

## Minutes of the Risk and Assurance Committee Meeting 12 June 2025

	Details of Meeting:	<b>RISK AND ASSURANCE COMMITTEE MEETING HELD IN THE TŌTARA MEETING ROOM, WHAKATĀNE DISTRICT COUNCIL, COMMERCE STREET, WHAKATĀNE, ON THURSDAY 12 JUNE 2025, COMMENCING AT 9:00 AM.</b>
	Present:	His Worship the Mayor Dr V Luca, S Henderson (Independent Chair), Deputy Mayor L Immink, Councillors T O'Brien, J Pullar, and W James, and P Lucioli (Independent Member)
	In Attendance:	Councillors G Dennis, T Boynton and B Gray (GM Finance & Commercial Services), D Bewley (GM Regulatory, Planning & Infrastructure), L Woolsey (GM Strategy and Growth), E Hatch (GM People & Partnerships), I McNiven (Procurement and Risk Manager), J Caverhill (Manager External Reporting), D De Klerk (Manager Health, Safety and Wellbeing), and S Duffy (Senior Governance Support Advisor) <i>Via Teams:</i> Councillor T Boynton
	Visitors:	<i>Via Teams:</i> Anton Labuschagne and Nishant Mehta (Audit New Zealand)
	Apologies:	

The Chairperson invited Councillor O'Brien to open the meeting with a Karakia at 9:00 am.

### 1 MEETING NOTICES

Meeting participants were advised that the meeting was being live streamed, and the health and safety aspects relative to the meeting were explained.

The Chairperson advised that the Risk and Assurance Action Items would be tabled and reviewed during the 'confirmation of the minutes' section of the meeting.

GM People and Partnership introduced the WDC Health and Safety Manager Mr Dickie DeKlerk.

### 2 APOLOGIES

An apology was noted for the Chief Executive.

### 3 ACKNOWLEDGEMENTS / TRIBUTES

Nil.

### 4 CONFLICTS OF INTEREST

Nil.

## 5 PUBLIC PARTICIPATION

No prior approval requests were made to the Chief Executive (or via the Governance team) for public participation at this meeting.

## 6 CONFIRMATION OF MINUTES

Refer to page 9 of the agenda.

The GM Finance and Commercial Services responded to questions regarding open action items. In response to queries regarding Emergency Management (EM), the GM Strategy and Growth explained the Council EM team was working in collaboration with BOPRC, evacuation planning was well underway, funding had been secured for signage and a workshop on the topic has been scheduled. She acknowledged that EM remained a critical priority and that further work was needed to ensure full preparedness.

Moved Councillor James / Seconded Member Luciola

### **RESOLVED:**

THAT the minutes of the Risk and Assurance Committee meeting held on 27 March 2025 be **confirmed** as true and correct record.

### **CARRIED**

**Attendance:** GM Strategy and Growth left the meeting at 9:17 am.

## 7 REPORTS

### 7.1 Risk and Assurance Update Report – June 2025

Refer to pages 10-56 of the agenda.

GM Finance and Commercial Services noted the Sensitive Expenditure Policy would be presented at the September meeting and hence the Treasury Policy may be delayed until the new triennium.

GM People and Partnerships gave a progress overview of the Enterprise Resource Planning (ERP) project and advised that a report on this topic would be presented at the September 2025 Risk and Assurance Committee meeting.

During discussions the following points were noted:

- The implementation of the Enterprise Project Management Office (EPMO) will enhance the delivery of future projects, with improved benefits in areas such as contract management, scheduling and adherence to timeframes.
- Decisions on insurance will be guided by the priorities and risk appetite established for the new triennium.

### **Attendance:**

Mr DeClerk left the meeting at 9:39 am.

GM Strategy and Growth re-entered the meeting at 9:48 am.

Councillor Boynton left the meeting at 9:52 am.

- GM Finance and Commercial Services expressed a preference to establish a timeline for the implementation of external audit recommendations prior to commencing further internal audits. This would ensure the external audit recommendations remained a priority; however it was suggested that the outstanding item on airport matters continues.

Moved Chairperson Henderson / Seconded Councillor Pullar

**RESOLVED:**

THAT the Risk and Assurance Committee **receives** the Risk and Assurance Update June 2025 Report.

**CARRIED**

**ADJOURNMENT:** The meeting adjourned at 10:10 am and reconvened at 10:30 am.

**Attendance:** Audit NZ representatives Mr Anton Labuschagne and Mr Nishant Mehta joined the meeting online at 10:30 am.

## **7.2 Audit New Zealand Report to Governors 2023-24**

Refer pages 57-105 of agenda.

Mr Labuschagne referred to the new recommendations and noted Audit NZ were satisfied with outcomes of matters raised in the Audit Plan. He emphasised that Audit NZ would like to see outstanding items from previous years resolved and noted that the implementation of the ERP system was expected to address many of these issues progressively over the coming years. He also reported Audit were engaging with the Office of the Auditor General (OAG) to moderate on the additional audit costs.

Mr Mehta commented 2024 had been a busy year for Council moving from finalising the Long Term Plan audit and then moving straight to the Annual Report audit; he added that audit improvements had been noticed. He thanked management and staff for their positive engagement throughout the audit process.

Action: The Actions Register and how it integrates with the internal audit plan would be presented at the August Council meeting.

Mr Labuschagne acknowledged the tight timeframe with Audit NZ commencing the final audit from 22 September and added the interim audit was underway and progressing well. GM Finance and Business Partnering reported staff were addressing a number of issues early to help reduce risk, recognised great partnerships and best endeavours, and was reasonably confident council could meet the adoption deadline of 31 October 2025.

Action: Audit NZ to clarify the data source of the Council performance reports being released by the Department of Internal Affairs on 30 June.

Moved Chairperson Henderson / Seconded Member Lucioli

**RESOLVED:**

THAT the Risk and Assurance Committee **receive** Audit New Zealand's report to governors for the 2023-24 year.

**CARRIED**

## **8 Resolution to Exclude the Public**

Refer pages 106 -108 of agenda.

Moved Councillor James / Seconded Deputy Mayor Immink

**RESOLVED:**

THAT the Whakatāne District Council Risk and Assurance Committee **agree** to exclude the public from the following part(s) of the proceedings of this meeting, namely:

1. Legal Proceedings Update Report - June 2025
2. Internal and External Audit Recommendations Update June 2025 Report
3. Boat Harbour Wind Up Report - June 2025

This resolution is made in accordance with section 48(1) 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 (or sections 6, 7 or 9 of the Official Information Act 1982, as the case may be).

Item number and General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for excluding the public	Plain English reason for passing this resolution
<b>Item 1:</b> Legal Proceedings Update Report - June 2025	s7(2)(a) To protect the privacy of natural persons, including that of deceased natural persons  s7(2)(g) Maintain legal professional privilege	s48(1)(a) The public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7	It is necessary to exclude the public to protect individuals referred to within the report.  This report contains legal advice that should remain confidential between the Council and its legal advisors.
<b>Item 2:</b> Internal and External Audit Recommendations Update June 2025 Report	s 7(2)(j) Prevent the disclosure or use of official information for improper gain or improper advantage	s48(1)(a) The public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7	Disclosure of the council's organisational weakness and its approach to remedial actions could result in service disruptions which outweighs the public interest.
<b>Item 3:</b> Boat Harbour Wind Up Report - June 2025	s7(2)(g) Maintain legal professional privilege  s7(2)(h) Enable the council to carry out, without prejudice or disadvantage, commercial activities  s7(2)(i) To carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)	s48(1)(a) The public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7	This contains legal advice that should remain confidential between the Council and its legal advisors.  The financial information presented at a granular level, so there is a need to keep the figures confidential to protect commercial interests.  The report contains specific information pertaining to project windup between Council and external parties and putting the information in the public domain could compromise the process.

**CARRIED**

Moved Councillor Pullar / Seconded Councillor James

**RESOLVED:**

THAT Kristen Stasiewicz (Strategic Advisor Contractor) be **permitted** to attend the public excluded section of the meeting - item 2.3 - because of her knowledge of the matter under discussion, being the Boat Harbour Wind Up.

**CARRIED**

The meeting moved to public excluded at 11:06 am.

The meeting returned to the public session of the meeting at 1:49 pm.

The Chairperson then restated the following resolutions made within the Public Excluded section of the meeting:

1. THAT the Risk and Assurance Committee **receive** the Boat Harbour Windup June 2025 report; and
2. THAT the Risk and Assurance Committee **confirms** that the report remains in Public Excluded and will be released to the public when the project is completed.

**COUNCILLOR O'BRIEN GAVE A CLOSING KARAKIA and THE MEETING CLOSED AT 1:51 PM.**

Confirmed at the meeting dated:
CHAIRPERSON

[You Tube link to Risk and Assurance 12 June 2025 meeting](#)