

**Audit and Risk Management Committee**  
**OPEN MINUTES**

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**Date:** Tuesday 17 March 2020  
**Time:** 1:31pm  
**Venue:** Council Chambers, Level 2, Civic Offices,  
53 Hereford Street, Christchurch

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**Present**

Chairperson	Ms Kim Wallace
Deputy Chairperson	Councillor Sam MacDonald
Members	Mr Mark Russell Mr Michael Rondel Councillor Pauline Cotter Deputy Mayor Andrew Turner

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**17 March 2020**

**Acting Principal Advisor**

Leonie Rae  
General Manager Corporate Services

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Committee and Hearings Advisor  
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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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**Secretarial Note:** *The meeting was signposted as shifted to the adjacent Council Chambers on the day of the meeting.*

The agenda was dealt with in the following order.

## **1. Apologies / Ngā Whakapāha**

**Part C**  
**Committee Resolved ARCM/2020/00006**

That the apology received from Mayor Dalziel be accepted.

Ms Wallace/Councillor MacDonald

**Carried**

## **2. Declarations of Interest / Ngā Whakapuaki Aronga**

**Part B**  
Councillor MacDonald declared an interest in public excluded item 12.

## **3. Confirmation of Previous Minutes / Te Whakaāe o te hui o mua**

**Part C**  
**Committee Resolved ARCM/2020/00007**

That the minutes of the Audit and Risk Management Committee meeting held on Monday, 3 February 2020 be confirmed.

Ms Wallace/Deputy Mayor

**Carried**

## **4. Public Forum / Te Huinga Whānui**

**Part B**  
There were no public forum presentations.

## **5. Deputations by Appointment / Ngā Huinga Whakaritenga**

**Part B**  
There were no deputations by appointment.

## **6. Presentation of Petitions / Ngā Pākikitanga**

**Part B**  
There was no presentation of petitions.

## 7. Report on Critical Judgements, Estimates and Assumptions to be applied in the Council's Annual Report 2020

**Committee Resolved ARCM/2020/00008 (Original Staff Recommendations Accepted without Change)**

### Part C

That the Audit and Risk Management Committee:

1. Notes there are no critical judgements, estimates and assumptions in the preparation of the 2020 financial statements to be included in the Annual Report.
2. Notes the changes to accounting standards for adoption by the Council when considering the Annual Report.
3. Notes that should any material issues arise during the preparation of financial statements that results in the adoption of a critical judgement, estimate or assumption, this will be reported to the Committee at the September 2020 ARMC meeting.

Ms Wallace/Mr Rondel

**Carried**

**Committee Decided ARCM/2020/00009 (Original Staff Recommendations Accepted without Change)**

### Part A

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

1. Receives this report.

Ms Wallace/Mr Rondel

**Carried**

## 8. Audit Plan for the Council's 2020 Annual Report

### Committee Comment

Andy Burns and Karina Page of Audit New Zealand joined the table for this item.

**Committee Resolved ARCM/2020/00010 (Original Staff Recommendations Accepted without Change)**

### Part C

That the Audit and Risk Management Committee:

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

Ms Wallace/Councillor MacDonald

**Carried**

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**Committee Decided ARCM/2020/00011 (Original Staff Recommendations Accepted without Change)**

**Part A**

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

1. Receives this report and authorises the Mayor to sign the Audit Engagement Letter for 2020 audit on behalf of the Council.

Ms Wallace/Councillor MacDonald

**Carried**

**9. Health, Safety and Wellbeing Dashboard**

**Committee Resolved ARCM/2020/00012 (Original Staff Recommendations Accepted without Change)**

**Part C**

That the Audit and Risk Management Committee:

1. Notes the Christchurch City Council Health, Safety and Wellbeing Dashboard as received and considered by the Health, Safety and Wellbeing Committee (HSWC) on 4 March 2020.
2. Notes that the Council has tasked the HSWC with assisting it to discharge its due diligence responsibilities as a Person Conducting a Business or Undertaking (PCBU), and the Audit and Risk Management Committee does not replicate HSWC's task, but notes that there are risk management and assurance processes in place.

Councillor Cotter/Ms Wallace

**Carried**

**10 Resolution to Exclude the Public**

**Committee Resolved ARCM/2020/00013**

**Part C**

That the following persons remain after the public have been excluded for the following items of the public excluded agenda as they have knowledge that is relevant to these items and will assist the Council:

- David Seath of Deloitte, and Andy Burns and Karina Page of Audit New Zealand, for:
  - Item 12, Quarterly Procurement Report;
  - Item 13, Risk Management Status Report;
  - Item 14, Fraud Status Report;
  - Items 15, Internal Audit Status Report;

**AND**

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That at 1:48pm the resolution to exclude the public set out on pages 56 to 59 of the agenda be adopted.

Ms Wallace/Deputy Mayor

**Carried**

**The public were re-admitted to the meeting at 3:30pm.**

The Committee at the conclusion of the meeting thanked Mr Michael Rondel and Mr Mark Russell for their concluding terms of service to the Committee.

**Meeting concluded at 3:34pm.**

**CONFIRMED THIS 3<sup>rd</sup> DAY OF JUNE 2020**

**KIM WALLACE**  
**CHAIRPERSON**