
Komiti mō te Tātari me te Mātai Tūraru / Audit and Risk Committee

OPEN MINUTES

Minutes of an extraordinary meeting of the Audit and Risk Committee held in Room 1, Level 26, 135 Albert Street, Auckland on Monday, 24 June 2024 at 9.05am. A recording of the open meeting is available on: <https://www.aucklandcouncil.govt.nz/about-auckland-council/how-auckland-council-works/meetings-council-bodies/Pages/webcasts-council-meetings.aspx>

TE HUNGA KUA TAE MAI | PRESENT

Chairperson	Paul Connell	
Deputy Chairperson	Cr Lotu Fuli	Via electronic link
Members	Cassandra Crowley	Via electronic link
	Cr Angela Dalton	
	Cr Christine Fletcher, QSO	Via electronic link
	Cr Shane Henderson	Via electronic link
	Martin Matthews	

TE HUNGA KĀORE I TAE MAI | ABSENT

Ex-officio	Mayor Wayne Brown
	Hokura Member Tony Kake, MNZM
	Deputy Mayor Cr Desley Simpson, JP

HE HUNGA ATU ANŌ I TAE MAI | IN ATTENDANCE

Andrew McConnell, Deputy Controller and Auditor-General
David Taylor, Sector Manager - Auckland
Athol Graham, Audit Director, Audit New Zealand
Karen MacKenzie, Audit Director, Audit New Zealand
Wikus Jansen van Rensburg, Audit Director, Audit New Zealand

1 Ngā Tamōtanga | Apologies

Resolution number ARCCC/2024/40

MOVED by Cr A Dalton, seconded by Member M Matthews:

That the Audit and Risk Committee:

a) **whakaae / accept the apologies from:**

Absence

Mayor Wayne Brown - on council business

Houkura Member Tony Kake, MNZM

Deputy Mayor Cr Desley Simpson, JP - on council business

CARRIED

2 Te Whakapuaki i te Whai Pānga | Declaration of Interest

There were no declarations of interest.

3 Ngā Petihana | Petitions

There were no petitions.

4 Ngā Kōrero a te Marea | Public Input

There was no public input.

5 Ngā Kōrero a te Poari ā-Rohe Pātata | Local Board Input

There was no local board input.

6 Ngā Pakihi Autaia | Extraordinary Business

There was no extraordinary business.

7 Update on the final status of Key Controls and Risks related to the Long-term Plan 2024-2034

Staff spoke to the report and answered questions from members.

The recommendations were resolved at the conclusion of the confidential section of the meeting.

8 Te Whakaaro ki ngā Take Pūtea e Autaia ana | Consideration of Extraordinary Items

There was no consideration of extraordinary items.

9 Te Mōtini ā-Tukanga hei Kaupare i te Marea | Procedural motion to exclude the public

Resolution number ARCCC/2024/41

MOVED by Chairperson P Connell, seconded by Cr A Dalton:

That the Audit and Risk Committee:

- a) whakaae / agree to exclude the public from the following part(s) of the proceedings of this meeting.
- b) whakaae / agree that Andrew McConnell, Deputy Controller and Auditor-General, David Taylor, Sector Manager - Auckland, Athol Graham, Audit Director, Audit New Zealand, Karen MacKenzie, Audit Director, Audit New Zealand, Rene van Zyl, Audit Director, Audit New Zealand and Wikus Jansen van Rensburg, Audit Director, Audit New Zealand, 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: 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
<p>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.</p>	<p>s7(2)(c)(i) - 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 prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied.</p> <p>In particular, the report from the Office of the Auditor-General and Audit New Zealand contains information about the audit opinion which cannot be made public until it is published in the adopted long-term plan.</p>	<p>s48(1)(a)</p> <p>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.</p>

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

9.17am 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.

9.56am The public was re-admitted.

RESTATEMENTS

It was resolved while the public was excluded:

C1 CONFIDENTIAL: Office of the Auditor-General and Audit New Zealand briefing

Resolution number ARCCC/2024/42

MOVED by Member C Crowley, seconded by Member M Matthews:

That the Audit and Risk Committee:

- a) **whiwhi / receive the information provided by the Auditor-General's representatives, Deputy Controller and Auditor-General Andrew McConnell, Sector Manager – Auckland David Taylor and Audit Directors Athol Graham and Karen MacKenzie and thank them for their attendance**

Restatement

- b) **whakaae / agree that the report and attachment will remain confidential, but the decisions be restated in the open minutes.**

7 Update on the final status of Key Controls and Risks related to the Long-term Plan 2024-2034

Note: this item was considered earlier in the open meeting, but the recommendations were only resolved at the conclusion of the confidential section of the meeting.

Note: changes were made to the original motion, amending clause c), with the agreement of the meeting.

Resolution number ARCCC/2024/44

MOVED by Chairperson P Connell, seconded by Member M Matthews:

That the Audit and Risk Committee:

- a) **whiwhi / receive the report on the key controls and risks relating to the development of the Long-term Plan 2024-2034**
- b) **whakaae / agree to advise the Governing Body that effective internal control and risk management processes have been followed during the preparation of the Long-term Plan 2024-2034**
- c) **whakaae / agree to advise the Governing Body that there are no significant outstanding audit issues, noting the four matters of emphasis relating to future uncertainty included in the draft audit report relating to:**
 - i) **Auckland Future Fund**
 - ii) **Government Funding for Storm recovery and resilience – uncertainties over the costs of category 3 property buy-outs and category 2 mitigations**
 - iii) **City Rail Link**
 - iv) **Impact of the Local Government (Water Services Preliminary Arrangements) Bill.**

CARRIED

9.59am

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:.....