



MINUTES

**Audit & Risk Committee meeting
Wednesday, 19 February 2025**

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**MINUTES OF TAURANGA CITY COUNCIL
AUDIT & RISK COMMITTEE MEETING
HELD AT THE TAURANGA CITY COUNCIL CHAMBERS,
GROUND FLOOR MEETING ROOM, 306 CAMERON ROAD, TAURANGA
ON WEDNESDAY, 19 FEBRUARY 2025 AT 9.30AM**

MEMBERS PRESENT: Cr Steve Morris (Chair), Deputy Mayor Jen Scoular, Mayor Mahé Drysdale

ALSO PRESENT: Cr Glen Crowther, Cr Kevin Schuler, Cr Rod Taylor, Cr Marten Rozeboom

IN ATTENDANCE: Marty Grenfell (Chief Executive), Paul Davidson (Chief Financial Officer), Alastair McNeill (General Manager: Corporate Services), Annabel Bayes (Strategic Advisor to the Mayor and CE), Sheree Covell (Treasury & Financial Compliance Manager), Kathryn Sharplin (Manager: Finance), Kat Mills (Specialist Financial Accountant), Frazer Smith (Manager: Strategic Finance & Growth), Marin Gabric (Team Leader: Financial Accounting and Compliance), Jeremy Boase (Manager: Strategy & Corporate Planning), Jon Hobbs (Audit & Assurance Lead), Chris Quest (Manager Risk & Assurance), Chris Smith (Risk and Business Continuity Advisor), James Woodward (Manager: Performance, Monitoring & Assurance), , Kath Norris (Team Leader: Democracy Services), Ken Renz (Chief Digital Officer), Jan Pedersen (Head of People, Performance and Culture), Tracy Benjamin (Health, Safety & Wellness Manager), Libby Dodds (Team Leader: Community Relations), Coral Hair (Manager: Democracy & Governance Services), Clare Sullivan (Team Leader: Governance Services), Anahera Dinsdale (Governance Advisor), Caroline Irvin (Governance Advisor)

EXTERNAL: Leon Pietersie, Audit NZ

Timestamps are included beside each of the items and relate to the recording of the meeting held on 19 February 2025 at [Audit & Risk Committee Meeting 19 February 2025](#)

1 OPENING KARAKIA

Cr Steve Morris opened the meeting with a karakia.

2 APOLOGIES

Nil

3 PUBLIC FORUM

Nil

4 ACCEPTANCE OF LATE ITEMS

Nil

5 CONFIDENTIAL BUSINESS TO BE TRANSFERRED INTO THE OPEN

Nil

6 CHANGE TO ORDER OF BUSINESS

Nil

7 DECLARATION OF CONFLICTS OF INTEREST

Nil

8 BUSINESS

TIMESTAMP 5:20

8.1 Audit NZ Final Audit Results

Staff Paul Davidson, Chief Financial Officer
Sheree Covell, Treasury & Financial Compliance Manager
Kathryn Sharplin, Manager: Finance

External Mr Leon Pietersie, Audit NZ

Actions

- That Audit NZ's statement that they received good quality advice and were satisfied with the financial statements be put in the executive summary of the Audit NZ report.

COMMITTEE RESOLUTION AR/25/1/1

Moved: Mayor Mahé Drysdale

Seconded: Cr Steve Morris

That the Audit & Risk Committee:

- (a) Receives the report "Audit NZ Final Audit Results".

CARRIED

TIMESTAMP 18:25

8.2 Audit & Risk Committee Proposed Forward Work Plan

Staff Alastair McNeil, General Manager: Corporate Services
Chris Smith, Risk & Business Continuity Advisor
James Woodward, Manager: Performance, Monitoring & Assurance

Actions

- That a deep dive into how to manage legal risk be added to the work plan to understand process and accountability.
- That a one to two page summary be provided to Councillors before the risk appetite workshop.

COMMITTEE RESOLUTION AR/25/1/2

Moved: Mayor Mahé Drysdale

Seconded: Cr Steve Morris

That the Audit & Risk Committee:

- (a) Receives the report "Audit & Risk Committee Proposed Forward Work Plan".
- (b) Approves the draft forward work plan.

CARRIED

TIMESTAMP 33:25

8.3 Insurance Update

Staff Paul Davidson, Chief Financial Officer
Frazer Smith, Manager: Strategic Finance & Growth
Kat Mills, Specialist Financial Accountant

Powerpoint presentation.

Key Points

- The Manager: Strategic Finance & Growth introduced the report and spoke to the PowerPoint presentation.

Actions

- That Councillors be provided with data on what Council pays in insurance premiums and what returns it received over the last five years.
- The total costs of fleet vehicles before and after city operations were brought in-house.
- That the Chief Executive looks at the feasibility of life assurance cover for employees going forward.

COMMITTEE RESOLUTION AR/25/1/3

Moved: Deputy Mayor Jen Scoular

Seconded: Cr Steve Morris

That the Audit & Risk Committee:

- (a) Receives the report "Insurance Update".

CARRIED

Attachments

1 Insurance Update Presentation

At 11am, Cr Rozeboom withdrew from the meeting.

TIMESTAMP 1:13:52

8.4 LGOIMA and Privacy Request Combined Quarter 1 and 2 Report 2024/2025

Staff

Kath Norris, Team Leader: Democracy Services

COMMITTEE RESOLUTION AR/25/1/4

Moved: Mayor Mahé Drysdale

Seconded: Deputy Mayor Jen Scoular

That the Audit & Risk Committee:

- (a) Receives the report "LGOIMA and Privacy Request Combined Quarter 1 and 2 Report 2024/2025".

CARRIED

TIMESTAMP 1:31:40

8.5 Health, Safety and Wellbeing Quarterly Report: Q2 October to December 2024

Staff

Alastair McNeil, General Manager: Corporate Services
Jan Pedersen – Head People, Performance & Culture
Tracy Benjamin, Health, Safety & Wellness Manager

Actions

- That staff provide statistics on staff turnover and the amount of EAP usage in this reporting.
- That this report is placed as the first item of business on the agenda for future meetings.

COMMITTEE RESOLUTION AR/25/1/5

Moved: Deputy Mayor Jen Scoular

Seconded: Cr Steve Morris

That the Audit & Risk Committee:

- (a) Receives the report "Health, Safety and Wellbeing Quarterly Report: Q2 October to December 2024".

CARRIED

9 DISCUSSION OF LATE ITEMS

Nil

10 PUBLIC EXCLUDED SESSION**Resolution to exclude the public****COMMITTEE RESOLUTION AR/25/1/6**

Moved: Deputy Mayor Jen Scoular

Seconded: Mayor Mahé Drysdale

That the public be excluded from the following parts of the proceedings of this meeting.

The general subject matter of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48 of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
10.1 - Digital/Cyber Risk Presentation	s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(b)(i) - The withholding of the information is necessary to protect information where the making available of the information would disclose a trade secret	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
10.2 - Internal Audit & Assurance - Quarterly Update	s7(2)(j) - The withholding of the information is necessary to 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
10.3 - Risk Register - Quarterly Update	s7(2)(j) - The withholding of the information is necessary to 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

CARRIED

Resolutions transferred into the open section of the meeting after discussion

The following reports will be published to the website as part of the open meeting.

10.2 Internal Audit & Assurance - Quarterly Update

Staff Alistair McNeil, General Manager: Corporate Services
Jon Hobbs, Audit & Assurance Lead
James, Woodward, Manager: Performance, Monitoring & Assurance

COMMITTEE RESOLUTION AR/25/1/7

Moved: Deputy Mayor Jen Scoular

Seconded: Mayor Mahé Drysdale

That the Audit & Risk Committee:

- (a) Receives the report "Internal Audit & Assurance - Quarterly Update".
- (b) Notes that the report can be transferred into the open section of the meeting at the conclusion of this meeting.
- (c) Notes that the attachments are to remain in the public excluded to prevent the disclosure or use of official information for improper gain or improper advantage.

CARRIED

Attachments

- 1 Internal Audit & Assurance - Quarterly Update Report

10.3 Risk Register - Quarterly Update

Staff Alistair McNeil, General Manager: Corporate Services
Chris Quest, Manager Risk & Assurance

COMMITTEE RESOLUTION AR/25/1/8

Moved: Deputy Mayor Jen Scoular

Seconded: Cr Steve Morris

That the Audit & Risk Committee:

- (a) Receives the report "Risk Register - Quarterly Update".
- (b) Notes that the report can be transferred into the open section of the meeting at the conclusion of this meeting.
- (c) Notes that the attachment is to remain in the public excluded to prevent the disclosure or use of official information for improper gain or improper advantage.

CARRIED

Attachments

- 1 Risk Register - Quarterly Update Report

11 CLOSING KARAKIA

Cr Morris closed the meeting with a karakia.

The meeting closed at 12.26pm.

The minutes of this meeting were confirmed as a true and correct record at the Audit & Risk Committee meeting held on 19 May 2025.

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Cr Steve Morris
CHAIRPERSON

UNCONFIRMED