

Audit and Risk Management Committee
OPEN MINUTES

Date: Wednesday 15 June 2022
Time: 2.02pm
Venue: Council Chambers, Level 2, Civic Offices,
53 Hereford Street, Christchurch

Present

Chairperson	Ms Kim Wallace
Deputy Chairperson	Councillor Sam MacDonald
Members	Mayor Lianne Dalziel Ms Jacqueline Robertson Cheyne Councillor Pauline Cotter Deputy Mayor Andrew Turner

Principal Advisor

Leah Scales
General Manager - Resources / CFO
Tel: 941 8999

Megan Pearce
Manager Hearings and Council Support
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- Part A Matters Requiring a Council Decision**
Part B Reports for Information
Part C Decisions Under Delegation
-

The agenda was dealt with in the following order.

1. Apologies Ngā Whakapāha

**Part C
Committee Decision**

There were no apologies

2. Declarations of Interest Ngā Whakapuaki Aronga

Part B

There were no declarations of interest recorded.

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

**Part C
Committee Resolved ARCM/2022/00003**

That the minutes of the Audit and Risk Management Committee meeting held on Friday, 14 February 2022 be confirmed.

Ms Wallace/Councillor MacDonald

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. Consideration of the Council's Annual Plan 2022/23

Committee Comment

1. The Committee noted minor completion errors in Attachment A of the report – sign off by management.
2. The Committee's advice to the Council in clause 2 below is captured in the Annual Plan report and will be verbally provided by the Chair or Deputy at the Annual Plan adoption Council meeting.

Committee Resolved ARCM/2022/00004

Part C

That the Audit and Risk Management Committee:

1. Notes it has reviewed the general checklist and sign-off by management, including significant forecasting assumptions, in respect of the information that provides the basis for the Annual Plan 2022/23.
2. Advises the Council that in the Committee's opinion an appropriate process has been followed in the preparation of this information.
3. Notes that the Annual Plan 2022/23 documents will be released when published in the Council Agenda for its meeting commencing 21 June 2022.

Ms Robertson Cheyne/Ms Wallace

Carried

8. External Reporting and Audit Programme for 2022 Update

Committee Comment

1. The Officer Recommendation was accepted without change.

Committee Resolved ARCM/2022/00005

Part C

That the Audit and Risk Management Committee:

1. Receive the information in the External Reporting and Audit Programme for 2022 Update Report.
2. Request Council staff to update the committee on critical judgements, assumptions and decisions made that affect the financial statements of Council at the next ARMC meeting in September.

Ms Wallace/Deputy Mayor

Carried

9. External Reporting and Audit Programme for 2021/22 Update (Carried Forward from 1 April 2022)

Committee Comment

1. This report was carried over from the scheduled meeting of 1 April 2022 that did not go ahead. The previous report (item 8) superseded this report. The report was taken as read and received only.

Officer Recommendations Ngā Tūtohu

That the Audit and Risk Management Committee:

1. Receive the information in the External Reporting and Audit Programme for 2021/22 Update Report.
2. Receive the audit plan for 2021/22 from Audit NZ.
3. Request Council staff to update the committee on critical judgements, assumptions and decision made that affect the financial statements of Council at the next ARMC meeting in June.

Committee Resolved ARCM/2022/00006

Part C

That the Audit and Risk Management Committee:

1. Receive the information in the External Reporting and Audit Programme for 2021/22 Update Report.

Councillor MacDonald/Ms Robertson Cheyne

Carried

10. Health, Safety and Wellbeing Dashboard January - March 2022

Committee Comment

1. The Committee discussed the issue of abuse of staff and the circumstances around the highest instances of recorded abuse noting that libraries and recreational sport facilities have the highest number of cases. The Committee questioned whether senior/high profile staff are recording instances of abuse. The Committee added clause 3 to the Officer Recommendation.

Officer Recommendations Ngā Tūtohu

That the Audit and Risk Management Committee:

1. Notes the Christchurch City Council Health, Safety and Wellbeing Dashboard January – March 2022 as received and considered by the Health, Safety and Wellbeing Committee (HSWC).
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.

Committee Resolved ARCM/2022/00007

Part C

That the Audit and Risk Management Committee:

1. Notes the Christchurch City Council Health, Safety and Wellbeing Dashboard January – March 2022 as received and considered by the Health, Safety and Wellbeing Committee (HSWC).
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.
3. Requests that the Health, Safety and Wellbeing Committee consider how to mitigate and manage the public facing risk for vulnerable/high profile staff and that the incoming Council be provided with recommendations. An update to be provided to the next ARMC meeting in September 2022.

Mayor/Councillor Cotter

Carried

11. Health, Safety and Wellbeing Dashboard (Carried Forward from 1 April 2022)

Committee Comment

1. This report was carried over from the scheduled meeting of 1 April 2022 that did not go ahead. The previous report (item 10) superseded this report. The report was taken as read and received only.

Officer Recommendations Ngā Tūtohu

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).
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.

Committee Resolved ARCM/2022/00008

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).

Councillor Cotter/Deputy Mayor

Carried

12. Resolution to Exclude the Public

Committee Resolved ARCM/2022/00009

Part C

That Karina Page and Chantelle Gernetzy of Audit New Zealand, and Andrew Simpson of KPMG, remain after the public have been excluded for Items 13 through 19 of the public excluded agenda as they have knowledge that is relevant to those items and will assist the Committee.

AND

That at 3.18pm the resolution to exclude the public set out on pages 128 to 134 of the agenda be adopted.

Ms Wallace/Deputy Mayor

Carried

The public were re-admitted to the meeting at 5.14pm.

Meeting concluded at 5.14pm.

CONFIRMED THIS 2 DAY OF SEPTEMBER 2022

KIM WALLACE
CHAIRPERSON