



MINUTES

**Audit & Risk Committee meeting
Monday, 19 May 2025**

Order of Business

1	Opening karakia	3
2	Apologies	3
3	Public forum	3
4	Acceptance of late items	3
5	Confidential business to be transferred into the open	4
6	Change to order of business	4
7	Confirmation of minutes	4
7.1	Minutes of the Audit & Risk Committee meeting held on 19 February 2025.....	4
8	Declaration of conflicts of interest	4
9	Business	4
9.2	Presentation of Audit New Zealand's 2025 Audit Plan	4
9.1	Health, Safety and Wellbeing Quarterly Report: Q3 January to March 2025	5
9.3	Status Update on Actions from Prior Audit and Risk Committee Meetings	5
9.4	LGOIMA and Privacy Requests - Quarter 3 - 2024/25.....	6
9.5	Policy Review - Risk Management Policy	6
10	Discussion of late items	7
11	Public excluded session	7
11.1	Public Excluded Minutes of the Audit & Risk Committee meeting held on 19 February 2025.....	7
11.2	Status Update on Actions from Prior Audit and Risk Committee Meetings - Confidential	8
11.3	Risk Register - Quarterly Update.....	8
11.4	Digital/Cyber Risk Quarterly Report.....	8
11.5	Internal Audit & Assurance - Quarterly Update	8
12	Closing karakia	8
	Resolutions transferred into the open section of the meeting after discussion	9
11.3	Risk Register - Quarterly Update.....	9
11.5	Internal Audit & Assurance - Quarterly Update	9

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

MEMBERS PRESENT: Deputy Mayor Jen Scoular, Cr Steve Morris, Ms Rohario Murray (online)

ALSO PRESENT: Cr Glen Crowther, Cr Marten Rozeboom (online), Cr Rod Taylor (online)

IN ATTENDANCE: Paul Davidson (Chief Financial Officer), Alastair McNeill (General Manager: Corporate Services), Sheree Covell (Treasury and Financial Compliance Manager), Tracy Benjamin (Health, Safety & Wellbeing Manager), Jan Pedersen (Head of People, Performance and Culture), Joanna Thomas (Manager: Libraries & Community Hubs), Kath Norris (Team Leader: Democracy Services), Sharon Herbst (Policy Analyst), Chris Quest (Manager: Risk & Assurance), Clare Sullivan (Team Leader: Governance Services), Caroline Irvin (Governance Advisor).

EXTERNAL: Leon Pietersie, Audit NZ

1 OPENING KARAKIA

Cr Steve Morris opened the meeting with a karakia.

2 APOLOGIES

APOLOGY

COMMITTEE RESOLUTION AR/25/2/1

Moved: Deputy Mayor Jen Scoular

Seconded: Cr Steve Morris

That the apology for absence received from Mayor Mahé Drysdale be accepted.

CARRIED

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

The Chairperson advised that item 9.2 would be taken before item 9.1 due to presenters being in attendance for item 9.2.

7 CONFIRMATION OF MINUTES

7.1 Minutes of the Audit & Risk Committee meeting held on 19 February 2025

COMMITTEE RESOLUTION AR/25/2/2

Moved: Cr Steve Morris

Seconded: Deputy Mayor Jen Scoular

That the Minutes of the Audit & Risk Committee meeting held on 19 February 2025 be confirmed as a true and correct record.

CARRIED

8 DECLARATION OF CONFLICTS OF INTEREST

Nil

9 BUSINESS

Due to technical difficulties, the live stream began just after the start of this item.

9.2 Presentation of Audit New Zealand's 2025 Audit Plan

Staff Sheree Covell, Treasury and Financial Compliance Manager
Paul Davidson, Chief Financial Officer

External Leon Pietersie, Audit NZ

Actions

- That the correct definition of Council was used in staff reports.
- That staff provide Councillors with a report on the risk pool, specifically around financials and timing.
- That staff develop a revaluation policy and bring a report back to the Audit & Risk Committee to highlight any risk created as a result of any revaluations.

COMMITTEE RESOLUTION AR/25/2/3

Moved: Deputy Mayor Jen Scoular

Seconded: Ms Rohario Murray

That the Audit & Risk Committee:

- (a) Receives the report "Presentation of Audit New Zealand's 2025 Audit Plan".

CARRIED

TIMESTAMP: 19:55

9.1 Health, Safety and Wellbeing Quarterly Report: Q3 January to March 2025

Staff Tracy Benjamin, Health, Safety & Wellbeing Manager
Jan Pedersen, Head of People, Performance and Culture
Joanna Thomas, Manager: Libraries & Community Hubs

Actions

- That staff provide a more detailed breakdown of unplanned turnover, provide the dates for upcoming My Team Pulse surveys, and provide numbers instead of percentages in the results survey.

COMMITTEE RESOLUTION AR/25/2/4

Moved: Ms Rohario Murray

Seconded: Cr Steve Morris

That the Audit & Risk Committee:

- (a) Receives the report "Health, Safety and Wellbeing Quarterly Report: Q3 January to March 2025".

CARRIED

TIMESTAMP: 1:00:41

9.3 Status Update on Actions from Prior Audit and Risk Committee Meetings

Staff Caroline Irvin, Governance Advisor
Alastair McNeil, General Manager Corporate Services

- It was noted that the legal risk workshop had not yet taken place, and that this action in the schedule was not yet closed.

Actions

- That a report on critical risk be brought to a Council meeting in June 2025.
- That staff consider bringing a complimentary report on critical risk to Audit & Risk Committee meetings going forward.

COMMITTEE RESOLUTION AR/25/2/5

Moved: Cr Steve Morris

Seconded: Deputy Mayor Jen Scoular

That the Audit & Risk Committee:

- (a) Receives the report "Status Update on Actions from Prior Audit and Risk Committee Meetings", noting that the public excluded workshop had not yet taken place.
- (b) Notes that this is a recurring report, which will be provided to each subsequent meeting of this Committee.
- (c) Notes any requested improvements for future iterations of this report.

CARRIED

TIMESTAMP: 1:06:54

9.4 LGOIMA and Privacy Requests - Quarter 3 - 2024/25

Staff Sarah Pharo, Administrator Democracy Services
Kath Norris, Team Leader: Democracy Services

COMMITTEE RESOLUTION AR/25/2/6

Moved: Cr Steve Morris

Seconded: Ms Rohario Murray

That the Audit & Risk Committee:

- (a) Receives the report "LGOIMA and Privacy Requests - Quarter 3 - 2024/25".

CARRIED

TIMESTAMP: 1:08:23

9.5 Policy Review - Risk Management Policy

Staff Sharon Herbst, Policy Analyst
Chris Quest, Manager: Risk & Assurance
Alastair McNeil, General Manager Corporate Services

Action

- That staff hold a workshop for Councillors on how they should carry out risk management.

COMMITTEE RESOLUTION AR/25/2/7

Moved: Cr Steve Morris

Seconded: Deputy Mayor Jen Scoular

That the Audit & Risk Committee:

- (a) Receives the report "Policy Review - Risk Management Policy".
- (b) Defers the adoption of the revised policy to the Audit & Risk Committee meeting on 29 July 2025.

CARRIED

10 DISCUSSION OF LATE ITEMS

Nil

11 PUBLIC EXCLUDED SESSION**Resolution to exclude the public****COMMITTEE RESOLUTION AR/25/2/8**

Moved: Deputy Mayor Jen Scoular

Seconded: Ms Rohario Murray

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
11.1 - Public Excluded Minutes of the Audit & Risk Committee meeting held on 19 February 2025	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 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

11.2 - Status Update on Actions from Prior Audit and Risk Committee Meetings - Confidential	<p>s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons</p> <p>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</p> <p>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</p>	<p>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</p>
11.3 - Risk Register - Quarterly Update	<p>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</p>	<p>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</p>
11.4 - Digital/Cyber Risk Quarterly Report	<p>s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons</p> <p>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</p>	<p>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</p>
11.5 - Internal Audit & Assurance - Quarterly Update	<p>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</p>	<p>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</p>

CARRIED

12 CLOSING KARAKIA

Ms Rohario Murray closed the meeting with a karakia.

Resolutions transferred into the open section of the meeting after discussion**11.3 Risk Register - Quarterly Update**

Staff Chris Quest, Manager: Risk & Assurance
Chris Smith, Risk & Business continuity Advisor
Alastair McNeil, General Manager Corporate Services

COMMITTEE RESOLUTION AR/25/2/9

Moved: Deputy Mayor Jen Scoular

Seconded: Ms Rohario Murray

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

11.5 Internal Audit & Assurance - Quarterly Update

Staff Jon Hobbs, Audit & Assurance Lead
Alastair McNeil, Manager Corporate Services

COMMITTEE RESOLUTION AR/25/2/10

Moved: Deputy Mayor Jen Scoular

Seconded: Ms Rohario Murray

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

The meeting closed at 11.59am.

The minutes of this meeting were confirmed as a true and correct record at the Audit & Risk Committee meeting held on 29 July 2025.

.....
Cr Steve Morris
CHAIRPERSON

Unconfirmed