wilson
- External appointee
- The Mayor, Neil Brown (ex-officio)

The quorum is four members.

Meeting Frequency

The Audit & Risk Committee will meet on a six-seven weekly cycle, or on an as-required basis as determined by the Chair and Group Manager Business Support.

Committee members shall be given not less than 5 working days' notice of meetings.

Delegations

The Audit & Risk Committee has no delegated authority to make decisions. Its role is to consider and review matters of strategy, policy or significance in its sphere of Council business, and (if appropriate) to make recommendations to full Council.

Sphere of business

- To receive and consider the project plan and timetable for the following projects –
 - Long Term Plan (LTP) and any amendments
 - Annual Plan & Budget
 - Annual Report and Audit
- To receive progress reports on the above projects, where appropriate, and review significant issues and risks arising.
- To establish and maintain effective relationships with Council's auditors, including meeting with the audit representatives regarding significant policy and planning processes as appropriate, reviewing the Annual Audit Plan, and considering matters of significance raised by Council's auditors and action required.
- To receive reports on all external party audits of any and all Council activities, and review significant issues and risks arising.

- To be the primary monitoring mechanism for Council's Council Controlled Organisations (CCOs) and Council Controlled Trading Organisations (CCTOs) and shareholdings. Review the CCOs' draft statements of intent and advise CCOs of any comments.
- To provide overview of Council's performance management framework as included in the Council's LTP and Annual Plan documents.
- To provide overview of Council's statutory compliance and legal matters, monitoring any areas of statutory non-compliance.
- To provide overview of risk management and insurance. Review corporate risk assessment and internal risk management practices. Review insurance arrangements annually and monitor insurance claims.
- Monitor and review Health & Safety related matters. Participate in national risk management practices and implementation of risk management processes.
- To consider matters of organisational services in the area of Health & Safety

Reporting

The Audit & Risk Committee will report to the Council.

Adopted

17/12/20