
Komiti Tātari me te Mātai Raru Tūpono / Audit and Risk Committee

OPEN MINUTES

Minutes of an extraordinary meeting of the Audit and Risk Committee held in the Boardroom, Ground floor, Auckland Town Hall, 301 Queen Street, Auckland on Tuesday, 9 February 2021 at 2.01pm.

PRESENT

Chairperson	Sue Sheldon, CNZM	
Deputy Chairperson	Cr Daniel Newman, JP	
Members	Deputy Mayor Cr Bill Cashmore	From 2.09pm, Item C1
	Member Paul Conder, CA	
	Cr Shane Henderson	
	Member Bruce Robertson	

ABSENT

IMSB Chair David Taipari
Mayor Phil Goff

ALSO PRESENT

Cr Angela Dalton

IN ATTENDANCE

Greg Schollum, Deputy Auditor-General
Athol Graham, Audit Director, Audit New Zealand
Andrea Reeves, Assistant Auditor-General, Local Government

Note: The following members were in attendance by electronic link at the commencement of the meeting: Chairperson S Sheldon and Member B Robertson.

1 Apologies

Resolution number AUD/2021/1

MOVED by Chairperson S Sheldon, seconded by Member B Robertson:

That the Audit and Risk Committee:

- a) **accept the apologies from IMSB Chair D Taipari for absence and Mayor P Goff for absence on council business and from Deputy Mayor Cr B Cashmore for lateness on council business.**

CARRIED

2 Declaration of Interest

There were no declarations of interest.

3 Petitions

There were no petitions.

4 Public Input

There was no public input.

5 Local Board Input

There was no local board input.

6 Extraordinary Business

There was no extraordinary business.

7 Consideration of Extraordinary Items

There was no consideration of extraordinary items.

8 Procedural motion to exclude the public

Resolution number AUD/2021/2

MOVED by Chairperson S Sheldon, seconded by Cr S Henderson:

That the Audit and Risk Committee:

- a) exclude the public from the following part(s) of the proceedings of this meeting.
- b) agree that Greg Schollum, Deputy Auditor-General, Athol Graham, Audit Director, Audit New Zealand and Andrea Reeves, Assistant Auditor-General – Local Government be permitted to remain for the confidential part of the meeting after the public has been excluded, because of their knowledge of matters, which will help the Audit and Risk Committee in its decision-making.

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 follows.

This resolution is made in reliance on section 48(1)(a) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by section 6 or section 7 of that Act which would be prejudiced by the holding of the whole or relevant part of the proceedings of the meeting in public, as follows:

C1 CONFIDENTIAL: Update on Key Controls and Risks Related to the 10-year Budget 2021-2031 Consultation Document and Supporting Information

Reason for passing this resolution in relation to each matter	Particular interest(s) protected (where applicable)	Ground(s) under section 48(1) for the passing of this resolution
The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	s7(2)(g) - The withholding of the information is necessary to maintain legal professional privilege. In particular, the report contains legal advice being provided to the Committee.	s48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.

C2 CONFIDENTIAL: Office of the Auditor-General and Audit New Zealand briefing

Reason for passing this resolution in relation to each matter	Particular interest(s) protected (where applicable)	Ground(s) under section 48(1) for the passing of this resolution
The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	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 to damage the public interest. In particular, the report from Audit New Zealand contains information regarding progress of the Audit of 10-year Budget 2021-2031 Consultation Document and Supporting Information which is not yet complete.	s48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.

The text of these resolutions is made available to the public who are present at the meeting and form part of the minutes of the meeting.

CARRIED

2.03pm The public was excluded.

Resolutions in relation to the confidential items are recorded in the confidential section of these minutes and are not publicly available.

3.37pm The public was re-admitted.

RESTATEMENTS

It was resolved while the public was excluded:

C1 CONFIDENTIAL: Update on Key Controls and Risks Related to the 10-year Budget 2021-2031 Consultation Document and Supporting Information

Resolution number AUD/2021/3

MOVED by Chairperson S Sheldon, seconded by Member B Robertson:

That the Audit and Risk Committee:

- a) receive the report on key controls and risks relating to the 10-year Budget 2021-2031 Consultation Document and Supporting Information
- b) advise the Governing Body that effective internal control and risk management processes have been followed during the preparation of the Consultation Document and Supporting Information
- c) advise the Governing Body that there are no significant outstanding audit issues other than as discussed at this meeting
- d) delegate authority to the Audit and Risk Committee chair to advise the Governing Body on any significant audit issues that may arise between this meeting and the Governing Body meeting on 18 February 2021
- e) note that the chairperson will receive a signed back-to-back letter of representation from the Chief Executive and the Group Chief Financial Officer addressed to the Mayor ahead of the Governing Body meeting on 18 February 2021
- f) agree that the report will remain confidential but that decisions be restated in the open minutes.

C2 CONFIDENTIAL: Office of the Auditor-General and Audit New Zealand briefing

Resolution number AUD/2021/4

MOVED by Chairperson S Sheldon, seconded by Deputy Mayor Cr BC Cashmore:

That the Audit and Risk Committee:

- a) receive the information provided by the Auditor-General's representatives Deputy Auditor-General Greg Schollum, Assistant Auditor-General – Local Government Andrea Reeves and Audit New Zealand Audit Director Athol Graham, and thank them for their attendance
- b) agree that the report and attachments will remain confidential, but the decisions be restated in the open minutes.

3.37pm

The Chairperson thanked Members for their attendance and attention to business and declared the meeting closed.

CONFIRMED AS A TRUE AND CORRECT RECORD
AT A MEETING OF THE AUDIT AND RISK
COMMITTEE HELD ON

DATE:.....

CHAIRPERSON:.....