

Audit and Risk Management Committee OPEN MINUTES

Date: Wednesday 30 May 2018
Time: 9:03am
Venue: Council Chambers, Level 2, Civic Offices,
53 Hereford Street, Christchurch

Present

Chair	Ms Sue Sheldon
Members	Councillor Vicki Buck
	Councillor Phil Clearwater
	Councillor Pauline Cotter
	Mayor Lianne Dalziel
	Councillor David East
	Deputy Mayor Andrew Turner
	Mr Mark Russell
	Mr Michael Rondel

30 May 2018

Principal Advisor

Carol Bellette
General Manager Finance and
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- Part A** **Matters Requiring a Council Decision**
Part B **Reports for Information**
Part C **Decisions Under Delegation**
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The agenda was dealt with in the following order.

1. Apologies

Part C

Committee Resolved ARCM/2018/00004

That the apology from Councillor Manji be accepted.

Chair Sheldon/Mayor

Carried

2. Declarations of Interest

Part B

There were no declarations of interest recorded.

3. Confirmation of Previous Minutes

Part C

Committee Resolved ARCM/2018/00005

Committee Decision

That the minutes of the Audit and Risk Management Committee meeting held on Tuesday, 13 February 2018 be confirmed.

Mayor/Mr Rondel

Carried

4. Public Forum

Part B

There were no public forum presentations.

5. Deputations by Appointment

Part B

There were no deputations by appointment.

6. Presentation of Petitions

Part B

There was no presentation of petitions.

7. Audit New Zealand Audit Plan Letter

Committee Comment

The Committee accepted the staff recommendations.

Committee Resolved ARCM/2018/00006

Part C

That the Audit and Risk Management Committee:

1. Receive the Audit Plan for Christchurch City Council and Consolidated Group from Audit New Zealand.

Chair Sheldon/Councillor East

Carried

Committee Decided ARCM/2018/00007

Part A

That the Audit and Risk Management Committee recommends that the Council while receiving the Audit Plan for Christchurch City Council and Consolidated Group from Audit New Zealand:

1. Note that property, plant and equipment will again be a focus for the audit team in 2018;
2. Note that internal controls to prevent fraud and the compliance with continuous disclosure requirements will also be reviewed in-depth as part of the 2018 audit; and
3. Note the timetable for deliverables to ensure the audit proceeds smoothly.
4. Note that critical judgements, estimates and assumptions are made during the preparation of the Annual Report in accordance with accounting and audit standing for public benefit entities and these are disclosed in the Annual Report;
5. Note that the Committee will be further updated on these issues and any other issues that arise at its 31 August 2018 meeting prior to the audit clearance scheduled for 19 September 2018.

Chair Sheldon/Councillor East

Carried

8. Audit New Zealand report to Council on the audit of the Consultation Document for the 2018-28 Long Term Plan

Committee Comment

The Committee accepted the staff recommendations.

Committee Resolved ARCM/2018/00008

Part C

That the Audit and Risk Management Committee:

1. Receive the information in the Audit New Zealand report to Council on the audit of the Consultation Document of Christchurch City Council for the 2018-28 Long Term Plan.

Chair Sheldon/Mr Rondel

Carried

Committee Decided ARCM/2018/00009

Part A

That the Audit and Risk Management Committee recommends that the Council:

1. Notes that Audit New Zealand issued an unmodified opinion on Christchurch City Council's Consultation Document on 8 March 2018.

Chair Sheldon/Mr Rondel

Carried

9. Audit New Zealand Interim Management Report

Committee Comment

The Committee accepted the staff recommendations.

Committee Resolved ARCM/2018/00010

Part C

That the Audit and Risk Management Committee:

1. Note that Audit New Zealand reviewed the internal controls in place for our key financial and non-financial information systems and concluded that the Council has appropriate systems of internal control over its key financial systems and that they were operating effectively;
2. Note that Audit New Zealand reviewed the Council's information systems and processes and concluded that the Council's IT Governance to be effective;
3. Note that Audit New Zealand reviewed the Council's systems and controls for reporting its service performance information and concluded for the sample selected that the Council has appropriate systems and processes in place to capture and accurately report its achieved results against the performance measures;
4. Note the three recommendations made by Audit New Zealand in Appendix 2 of the Interim Management Report on the audit of the Council and management's response to these.

Deputy Mayor/Mr Russell

Carried

Committee Decided ARCM/2018/00011

Part A

That the Audit and Risk Management Committee recommends that the Council:

1. Receive the Audit New Zealand Interim Management Report on the audit of Christchurch City Council for the year ended 30 June 2018.

Deputy Mayor/Mr Russell

Carried

10 Resolution to Exclude the Public

Committee Resolved ARCM/2018/00012

Part C

That David Seath of Deloitte remain after the public have been excluded for Items 12-17 of the public excluded agenda, as he has knowledge that is relevant to those items and will assist the Committee.

AND

That at 9:18am the resolution to exclude the public set out on pages 65 to 67 of the agenda be adopted.

Councillor Clearwater/Mayor

Carried

The public were re-admitted to the meeting at 12:02pm.

Meeting concluded at 12:03pm.

CONFIRMED THIS 18th DAY OF JUNE 2018

**SUE SHELDON
CHAIRPERSON**