Audit and Risk Management Committee
OPEN MINUTES

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

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

17 March 2020

Acting Principal Advisor
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Audit and Risk Management Committee
17 March 2020

Part A  Matters Requiring a Council Decision
Part B  Reports for Information
Part C  Decisions Under Delegation

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.

   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**
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
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 3rd DAY OF JUNE 2020

KIM WALLACE
CHAIRPERSON