



RANGITIKEI
DISTRICT COUNCIL
Making this place home.

ORDER PAPER

AUDIT AND RISK COMMITTEE MEETING

Date: Thursday, 16 June 2022
Time: 9.00 am
Venue: Council Chamber
Rangitikei District Council
46 High Street
Marton

Chair: Mr Craig O'Connell
Deputy Chair: Cr Nigel Belsham
Membership: Cr Angus Gordon
Cr Dave Wilson
HWTM Andy Watson

For any enquiries regarding this agenda, please contact:

Ash Garstang, Governance Advisor, 0800 422 522 (ext. 848), or via email
ash.garstang@rangitikei.govt.nz

Contact:	0800 422 522 info@rangitikei.govt.nz www.rangitikei.govt.nz (06) 327 0099				
Locations:	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none; vertical-align: top;"> <u>Marton</u> Head Office 46 High Street, Marton </td> <td style="width: 50%; border: none; vertical-align: top;"> <u>Bulls</u> Bulls Information Centre- Te Matapihi 4 Criterion Street, Bulls </td> </tr> <tr> <td style="border: none; vertical-align: top;"> <u>Taihape</u> Taihape Information Centre - Taihape Town hall 90 Hautapu Street (SH1), Taihape </td> <td style="border: none;"></td> </tr> </table>	<u>Marton</u> Head Office 46 High Street, Marton	<u>Bulls</u> Bulls Information Centre- Te Matapihi 4 Criterion Street, Bulls	<u>Taihape</u> Taihape Information Centre - Taihape Town hall 90 Hautapu Street (SH1), Taihape	
<u>Marton</u> Head Office 46 High Street, Marton	<u>Bulls</u> Bulls Information Centre- Te Matapihi 4 Criterion Street, Bulls				
<u>Taihape</u> Taihape Information Centre - Taihape Town hall 90 Hautapu Street (SH1), Taihape					
Postal Address:	Private Bag 1102, Marton 4741				
Fax:	(06) 327 6970				

Notice is hereby given that an Audit and Risk Committee Meeting of the Rangitīkei District Council will be held in the Council Chamber, Rangitīkei District Council, 46 High Street, Marton on Thursday, 16 June 2022 at 9.00 am.

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AGENDA

1 Welcome / Prayer

2 Apologies

3 Public Forum

No public forum.

4 Conflict of Interest Declarations

Members are reminded of their obligation to declare any conflicts of interest they might have in respect of items on this agenda.

5 Confirmation of Order of Business

That, taking into account the explanation provided why the item is not on the meeting agenda and why the discussion of the item cannot be delayed until a subsequent meeting, [enter item number](#) be dealt with as a late item at this meeting.

6 Confirmation of Minutes

6.1 Confirmation of Minutes

Author: Ash Garstang, Governance Advisor

1. Reason for Report

- 1.1 The minutes from the Audit and Risk Committee Meeting held on 10 March 2022 are attached.

Attachments

1. **Audit and Risk Committee Meeting - 10 March 2022**

Recommendation

That the minutes of Audit and Risk Committee Meeting held on 10 March 2022 [**as amended/without amendment**] be taken as read and verified as an accurate and correct record of the meeting, and that the electronic signature of the Chair of this Committee be added to the official minutes document as a formal record.

MINUTES



UNCONFIRMED: AUDIT AND RISK COMMITTEE MEETING

Date: Thursday, 10 March 2022

Time: 9.00 am

Venue: Council Chamber
Rangitikei District Council
46 High Street
Marton

Present

Mr Craig O'Connell
Cr Nigel Belsham [*via Zoom*]
Cr Angus Gordon [*via Zoom*]
Cr Dave Wilson [*via Zoom*]
HWTM Andy Watson

In attendance

Mr Peter Beggs, Chief Executive
Mr Arno Benadie, Chief Operating Officer
Mrs Carol Gordon, Group Manager – Democracy and Planning
Mr Dave Tombs, Group Manager – Corporate Services
Ms Gaylene Prince, Group Manager – Community Services [*via Zoom*]
Mrs Sharon Grant, Group Manager – People and Culture
Mr Danny Le Mar, Manager Financial Services [*via Zoom*]
Cr Fi Dalgety, Governance Health and Safety Champion [*via Zoom*]
Mr Ash Garstang, Governance Advisor

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1 Welcome / Prayer

The meeting opened at 9.00 am. Mr O'Connell read the Council prayer.

2 Apologies

No apologies.

3 Public Forum

No public forum.

4 Conflict of Interest Declarations

No conflicts of interest were declared.

5 Confirmation of Order of Business

No changes to the Order of Business.

6 Confirmation of Minutes

Resolved minute number 22/ARK/001

That the minutes of the Audit and Risk Committee meeting held on 15 December 2021, without amendment, be taken as read and verified as an accurate and correct record of the meeting, and that the electronic signature of the Chair of this committee be added to the official minutes document as a formal record.

HWTM A Watson/Cr D Wilson. Carried

7 Follow-up Action Items from Previous Meetings

7.1 Follow-up Action Items from Audit and Risk Meetings

Taken as read.

Resolved minute number 22/ARK/002

That the report 'Follow-up Action Items from Audit and Risk Meetings', including the AMENDED attachment (tabled), be received.

Cr N Belsham/Cr D Wilson. Carried

8 Chair's Report

8.1 Chair's Report - March 2022

No report.

9 Reports for Decision

9.1 Rail Hub Project - Significant Risks and Mitigations (first draft)

Mr O'Connell explained that this list represents a draft of 'tier 1 risks' within the governance sphere (i.e., not just operational risks).

The Committee agreed that several governance risks can result in a loss of reputation, which in turn can impact Council's ability to function effectively.

In response to a query, Mr O'Connell advised that several risks are outside of Council's direct control. Nevertheless, these risks may be able to be mitigated to some extent and should remain on Council's radar.

Cr Gordon joined the meeting at 9.17 am.

The Committee and Council staff agreed that this document should be distributed to the Project Advisory Board for their input, and then returned to staff for analysis and presentation of a formal report to a future Committee meeting.

Mr Beggs suggested that the Committee may wish to apply the same level of risk analysis to other possible 'tier 1 projects' that Council has underway, noting that a definition of what constitutes a 'tier 1 project' will need to be established. Mr Benadie agreed with these actions, although he believed that all risks (those of both an operational and governance nature) should be captured within a single risk register for each project.

In response to a query, Mr Tombs advised that there are several risk policies or registers under development, including; a Risk Management Policy, a Risk Appetite and Tolerance Policy, Departmental Risk Registers and individual Project Risk Registers.

Resolved minute number 22/ARK/003

That the report 'Rail Hub Project - Significant Risks and Mitigations (first draft)' be received.

Cr N Belsham/Cr D Wilson. Carried

Resolved minute number 22/ARK/004

That the below actions are undertaken:

1. The 'Rail Hub Project – Significant Risks and Mitigations (first draft)' report is distributed to the Project Advisory Board, seeking their guidance in identifying 'tier 1 risks' within the project.
2. Staff to consider what other major projects should be considered within a 'tier 1 risk' group, and a definition to identify them.
3. Staff to consider the organisation-wide risk framework that is being used, taking into account the feedback from CouncilMARK when received.

HWTM A Watson/Cr N Belsham. Carried

10 Reports for Information

10.1 Protected Disclosures Update

In response to a query, Mrs Grant advised that the Protected Disclosures Policy is available on the Council website and is promoted to new staff during their orientation.

Resolved minute number 22/ARK/005

That the 'Protected Disclosures Update' be received.

HWTM A Watson/Mr C O'Connell. Carried

10.2 Health, Safety and Wellbeing

Mrs Grant advised that staff are trialling a 'Stop, Take 5' safety initiative within the Parks and Reserves team. Early feedback from staff within this team has been positive. Formal feedback and related documentation will be finalised after the completion of the trial.

Resolved minute number 22/ARK/006

That the Health, Safety and Wellbeing report together with attachments, be received.

Cr A Gordon/Cr D Wilson. Carried

10.3 Summary of Management Accounts

The Committee discussed at what stage completed projects and sub-projects should be rated for depreciation – whether it is upon the completion of each individual sub-project/component, or upon the completion of the overall project. The Committee noted that this question will have implications for the transfer of water assets to the new Three Waters Board (Entity B) in 2024, although it is not yet known how or if depreciation will be compensated for during the transfer.

Staff undertook to investigate this question of depreciation and to liaise with Audit NZ for their opinion.

Resolved minute number 22/ARK/007

That the report 'Summary of Management Accounts' be received.

Cr D Wilson/Cr N Belsham. Carried

10.4 Fraud Reporting

Taken as read.

Resolved minute number 22/ARK/008

That the report 'Fraud Reporting' be received.

HWTM A Watson/Mr C O'Connell. Carried

10.5 Insurance Update

Mr Tombs noted that insurance is increasing in cost at a higher rate than the consumers price index, although insurance costs for Council will reduce once water assets have been transferred in 2024.

Mr Tombs advised the Committee that he had been considering whether there could be savings made if Council was to increase its deductibles for its professional indemnity insurance. The Committee advised that they would be open to considering any solid business cases on changes to Council's insurances, but would leave this over to staff to progress any further if warranted. The Committee encouraged staff's continued scrutiny of costs in this area.

Resolved minute number 22/ARK/009

That the report 'Insurance Update' be received.

Cr N Belsham/Cr D Wilson. Carried

10.6 Internal Audit Programme

Mr Beggs suggested that the 'ethics' aspect of this programme should be extended to encompass the entire supply chain, rather than just the procurement process. He further noted that trading ethically could have a cost increase, depending on how much scrutiny was applied by Council. The Committee agreed, although they noted that this concept would be better considered at the shared services level (Manawatū-Whanganui Local Authority Shared Services) due to the member councils all providing similar products.

Resolved minute number 22/ARK/010

That the report 'Internal Audit Programme' be received.

Cr D Wilson/Cr N Belsham. Carried

ITEM 6.1
ATTACHMENT 1

10.7 Treasury Reporting

In response to a query, Mr Tombs advised that Council's borrowing covenants are based on the Local Government Funding Agency's covenants. These are likely to be significantly re-scoped after the transfer of water assets in 2024.

Resolved minute number 22/ARK/011

That the report 'Treasury Reporting' be received.

Cr N Belsham/Cr D Wilson. Carried

10.8 Three Waters Reform - Financial Summary

The Mayor noted that it was still unclear how rural water schemes would function after the transfer of Council water assets in 2024.

The Committee discussed the future of Council's financial position after the transfer of water assets. It was noted that there was a lack of certainty about what the new water entity would compensate Council for, and therefore it was difficult to firmly lay out Council's future financial position. There will be a significant loss of income due to the loss of the water assets (which will affect Council's ability to borrow), but it was unclear how much money would be refunded to Council by the new entity (e.g., whether compensation would be provided to Council for depreciation that has already been rated for).

Resolved minute number 22/ARK/012

That the report 'Three Waters Reform – Financial Summary' be received.

Cr A Gordon/Cr D Wilson. Carried

10.9 Review of Treasury and Finance Policies/Strategies

Mr Tombs will investigate whether any alterations to our decisions to depreciate assets can be changed during the LTP period.

Resolved minute number 22/ARK/013

That the report 'Review of Treasury and Finance Policies/Strategies' be received.

Cr N Belsham/HWTM A Watson. Carried

10.10 Strategic Risk Review

In response to a query, Mr Tombs clarified that financial management reporting will continue to be presented to Committees. He further noted that this report is highlighting that the executive leadership team have primary responsibility for the day-to-day management of Council's finances.

Resolved minute number 22/ARK/014

That the report 'Strategic Risk Review' be received.

Cr D Wilson/Cr A Gordon. Carried

10.11 Sensitive Expenditure December 2021 Summary

In response to a query, Mr Le Mar confirmed that the costs associated with attendance at Local Government NZ conferences are captured within this report.

In response to a query, Mr Beggs advised that there have not been any significant operational costs due to staff working from home during the COVID-19 pandemic.

Resolved minute number 22/ARK/015

That the report 'Sensitive Expenditure December 2021 Summary' be received.

Cr N Belsham/Cr D Wilson. Carried

10.12 Accounting Policy Review

Taken as read.

Resolved minute number 22/ARK/016

That the report 'Accounting Policy Review' be received.

Cr A Gordon/Cr N Belsham. Carried

The meeting was adjourned at 11.00 am and re-convened at 11.11 am.

10.13 Audit NZ Management Letter Update

Mr Beggs advised that staff had a good working relationship with Mr Chris Webby and Audit NZ. Mr O'Connell thanked Mr Beggs for his comments and noted that Mr Webby will attend the next Audit and Risk Committee meeting.

Mr Beggs advised the Committee that the executive leadership team are being inundated with an excess of information, and this was making it difficult to make decisions with as much scrutiny and rigour as he would like. While he would continue to remain as diligent as possible, the overabundance of information brought with it an inherent risk that an issue of significance could be overlooked. Mr O'Connell acknowledged the Chief Executive's comments, and advised that he will contemplate this issue and communicate with other councils to gauge how they are managing. Mr

Beggs advised that he is requesting extra resources through the development of the 2022/23 Annual Plan process and that these would help to mitigate the risk.

Mr Tombs advised that Audit NZ have made four recommendations and that the executive leadership team have agreed to accept and act on all of them.

The Mayor noted that Council's sealing of the district's roading network has reduced, largely due to a reduction in funding from Waka Kotahi. Mr Benadie advised that he had talked to Audit NZ recently and they raised a potential red flag with the increase of construction costs; Audit NZ believed that construction costs will inevitably return to more normal levels, and there was a risk of completing a re-valuation with current construction costs being so high.

Resolved minute number 22/ARK/017

That the report 'Audit NZ Management Letter Update' be received.

HWTM A Watson/Cr N Belsham. Carried

10.14 Audit and Risk Committee Work Programme

Taken as read.

Resolved minute number 22/ARK/018

That the report 'Audit and Risk Committee Work Programme' be received.

Cr D Wilson/Cr A Gordon. Carried

11 Public Excluded

The meeting went into public excluded session 11.33 am.

Resolution to Exclude the Public

Resolved minute number 22/ARK/019

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

1. Cybersecurity

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 - Cybersecurity	s7(2)(j) – improper gain or improper advantage	s48(1)(a)(i)

This resolution is made in reliance on Section 48(1) of the Local Government Official Information and Meetings Act 1987 and the particular interests protected by Section 6 or Section 7 of the Act which would be prejudiced by the holding or the whole or the relevant part of the proceedings of the meeting in public as specified above.

HWTM A Watson/Mr C O'Connell. Carried

12 Open Meeting

The meeting went into open session 11.47 am.

Resolved minute number 22/ARK/021

That the public excluded meeting move into an open meeting, and the below recommendation be confirmed in the open meeting:

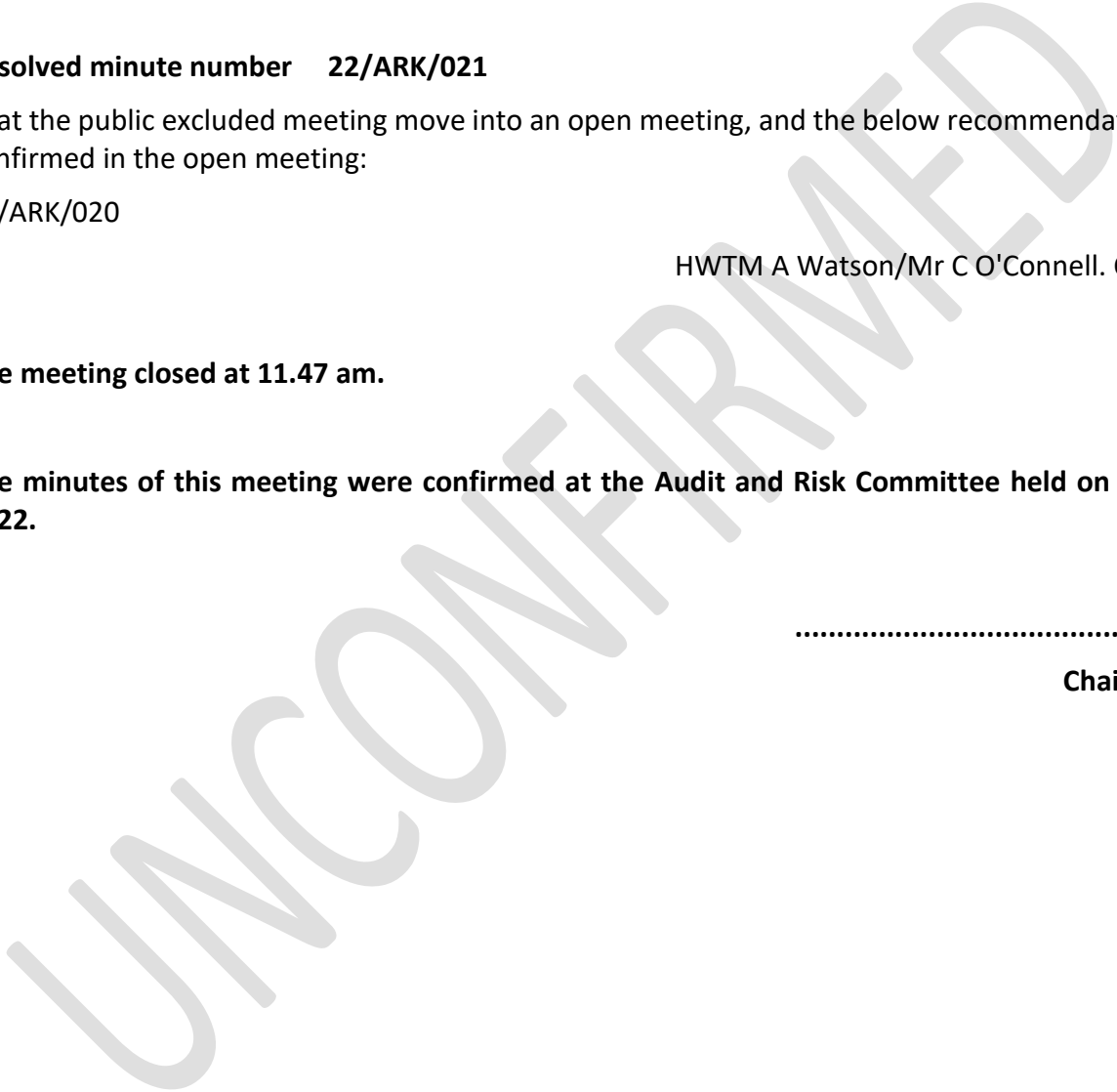
22/ARK/020

HWTM A Watson/Mr C O'Connell. Carried

The meeting closed at 11.47 am.

The minutes of this meeting were confirmed at the Audit and Risk Committee held on 16 June 2022.

.....
Chairperson



7 Follow-up Action Items from Previous Meetings

7.1 Follow-up Action Items from Audit and Risk Meetings

Author: Ash Garstang, Governance Advisor

1. Reason for Report

- 1.1 On the list attached are items raised at previous Audit and Risk meetings. Items indicate who is responsible for each follow up, and a brief status comment.

2. Decision Making Process

- 2.1 Staff have assessed the requirements of the Local Government Act 2002 in relation to this item and have concluded that, as this report is for information only, the decision-making provisions do not apply.

Attachments:

1. [Follow-up Actions Register](#) ↓

Recommendation

That the report 'Follow-up Action Items from Audit and Risk Meetings' be received.

Current Follow-up Actions

Item	From Meeting Date	Details	Person Assigned	Status Comments	Status
1	10-Mar-22	As per Cr Belsham's query: Mr Tombs will investigate whether any alterations to our Revenue and Finance Policy (eg to change how we depreciate assets) can be changed between LTP's.	Dave Tombs	Changes to the Revenue and Finance Policy are typically raised as part of the Annual Plan process	Closed
2	10-Mar-22	Regarding the depreciation of water asset projects currently in construction - staff to investigate whether depreciation should begin in the financial year following the completion of sub-projects and/or components, or only upon the completion of the overall project (example: Marton to Bulls Wastewater Centralisation Project). Staff to test their decision/finding with Audit NZ for a consensus from them.	Dave Tombs	AuditNZ have confirmed that Depreciation of an asset begins when it is available for use, i.e., when it is in the location and condition necessary for it to be capable of operating in the manner intended by management (PBE IPSAS 17 cl. 71). There are two possible views officers could take. One view is that if the project to lay all of the pipes received a certificate of practical completion (or equivalent) then they are available for use and should be capitalised. Another view is that the pipes are not in the condition necessary for them to be capable of operating until the pump is also installed and operational, so we would wait for that to occur before capitalising. If both of these situations (practical completion of the pipes, and pump install and operation) fall after balance date then on the face of it classifying as WIP at 30 June would be appropriate.	Closed (subject to queries from Committee members)
3	10-Mar-22	As per resolution 22/ARK/004 : Staff to consider the organisation-wide risk framework that is being used, taking into account the feedback from CouncilMARK (when received).	Dave Tombs	Development of the Risk Framework stalled during the April to June quarter due mainly to Annual Plan obligations, covid related disruptions and staff vacancies.	In progress

ITEM 7.1 ATTACHMENT 1

4	10-Mar-22	As per resolution 22/ARK/004 : Staff to consider what other major projects should be considered within a 'tier 1 risk' group, and a definition to identify them.	Dave Tombs	Development of the Risk Framework stalled during the April to June quarter due mainly to Annual Plan obligations, covid related disruptions and staff vacancies.	In progress
5	10-Mar-22	As per resolution 22/ARK/004 : The report 'Rail Hub Project - Significant Risks and Mitigations (first draft)' contained in the 10 Mar 22 Order Paper is to be distributed to the Rail Hub Project Advisory Board, in order to seek their guidance in identifying 'tier 1 risks' associated with the project. Following the receipt of the Project Advisory Board's guidance, staff are to analyse these responses and present a formal report back to the Committee.	Arno Benadie	Any update will be provided verbally at the June meeting.	Open
6	10-Mar-22	Mr O'Connell advised that Audit NZ considers Hastings District Council (HDC) as a benchmark for their risk management. He will forward some resources from HDC to Mr Tombs.	Craig O'Connell	Sent to Mr Tombs 15 March.	Closed
7	15-Dec-21	Regarding the attachment (Strategic Risks for RDC) for the Strategic Risk Review: Staff to update section 4 to change the wording "a lack of capacity".	Dave Tombs	Strategic Risk register updated accordingly.	Closed
8	15-Dec-21	Regarding the Procurement Policy: Staff to update the third bullet point under section 11 (Emergency Expenditure), to include "... and the environment" to the end.	Jess McIlroy	The draft procurement policy has been updated	Closed

8 Chair's Report

8.1 Chair's Report - June 2022

Author: Craig O'Connell, Chair

1. Reason for Report

- 1.1 Mr O'Connell has provided notes from two webinars from the Office of the Auditor General.

Attachments:

1. **OAG webinar notes - Internal Audit** [↓](#)
2. **OAG webinar notes - Bullying** [↓](#)

Recommendation

That the Chair's Report – June 2022, including the two attachments (webinar notes) to this report, be received.

OAG Webinars for Audit and Risk Committees

Mark Maloney, Head of Internal Audit Auckland City Council (soon to become Head of Local Government for Audit NZ)

Core questions re Internal Audit:

1. What do we expect from an Internal Audit?
 - a. Difference between internal Audit (IA) and external Audit (EA)? Substantial difference – EA is all about obtaining sufficient evidence to express an audit opinion (in the most efficient and effective manner) whereas IA is a systematic and comprehensive assessment of the design and effectiveness of internal controls and whether or not those controls have operated effectively (at a much lower level of granularity)
 - b. Beware of relying on the EA opinion to tell you that all is working well internally.
 - c. Relationship has moved hugely in the last 20 years. Previously it was expected that IA and EA worked closely together, and the IA role was about reducing the effort and cost of the EA. Today, it is more about understanding the respective roles and the IA programme. The EA may well use an element of the IA work programme to help them form their own view – they will need to interrogate the IA activity and retest a good portion of that work.
 - d. Purpose of IA – everything we do has to instil trust and confidence, providing confidence to our decision makers, senior management, and elected members, that the right risks are being identified, the design of the mitigation and internal controls is appropriate, and assurance that those internal controls are operating effectively.
 - e. For IA to be working well it must be:
 - i. independent and/or seen to be captured by management
 - ii. credible
 - iii. ensuring that you are keeping up with technology
 - iv. relationship building
 - v. understanding maturity of understanding/attitude to risk – moving to advisory and strategic
2. Even if we are clear about the role, do we have the right skill set in our IA team?
 - a. Capability underpins credibility
 - b. At Auckland CC have taken the approach to resource the generalist capability in house, and buy in specialist resource as and when needed. Scale plays a big part – for ACCs smaller CCOs all IA expertise is bought in.
 - c. Relationship between Council, A&R Committee, and Auditor (at ACC) – clarity of expectations - especially A&R Committee – it is very different to the other Committees which are political in nature. Originally it had 20 members and needed to reduce numbers but maintain relationship with elected members. 7 years ago it did not have a ToR or work programme. Gave IA a charter and it is approved annually by A&R.
 - d. IAs primary reporting line is to Chair of A&R

3. Questions from the audience
 - a. Key aspects of role design that are importance to IA's independence?
 - i. Set up internal and external peer reviews
 - ii. Carefully consider how each initiative is resourced even to the point of considering different personal/thinking styles
 - b. How do you ensure the recommendations and actions in IA reports are implemented?
 - i. IA reports to A&R every 6 months including a status update of recommendations and actions from previous reports. Ensure actions are owned by the business and not IA (had particular issues in the Grants space and in getting traction making changes in consenting)

OAG Webinars for Audit and Risk Committees

Bullying, harassment and toxic workplace culture - The practical formula for prevention and response. What should A&R Chairs be looking for?

Presenters: Debbie Francis, ex PWC (has conducted many reviews including the recent reviews in the Police Force and Parliament) and Sandi Beatie, QSO, ex Dep State Services Commissioner

Comments:

Recipe for the creation and management of a good culture is dependent on a system/number of things – and this needs to be of interest to leadership, Board, and A & R

Key items (the formula to look for and test)

- Leadership at the top
 - Strong, respectful relationship between Chair and CEO sets the tone.
 - A & R need to be clear about what information they want/need – not just summarized reports
 - Leaders need a deep understanding of culture and model behaviours (not just describe)
 - Prioritise culture and values issues
 - Reward good behaviour and act quickly and decisively on bad behaviour
 - Ensure embedded systems to support the above
- Values, and behaviours
 - Do you hear the values brought to life by middle managers?
 - Does the committee measure itself against the same values?
- Culture and the Employment Lifecycle
 - Requires open and regular conversations about culture
 - Constantly revisit ethical and behavioural norms – they are changing rapidly
 - It should be the norm to have open conversations about changing social norms and issues
 - Is there a holistic/joined-up dashboard for all of the indicators? (turnover, sick leave, absenteeism, safety and wellbeing, etc)
 - Is there regular reporting on misconduct and resolutions/outcomes?
- Safe channels and support
 - When something bad happens it is important that leaders know where to turn to for help and support
 - Ensure your bullying, harassment and sexual harassment policies are accessible and transparent (including what training is provided to help staff recognise inappropriate conduct)
 - Staff should be clear on what they should report and how it will be handled (including protecting the person making the report)
 - For A & R – are policies reviewed regularly? Is there a well known and effective 'speak up' programme or similar? Is there regular reporting on trends? Has the effectiveness of the policies been tested?
- Sound complaints and investigation processes
 - Ensure the different levels of approach are understood (right through to a formal, independent investigation).

- For A & R – how do you get to know about serious complaints? Are they being dealt with in a timely and appropriate manner? Red flags include high employment legal costs and frequent payouts.
- Final thoughts
 - Improvements take time and there are often setbacks
 - This is not set and forget – far from it
 - System will require regular governance and management input/updates

9 Reports for Information

9.1 Health, Safety and Wellbeing

Author: Sharon Grant, Group Manager - People & Culture

Authoriser: Peter Beggs, Chief Executive

1. Reason for Report

- 1.1 This report provides an update on health, safety and wellbeing matters. The report includes the Health, Safety and Wellbeing Dashboards for March, April and May 2022; an update on progress with the Health, Safety and Wellbeing Due Diligence Plan; and highlights from the Health, Safety and Wellbeing Work Programme.

2. Context

- 2.1 Elected Representatives are considered Officers under the Health and Safety at Work Act 2015 (Act). This means that they have an obligation to exercise due diligence in relation to health and safety matters. Due diligence is defined in section 44(4) of the Act as taking reasonable steps to:
 - 2.1.1 Acquire and update knowledge of health and safety matters; and
 - 2.1.2 Gain an understanding of the operations carried out by the organisation, and the hazards and risks generally associated with those operations; and
 - 2.1.3 Ensure the person conducting business or undertaking (PCBU) has appropriate resources and processes to eliminate or minimise those risks; and
 - 2.1.4 Ensure the PCBU has appropriate processes for receiving and considering information about incidents, hazards and risks, and for responding to that information in a timely way; and
 - 2.1.5 Ensure there are processes for complying with any duty, and that these are implemented; and
 - 2.1.6 Verify that these resources and processes are in place and being used.
- 2.2 Council's Health, Safety and Wellbeing Dashboards (Dashboards) provide health and safety event data and year-to-date trends. The Dashboards support Elected Members to exercise their due diligence obligations by providing up-to-date information on incidents, hazards and risks, together with current activities and wellbeing initiatives.
- 2.3 Council is committed to continuous improvement across all aspects of workplace health, safety and wellbeing. Continuous improvement is achieved through actions identified in the Health, Safety and Wellbeing Due Diligence Plan and the Health, Safety and Wellbeing Work Programme.

3. Discussion

3.1 Health, Safety and Wellbeing Dashboards

- 3.1.1 The Dashboards for March, April and May 2022 are attached to this report.
- 3.1.2 The Dashboard for the period ending 31 March 2022 includes one near miss (abusive behaviour category).

- 3.1.3 The Dashboard for the period ending 30 April 2022 includes one event (abusive behaviour category) and two near misses (object fall and motor vehicle categories).
- 3.1.4 The Dashboard for the period ending 31 May 2022 includes five events and two near misses. The categories for the five events in May are slip-trip-fall, bruising (crush), and three abusive behaviour events. The categories for the two near misses in May are object fall and small appliances.
- 3.1.5 The three most commonly occurring event categories year-to-date are abusive behaviour, motor vehicle and slip-trip-fall.
- 3.1.6 An increase reported events between March 2022 and May 2022 has been noted. This is likely to be the result of more staff being back in the workplace together with increased promotion of the need to report events and near misses.
- 3.1.7 There were no WorkSafe notifiable accidents or incidents for the reporting period.
- 3.1.8 All reported incidents and near misses have been appropriately investigated and addressed.

3.2 Health, Safety and Wellbeing Due Diligence Plan

- 3.2.1 The Audit and Risk Committee endorsed the Health, Safety and Wellbeing Due Diligence Plan (Due Diligence Plan) at its September 2021 meeting. The Due Diligence Plan is attached to this report for reference.
- 3.2.2 The Due Diligence Plan outlines activities that will be undertaken to enhance knowledge and understanding of health and safety matters. An update of Due Diligence Plan activities is provided below.
- 3.2.3 Work as Done Sessions:

Work as Done Sessions provide practical demonstrations of Health, Safety and Wellbeing in action. Where possible the sessions take place on-site so that participants may observe and experience work methods first-hand (work as it is actually done, rather than as it is imagined to be done).

The next Work as Done Session is scheduled for Thursday 14 July 2022. The session will provide practical demonstrations of safety management within the Parks and Reserves and Animal Control activities, together with a discussion on lone worker safety.

A further Work as Done Session focusing on front-of-house safety measures is scheduled for Thursday 18 August 2022.

Further information on the above sessions will be provided in due course.

3.3 Health, Safety and Wellbeing Work Programme Highlights

- 3.3.1 Health, safety and wellbeing initiatives currently underway include:

- Health, Safety and Wellbeing Representative Elections
- Review of Health and Safety Risk Registers (by location)
- Driver safety training (simulator exercise) for RDC staff

- 3.3.2 Health, safety and wellbeing initiatives coming soon:

- Development of on-line health and safety event reporting tool

ITEM 9.1

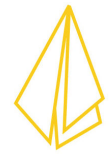
- Review of staff wellbeing programme
- Leadership training on supporting positive mental wellbeing through good work design

Attachments

1. **Health, Safety and Wellbeing Dashboard - March 2022** [↓](#)
2. **Health, Safety and Wellbeing Dashboard - April 2022** [↓](#)
3. **Health, Safety and Wellbeing Dashboard - May 2022** [↓](#)
4. **Health, Safety and Wellbeing Due Diligence Plan** [↓](#)

Recommendation

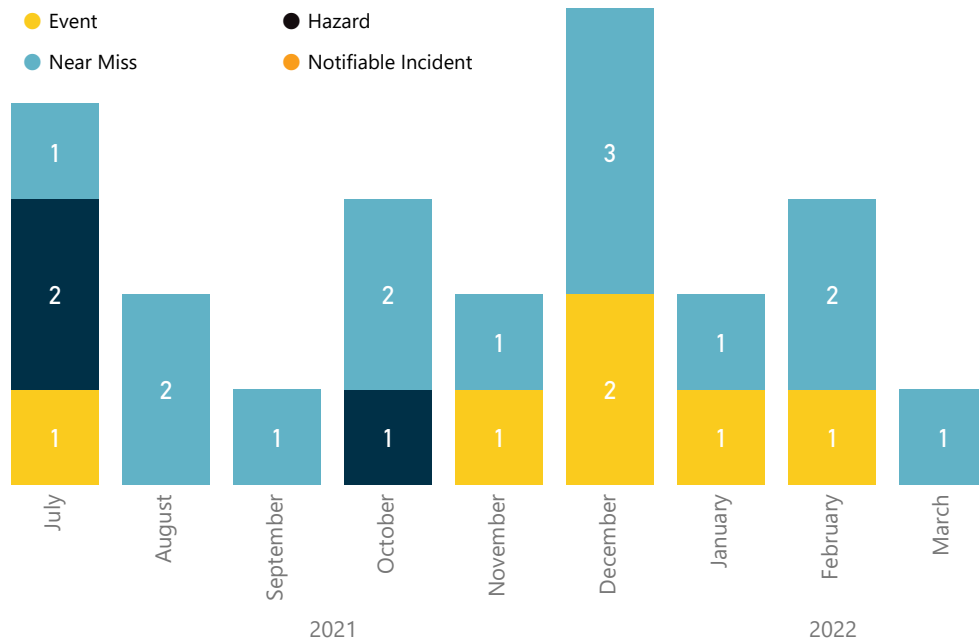
That the Health, Safety and Wellbeing Report together with attachments, be received.



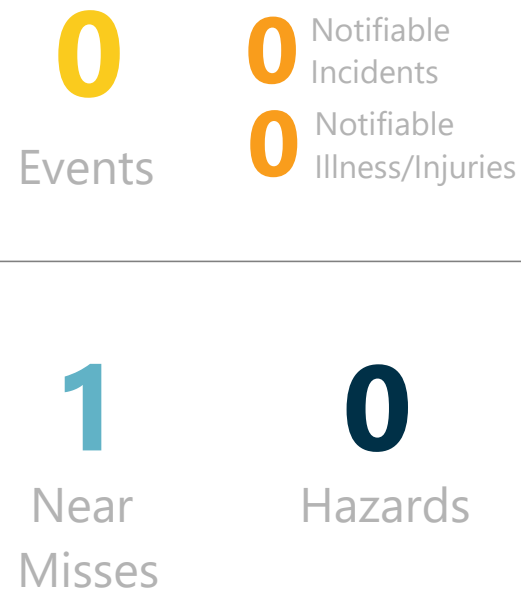
Rangitikei District Council Health & Safety

Events, Hazards and Near Misses

01 July 2021 to date



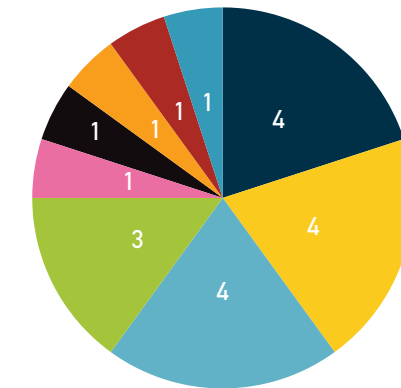
This month
March 2022



Event/Near Miss Category

01 July 2021 to date

- Abusive Behaviour
- Motor Vehicle
- Slip, Trip or Fall
- Plant/Machinery
- Cut
- Object fall
- Object Strike
- Security
- Service Strike



Wellbeing News

Unite against Covid-19!

Booster vaccines are available now!

Having your booster provides the best possible protection from the harmful effects of Omicron and as boosters are part of our Covid-19 Vaccination Policy, please remember to forward a record of your booster to Christin or Sharon. We strongly encourage you to have a plan in place and a wellness kit (which includes any medications, pain relief e.g. Ibuprofen, nasal spray, throat lozenges, cough medicine, vapour rub, face masks, hand sanitiser, gloves and cleaning products) prepared in case you need to isolate. We also strongly encourage you to continue to work from home, where possible, to ensure that we limit the spread of Covid within the organisation as much as possible.

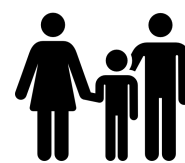
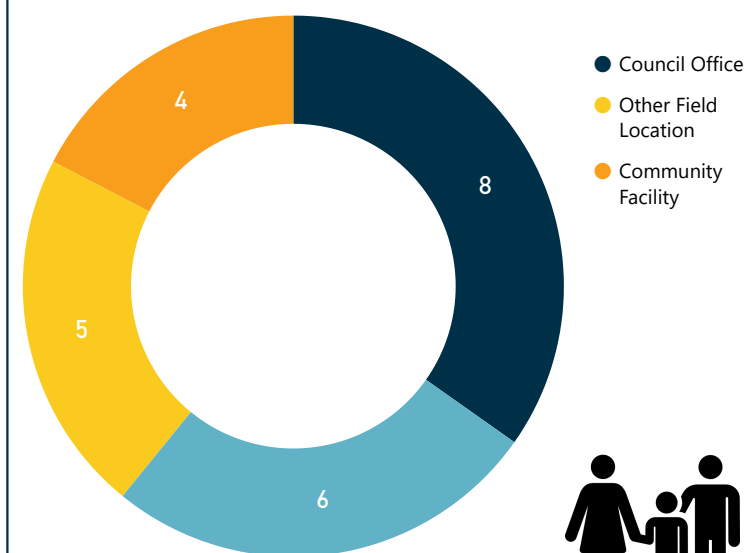
Please remember to stay home if you are unwell.

Looking after your physical and mental wellbeing is important!

Managing your mental health and psychosocial well-being during this time is as important as managing your physical health. Please ensure you take regular breaks while working at home, eat sufficient and healthy food, engage in physical activity, stay in contact with family and friends and also keep in touch with your fellow team members/work mates to check that they are also okay. Remember you can talk to your manager, or a member of the people and culture team if you have any welfare concerns. Vitae is also available. Vitae is a free, confidential counselling service that is available to all staff and your family/whānau. Their experienced counsellors are available to provide help with personal and family concerns and/or work related issues

Location

Events, Hazards and Near Misses



Driver Ratings

	Jan	Feb	Mar
★★★★★	8	10	9
★★★★	14	10	11
★★★	12	9	9
★★	3	6	7
★	0	0	0

Coming Up

Stars of Council - Nga whetu o te Kaunihera

A reminder that the Stars of Council - Nga whetu o te Kaunihera Awards, which includes the Tupuarangi Award for Safety and Wellbeing, are being held on Thursday 23 June from 5pm to 7.30pm.

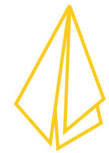
Flu Vaccinations and Buccaline Tablets

It is coming up to 'Flu season again. Marcelle is in the process of arranging for Stewart St Surgery to provide the Flu vaccinations for those staff who wish to receive the vaccination. If you reside outside of Marton and are wanting the flu vaccination you can also obtain the vaccination from your GP and Council will reimburse you the cost for this. Marcelle is also arranging with the local Pharmacies for the Buccaline tablets to be available to staff who would like to use these. You will need to present your staff ID and quote the following purchase order number:

- Marton Pharmacy - 139455
- Taihape Pharmacy - 133840
- Bulls Pharmacy - 133843

Please note that as long as you are well, do not have a runny nose or cough or feeling unwell, you can take the Buccaline tablets and/or have the Flu injection. Any questions please contact Marcelle.

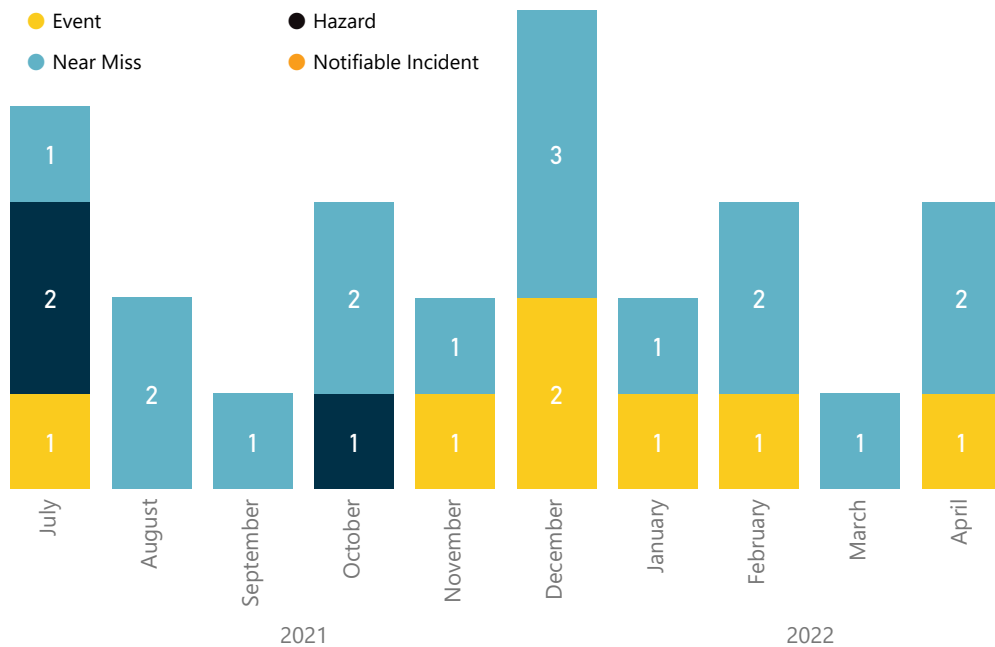




Rangitikei District Council Health & Safety

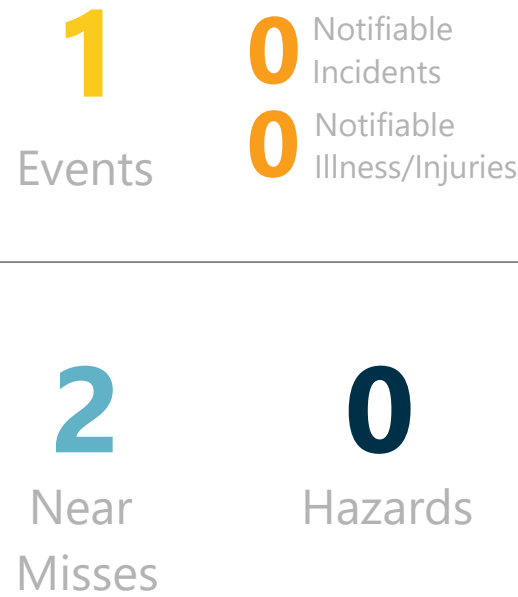
Events, Hazards and Near Misses

01 July 2021 to date



This month

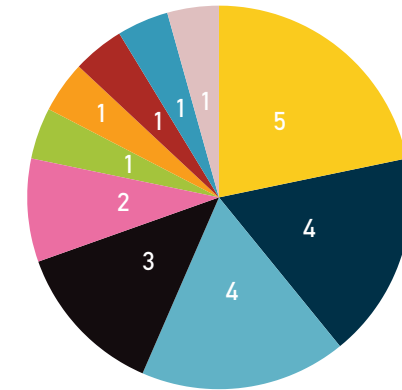
April 2022



Event/Near Miss Category

01 July 2021 to date

- Motor Vehicle
- Abusive Behaviour
- Slip, Trip or Fall
- Plant/Machinery
- Object fall
- Cut
- Object Strike
- Security
- Service Strike
- Vandalism



Wellbeing News

Welcome back everyone!

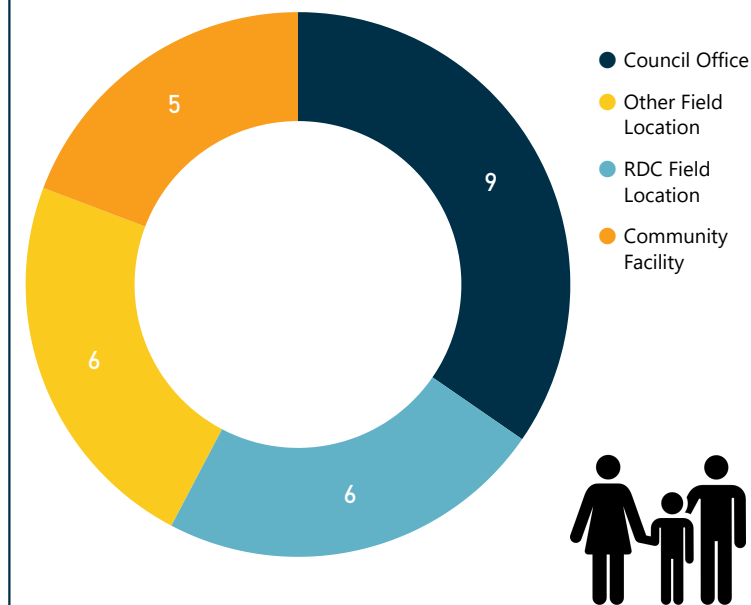
It's great to see many of our team members back in the workplace. We'd like to acknowledge everyone's efforts during the Red Traffic Light Setting and thank you for the support you have provided to each other. We hope you enjoyed your 'welcome back packs'. If you haven't received yours yet, please contact Sharon or Marcelle in the People and Culture Team to arrange delivery.

While there are less restrictions in the Orange Setting, the wellbeing of our people remains our priority, and most of our Covid-19 related safety measures will continue. Importantly, please stay home if you are sick. If you are a confirmed case, or a household contact please isolate according to Ministry of Health requirements. If you are a close contact or think you may have been exposed to Covid-19, please work from home if possible or undertake a Rapid Antigen Test (RAT) before coming in. RATs remain available to all staff who need them and we encourage you to use them if you are concerned.

If you have any questions, concerns or feedback in relation to our Covid-19 response, or return to work plans, please chat to Sharon or Marcelle.

Location

Events, Hazards and Near Misses



Driver Ratings

	Feb	Mar	Apr
★★★★★	10	9	9
★★★★	10	11	8
★★★	9	9	10
★★	6	7	7
★	0	0	0

Coming Up

Flu Vaccinations and Buccaline Tablets

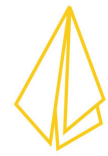
Flu vaccinations will be provided on-site in Marton on 4 May. Please contact Marcelle to arrange an appointment. If you can't make it on 4th May, you can arrange an alternative time with Stewart Street Surgery, please let them know you are an RDC employee so that they can invoice us. If you live outside of Marton, or if you would prefer to arrange the Flu vaccination through your own provider, please retain your receipt and use our expenses claim process to seek reimbursement.

Buccaline tablets are also available to staff. Please present your staff ID and quote the following purchase order number relevant to the pharmacy that you are visiting:
 Marton Pharmacy - 139455
 Taihape Pharmacy - 133840
 Bulls Pharmacy - 133843
 If you have any questions please contact Marcelle.

Health & Safety Committee Meeting

The next Health & Safety Committee Meeting is due to be held on Tuesday 17 May at 10am in Chambers.



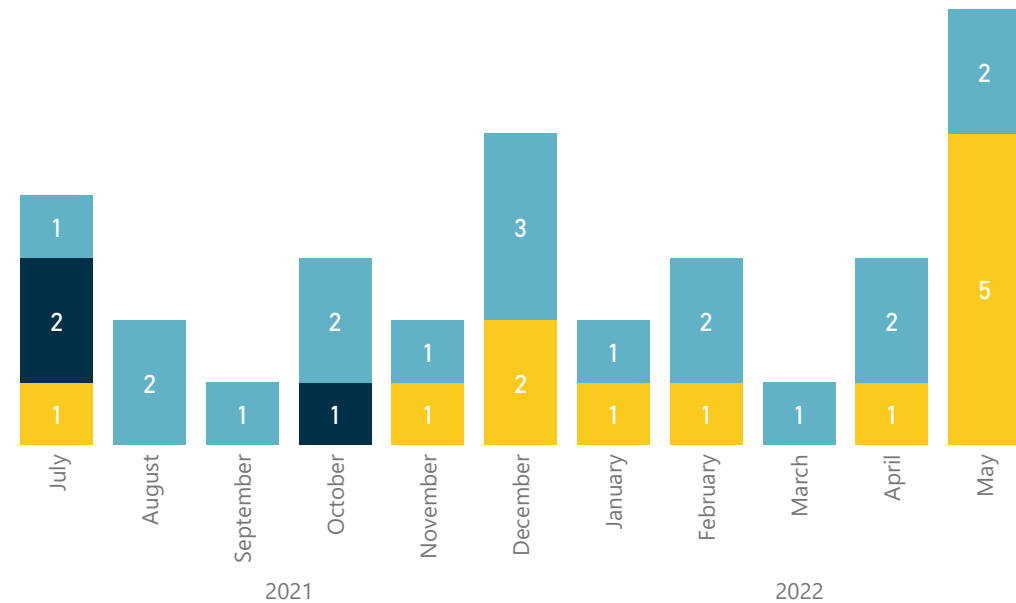


Rangitikei District Council Health & Safety

Events, Hazards and Near Misses

01 July 2021 to date

● Event ● Hazard ● Near Miss



Last month

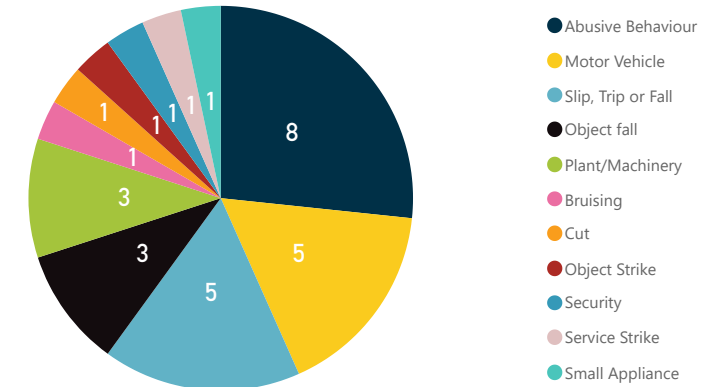
May 2022

5 Events
0 Notifiable Incidents
0 Notifiable Illness/Injuries

2 Near Misses
0 Hazards

Event/Near Miss Category

01 July 2021 to date



Wellbeing News

Flu Vaccinations and Buccaline Tablets

If you missed the on-site flu vaccinations and wish to receive a flu vaccination they are still available through Stewart St Surgery. You need to contact Stewart St Surgery to make an appointment and let them know you are an RDC employee. If you would prefer to arrange the Flu vaccination through your own provider, please retain your receipt and use our expenses claim process to seek reimbursement.

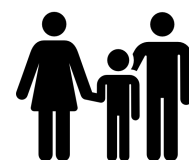
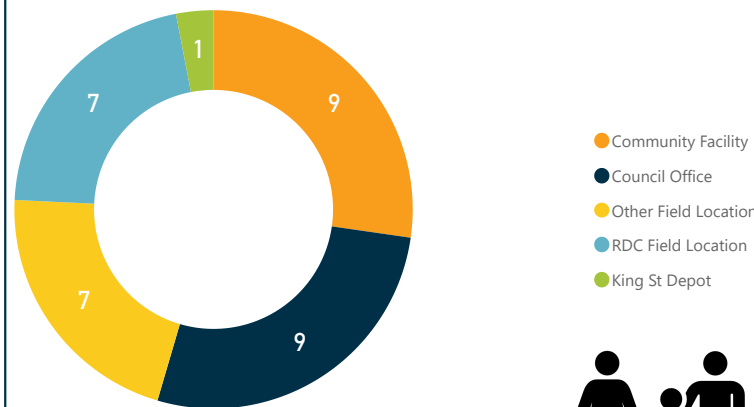
Buccaline tablets are also still available to staff. Please present your staff ID and quote the following purchase order number relevant to the pharmacy that you are visiting:

- Marton Pharmacy - 139455
- Taihape Pharmacy - 133840
- Bulls Pharmacy - 133843

If you have any questions please contact Marcelle or Sharon.

Location

Events, Hazards and Near Misses



Driver Ratings

	Mar	Apr	May
★★★★★	9	9	10
★★★★	11	8	9
★★★	9	10	9
★★	7	7	9
★	0	0	0

Coming Up

Safer Driver Programme

We want all our staff to be safe drivers, both at work and outside work. As part of our safer driver aspirations we are trialing the use of a Driver Awareness Simulator where participants will learn advanced driving techniques on NZ roads using a simulator vehicle. If you are interested in learning more about the simulator exercise, please chat to Marcelle or Sharon.

Health, Safety and Wellbeing Representative Elections

Elections for our Health, Safety and Wellbeing (HSR) Representative Elections are underway. Our HSR Representatives play an important and valuable role in shaping our safety culture and we want to hear from anyone who is interested in getting involved. Full training will be provided to all new HSR Reps, and you will be warmly welcomed onto our awesome HSW Committee. Look out for nomination and election information in your inbox.

Health, Safety and Wellbeing Due Diligence Plan

This Due Diligence Plan is aligned to the Institute of Directors Health and Safety Guide: Good Governance for Directors (March 2016) and aims to enhance due diligence in health, safety and wellbeing (HS&W) leadership at Rangitikei District Council (RDC).

A positive and robust HS&W culture begins at the Council table and spreads throughout the organisation. The Health and Safety at Work Act places a duty on elected members – as Officers – to exercise due diligence to ensure that RDC complies with its health and safety duties and obligations.

Due diligence requires Officers to take reasonable steps to understand RDC’s operations and HS&W risks, and to ensure that they are managed so that everyone is safe. Due diligence is defined in the Health and Safety at Work Act as taking reasonable steps to:

- Acquire and update knowledge of health and safety matters
- Gain an understanding of the operations carried out by the organisation and the hazards and risks generally associated with those operations
- Ensure the organisation has, and uses, appropriate resources and processes to eliminate or minimise those risks
- Ensure the organisation has appropriate processes for receiving and considering information about incidents, hazards and risks, and for responding to that information in a timely way
- Ensure there are processes for complying with any duty, and that these are implemented
- Verify that these resources and processes are in place and being used.

This due diligence plan outlines the activities that will be undertaken to enhance elected member knowledge and understanding of HS&W matters. The plan is aligned to the elements of policy and planning, delivery, monitoring and review.

A key part of this plan is the ‘Work as Done’ sessions. The intent of these sessions is for the key staff responsible for each area to demonstrate the nature of their operations, the hazards and risks associated with those operations, and their HS&W approach and processes to eliminate or minimise those risks. Where appropriate, a site visit will be scheduled as part of this process.

Scheduled activities		Due diligence element				When
What	Who	Policy & planning	Delivery	Monitoring	Review	
SafePlus Assessment	Whole organisation				*	March 2021 <i>Complete</i>
Work as Done Session: Landfill remediation at Putorino Road / Mangaweka Bridge Replacement	Elected Members Chief Executive, ELT, Officers.		*	*		May 2021 <i>Complete</i>
SafePlus Assessment report to Audit and Risk	Audit and Risk Committee Chief Executive, GM People and Culture				*	Sept 2021 <i>Complete</i>
Endorse HS&W in the Workplace Policy	Audit and Risk Committee	*				Sept 2021 <i>Complete</i>
Endorse HS&W Due Diligence Plan	Audit and Risk Committee	*				Sept 2021 <i>Complete</i>
Appoint Governance HS&W Champion	Council	*				Sept 2021 <i>Complete</i>
Institute of Directors Advanced H&S Governance Training (on-line)	Governance H&S Champion Group Manager People and Culture		*			Oct 2021 <i>Complete</i>
Develop HS&W Governance Charter	H&S Champion GM People and Culture	*				Oct/Nov 21 <i>Complete</i>
Review HS&W strategy and reporting	H&S Champion GM People and Culture	*				Oct/Nov 21 <i>Complete</i>
Endorse HS&W Governance Charter, strategy and reporting	Audit and Risk Committee	*				Dec 2021 <i>Complete</i>
Work as Done Session: Parks and Reserves (includes site visit)	Elected Members Chief Executive, ELT, Officers.		*	*		14 July 2022
Work as Done Session: Lone workers	Elected Members Chief Executive, ELT, Officers.		*	*		14 July 2022
Work as Done Session: Animal Control (includes site visit).	Elected Members Chief Executive, ELT, Officers.		*	*		14 July 2022
Work as Done Session: Libraries / front of house	Elected Members Chief Executive, ELT, Officers.					18 August 2022
HS&W governance training for new Council.	Elected Members		*			Nov/Dec 22

Regular activities (including reporting schedule)		Due diligence element				When
What	Who	Policy & planning	Delivery	Monitoring	Review	
Monthly HS&W Report (Dashboard)	Full Council CE and Executive Leadership Team			*		Monthly
Quarterly HS&W Report (full report)	Audit and Risk Committee			*		Quarterly
Full report of notifiable incidents or accidents	Audit and Risk Committee			*		As needed
Discussion of HS&W incidents, innovations and other matters	CE and Executive Leadership Team		*	*		Monthly
Attend HS&W Committee Meetings	GM People and Culture GM Assets and Infrastructure		*	*		Bimonthly
Review of HS&W Committee Meeting minutes and matters arising	CE and Executive Leadership Team		*	*	*	Bimonthly
Departmental HS&W Toolbox Meetings	Departmental GM's		*	*	*	Monthly
Updates / training on HS&W Matters	As appropriate		*			As needed

9.2 Protected Disclosures Update

Author: Sharon Grant, Group Manager - People & Culture

Authoriser: Peter Beggs, Chief Executive

1. Reason for Report

This report provides members of the Audit and Risk Committee with an update on protected disclosures for the reporting period, this update being that there are no protected disclosures to report. The report also provides brief information on upcoming legislative changes and the review of the Protected Disclosures Policy and Procedure.

2. Context

The Protected Disclosures Act 2000 and Amendment Act 2009 (Act) enables the disclosure and investigation of serious wrongdoing within or by an organisation. The Act provides legal protection to employees who disclose serious wrongdoing within the workplace. Employees who make a disclosure under the Act are not liable to any civil or criminal proceedings, or to disciplinary proceedings by the employer, for reasons of that disclosure.

The Act defines serious wrongdoing as:

1. An unlawful, corrupt, or irregular use of public funds or resources; or
2. Conduct that poses a serious risk to public health, safety, the environment; or
3. Conduct that poses a serious risk to the maintenance of the law; or
4. A criminal offence; or
5. Gross negligence or mismanagement by public officials.

Under the Act, a disclosure can be made by an employee. The definition of employee under the Act is wider than other legislation and includes employees, contractors, volunteers and elected members.

Rangitikei District Council has a Protected Disclosures Policy and Procedure which was last reviewed in March 2021.

Internal policies are available on the staff intranet (Kapua). Policies are communicated to staff at regular intervals including when changes are made to the policy, as part of the orientation process for new staff, and when it is timely to do so.

3. Discussion

There are no protected disclosures to report for this period.

A new Protected Disclosures Act will come into force on 1 July 2022 which will replace the Protected Disclosures Act 2000 and its amendments. The new Act expands the definition of serious wrongdoing, strengthens the protections for those making a disclosure, and provides greater guidance on the process for making and responding to protected disclosures.

Rangitikei District Council's Protected Disclosures Policy and Procedure is due for review by September 2022 in accordance with the Audit and Risk Committee work programme. The review is currently being undertaken and will include upcoming legislative changes. The revised document will be presented at the next Audit and Risk Committee Meeting.

ITEM 9.2

Recommendation

That the report 'Protected Disclosures Update' report be received.

9.3 Fraud Reporting**Author:** Dave Tombs, Group Manager - Corporate Services**Authoriser:** Dave Tombs, Group Manager - Corporate Services**1. Reason for Report**

- 1.1 To provide the Audit and Risk Committee (“the Committee”) an update on the latest Fraud Register.

2. Commentary – Fraud Allegations

- 2.1 The Fraud Register summarises all outstanding fraud allegations against Council that have been made to the Fraud Officer. These allegations will remain on the Fraud Register until ‘closed’ by the Committee.
- 2.2 As for the previous Committee meeting, there are no outstanding fraud allegations so the Fraud Register is ‘blank’ and hence no register is attached.

3. Commentary – Fraud Awareness

- 3.1 Officers conducted some preliminary Fraud Awareness communication in February and will continue to send out regular updates regarding this.

Recommendation

That the report ‘Fraud Reporting’ be received.

9.4 Insurance Update**Author:** Dave Tombs, Group Manager - Corporate Services**Authoriser:** Dave Tombs, Group Manager - Corporate Services**1. Reason for Report**

- 1.1 To provide the Audit and Risk Committee with an update on current Insurance related matters.

2. Commentary**2.1 Insurance Claims for 2021/22:****2.1.1 Council has the following insurance claims this financial year:**

- July: ute slipped on ice, went through a fence, down a steep hill (panel damage)
- August: ute hit a bin while turning (dent to rear door)
- November: vehicle backed into a trailer (minor damage)
- January: lawnmower damaged truck door (bent door)
- February: vehicle ran into fence at a community house (fence to be replaced)
- February: parked vehicle rolled backwards catching door on rubbish bin (door hinges bent)

2.1.2 None of these incidents resulted in damage to any person.**Recommendation**

That the report 'Insurance Update' be received.

9.5 Treasury Reporting**Author:** Dave Tombs, Group Manager - Corporate Services**Authoriser:** Dave Tombs, Group Manager - Corporate Services**1. Reason for Report**

1.1 To provide the Audit and Risk Committee with a report on Council's performance in relation to compliance with its Treasury Management Policy as at May 2022.

2. Context

2.1 Council's Liability Management Policy is contained within Council's Treasury Management Policy. The Liability Management Policy includes four borrowing covenants that Council's borrowing arrangements must comply with.

3. Analysis – Current Position

3.1 The four borrowing covenants are as follows:

1. Net Interest/Total Revenue must not exceed 20%
2. Net Interest/Annual Rates Revenue must not exceed 25%
3. Net Debt/Total Revenue must not exceed 175%
4. External Debt plus Committed Facilities plus Liquid Investments divided by External Debt must be greater than 110%

3.2 Net Interest/Total Revenue must not exceed 20%

• Annual Interest Expense (see below)	\$160k
• Annualised Interest Income (see below)	\$47k
• Annualised Net Interest	\$113k
• Notional Full Year Revenue (see below)	\$41m
Net Interest/Total Revenue	<1%

Note :

- a) Council is currently charged \$80k Interest Expense every six months on its external loans.
- b) Interest Income YTD end of May was \$43k. This has been extrapolated above to provide a full year equivalent.
- c) Total Revenue YTD end of May was \$41m. This includes the full year's Rates (\$25m). The YTD figure has been used for the above calculation, noting that this a conservative approach as various subsidies, grants and fees will be received in June.

ITEM 9.5

3.3	Net Interest/Annual Rates Revenue must not exceed 25%	
	• Annualised Net Interest (from S3.2)	\$113k
	• Rates Revenue full year budget	\$25m
	Net Interest/Annual Rates Revenue	<1%
3.4	Net Debt/Total Revenue must not exceed 175%	
	• Debt	\$19m
	• Bank/Deposits	\$16m
	• Net Debt	\$3m
	• Notional Full Year Revenue	\$41m
	Net Debt/Total Revenue	7.3%
3.5	External Debt plus Committed Facilities plus Liquid Investments (Available Finance) divided by External Debt must be greater than 110%	
	• External Debt	\$19m
	• Bank/Deposits	\$16m
	• Available Finance	\$35m
	Available Finance divided by External Debt	184%

4. Analysis – Future Position

- 4.1 Previous reports to Audit and Risk Committee have included a ‘predicted end of year’ position for the four covenants. As the above analysis is based on May figures, which (to a large extent) have been ‘annualised’ this is not deemed necessary for the June meeting.

Recommendation

That the report ‘Treasury Reporting’ be received.

9.6 Summary of Management Accounts

Author: Hilary Walker, Management and Systems Accountant

Authoriser: Dave Tombs, Group Manager - Corporate Services

1. Reason for Report

- 1.1 To provide the Audit/Risk Committee with a Summary of the key aspects of the detailed monthly Financial Snapshot that is presented to, and reviewed by, the Finance/Performance Committee.

2. Context

- 2.1 Each month a detailed Financial Snapshot is presented to, and reviewed by, Council's Finance/Performance Committee.
- 2.2 At its December 2021 meeting the Audit/Risk Committee requested a Summary of the Snapshot be presented to future Audit/Risk Committee meetings.
- 2.3 As this is a relatively new report, Officers welcome feedback from Committee Members regarding its content.

3. Discussion and Options Considered

- 3.1 The Financial Snapshot presented to the May Finance/Performance Committee included the results of the Year to Date to April ('the April Financial Snapshot').
- 3.2 Key features of the April Financial Snapshot include:

Capital Expenditure

- Of the 2021/22 Capital Budget (\$47.6m), around \$20.2m had been identified as being carried forward to 2022/23 (the figure has since been increased to around \$23.5m); and
- COVID and 'emergency weather events' have resulted in some Capital carry overs being necessary, especially with regards to the Roding Program. Specifically, the Low Cost Low Risk Program ('LCLR') has been adversely affected and is expected to have around \$3.3m of carry overs (the figure reported to Finance/Performance Committee was lower than this: the figure of \$3.3m is now recognised as being more appropriate).

Revenue

- The carry forward of LCLR activity will also result in associated Revenue (that is included in the 2021/22 Budget) being received in 2022/23. 2022/23 Budgets will be amended to reflect these changes.
- Apart from the deferral of some (large) Capital Grants from 2021/22 to 2022/23 and the receipt of some unbudgeted Grants for a number of projects, there are no significant Revenue Budget variances.

Operating Expenditure

- Overall, Council's operational expenditure (Personnel Costs and Operating Costs) was under Budget by \$1.22m.
- This is largely attributable to the delay in the Roothing Maintenance program which was under budget by \$1.8m. The emergence of Omicron and Governments Red-Light restrictions caused delays in the supply chain related to this work. Delays were also incurred by addressing emergency works during flood events. The May report to Finance/Performance Committee indicated that the Roothing Team expected to make up this delay before 30 June. This is no longer the case and Officers will now be seeking to defer some of this work to 2022/23 (which will also see the associated Grant Income deferred to 2022/23). This was not identified until after the Budget Deliberations meeting of 9 June.
- As indicated above, Council incurred significant costs associated with Emergency Works (\$700k recorded within Operating Expenditure as at end of April) which was unbudgeted. The total Emergency Works costs for the year also include Capital Works and MDC are currently finalising the revenue to be received in relation to this.
- Council has also incurred significant unbudgeted expenditure in relation the Putorino Landfill, although a large proportion of this has been recorded against the Reserve that was set up to account for these costs in prior years.
- As with all organisations as complex as Council, there are a number of smaller budget variances 'at divisional level'. Many of these are offset by other favourable budget variances and/or unbudgeted grants that have been received for specific projects.

Finance Costs

- Finance Costs were \$358k under budget due mainly to the non-completion of various capital projects.

Depreciation

Depreciation was \$1m under budget at the end of April. The draft 2022/23 Annual Plan included a \$0.8m reduction in the 2022/23 Depreciation charge compared to the LTP figure. This reduction incorporates the impacts of the deferral of elements of the capital program.

Infrastructure assets are being revalued as at 30 June 2022. This will have an impact on next financial year's Depreciation charge.

Recommendation

That the report 'Summary of Management Accounts' be received.

9.7 Strategic Risk Review

Author: Dave Tombs, Group Manager - Corporate Services

Authoriser: Dave Tombs, Group Manager - Corporate Services

1. Reason for Report

- 1.1 To provide Audit and Risk Committee with an update of the Strategic Risk Review currently being conducted by the Executive Leadership Team (“ELT”).

2. Context

- 2.1 Council conducted a full review of its Strategic Risk Register (‘SRR’) during 2021 and is committed to keeping the SRR ‘current’.
- 2.2 ELT has recently reviewed two of the ten risks contained in the SRR and the results of these reviews are attached.
- 2.3 ELT will:
- Continue to review the other risks contained in the SSR; and
 - Consider whether the SSR should include any other risks not currently contained in the SRR; and
 - Continue to provide updates to the Audit and Risk Committee.
- 2.4 Further to Section 2.3 above, Council’s SRR has identified the following Strategic Risks:
- 2.4.1 Trust and confidence are tarnished
- 2.4.2 Insufficient capability and capacity to fulfil agreed commitments
- 2.4.3 Legal and political environment requires excessive resources
- 2.4.4 Capital programme falters
- 2.4.5 Financial stability is lost
- 2.4.6 Regulatory effectiveness is questioned
- 2.4.7 Climate change responsiveness is ineffective
- 2.4.8 Business continuity is compromised
- 2.4.9 Obligations with health and safety and environmental protection are not met
- 2.4.10 Changes to governmental legislation are transformational
- 2.5 Subject to feedback from the Audit and Risk Committee, the SRR will be updated to incorporate the proposed changes.

3. Commentary

- 3.1 The attached shows a number of amendments to the management of the following risks:
- Risk 2 Insufficient capability and capacity to fulfil agreed commitments, and
- Risk 7 Climate change responsiveness is ineffective.

ITEM 9.7

Attachments

1. **Strategic Risk Reviews** [↓](#)

Recommendation

That the report 'Strategic Risk Review' be received.

<p>2. Insufficient capability and capacity to fulfil agreed commitments</p> <p>The risk is that Council doesn't have the appropriate composition and number of skilled staff required to fulfil current and future commitments, eg inability to attract talent, failure to appropriately train existing staff, inability to retain skilled staff, failure to undertake appropriate workforce planning.</p> <p>An associated risk comes from a change in Elected Members and the potential loss of knowledge and experience</p> <p>Inherent Risk Likelihood – High Impact – High</p>	<p>Having a culture and employee experience that attracts a high caliber of applications, <u>selects the right people</u> and increases the retention of staff. <u>This includes mechanisms for meaningful staff feedback such as staff surveys and exit interviews.</u></p> <p>A learning and development programme that targets future skill requirements and enables staff to grow in the areas that we need them to.</p> <p>Identify key roles and develop succession and/or continuity plans for those roles and functions.</p> <p>Undertake strategic workforce planning to identify skills and numbers required.</p> <p>A comprehensive induction for Council after the triennial elections is critical. A high quality and comprehensive orientation and induction programme for all new staff, and for elected members after the triennial elections.</p> <p>Mitigated Risk Likelihood – MediumLow Impact – Low</p>
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<p>7. Climate change responsiveness is ineffective</p> <p>The risk is that Council does not take sufficient steps to mitigate and respond adapt to the impacts of climate change.</p> <p>Inherent Risk Likelihood – Low/Medium Impact – High</p>	<p>Council is part of the Joint Climate Action Committee to share information and facilitate collaborative action in response to climate change. This is made up of all Councils in the Manawatu Whanganui region.</p> <p>The response and mitigation of the impacts of climate change is part of the future Spatial Plan, and is an anticipated requirement of the proposed Spatial Planning Act. A climate change strategy will</p>
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ITEM 9.7 ATTACHMENT 1

	<p>be implemented following consultation on the 2022/23 Annual Plan.</p> <p>Council could consider declaring a Climate Change Emergency.</p> <p>Mitigated Risk Likelihood – Low Impact – Medium</p>
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9.8 Internal Audit Programme

Author: Dave Tombs, Group Manager - Corporate Services

Authoriser: Dave Tombs, Group Manager - Corporate Services

1. Reason for Report

- 1.1 To provide the Audit/Risk Committee with an update on its 2021/22 Internal Audit Programme.

2. Context

- 2.1 Council has introduced a more formal Internal Audit Programme which will include providing an update to each Audit/Risk Committee meeting.
- 2.2 Being the first year of the more formal approach, it has become apparent that competing work demands and covid have/will cause delays in the intended timeframes for completing some of this Program.

3. Discussion and Options Considered

- 3.1 Officers have developed a draft five-year Internal Audit Programme that is attached to this report. See Attachment 1.

2021/22 Programme

- 3.2 Officers have developed the following draft 'key points' for the internal audit reviews currently scheduled for 2021/22:

3.2.1 Health and Safety (SafePlus)

- Council conducted its most recent SafePlus assessment in March 2021
- These assessments are scheduled every 18 to 24 months so officers suggest amending the draft Internal Audit Workplan so the next one of these is conducted in 2022/23.

3.2.2 Fleet Management Services (August to April)

- Reviewed the composition of our fleet
 - a. 2022/23 Budget amended to reflect the plan to modernise the fleet
 - b. Acknowledge that supply chain issues may arise with regards to the acquisition of replacement vehicles
- Developed a Vehicle Ownership Policy (drafted, currently being reviewed by Fleetwise)

3.2.3 Community Engagement (January to March)

- Council has created a new role - Communications and Engagement Advisor ('CEA') – who has reviewed the Community Engagement Toolkit (as part of the Community Engagement Transformational Project). This was the CEA's area of expertise both in her training and also her previous working career. Minor updates to the engagement toolkit are being incorporated; the overall advice was that the toolkit was fit for its purpose at RDC.

3.2.4 Ethics (March to May)

- draft recruitment policy and discussion document are undergoing partner review (at the external internal auditors) and are expected to be received in June
- Ethical behaviour demonstrated in decision making : testing being finalised
- Other elements of the review being progressed

3.2.5 Legislative Compliance (scheduled for March to June : will be delayed)

- Provide an updated, current Schedule of all legislation that Council is required to comply with, with recommended timetable for each to be reviewed 'for possible compliance concerns'
- Recommend a process to ensure that the Schedule is current at all times
- Identify those different capacities (e.g., mandatory or 'result of a business-like decision') in which Council must comply with each piece of legislation (e.g. the Building Act 2004, Dog Control Act 1996, Sale and Control of Liquor Act 2012).

This summary will then lead into Part Two of this Review which will include an assessment of Council's compliance with this legislation.

2022/23 Programme

- 3.3 Officers invite a discussion with Committee Members to identify potential amendments to the 2022/23 Internal Audit Programme (Attachment 1).

Attachments

1. Internal Audit Programme [↓](#)

Recommendation

That the report 'Internal Audit Programme' be received.

**Rangitikei District Council
Internal Audit Program (draft)**

	21/22	22/23	23/24	24/25	25/26
Known/arising material risks	A	A	A	A	A
Health and Safety (Safeplus)	A		A		A
Fleet management Services	A			B	
Community Engagement (note 1)	A			A	
Ethics (2)	A			A	
Legislative Compliance (3)	A				A
Cyber Security/IT Recovery Plans	B	A	B	B	A
Business Continuity Plan (4)	B			B	
Indirect tax evaluation	C		C		B
Antifraud Assessment (5)		A		C	C
Cash handling controls/processes		A		B	
Statement of Service Performance (6)		A/B	C	C	C
Planning Applications (6)		A/B			C
Peer review (6) (7)		A/B			
Procurement and Contract Management			A		
Elected Member effectiveness (8)			A		
Insurance Management			A/B		
Risk Management Framework			A/B		C
Digital Transformation (9)			A/B		
Community Wellbeing (10)			A/B		
Accounts Payable				A	
Treasury Management				A	
Complaints Handling				A/B	
Capital Program (11)				A/B	
Onboarding/off boarding of staff (12)					A

**ITEM 9.8
ATTACHMENT 1**

Key:

- A formal, externally review
- B structured internal review
- C overview

Notes

1. Includes working with Iwi/other partnerships; improvements to our ongoing communication with the community
2. Evaluation of our ethics related objectives/procedures/activities etc
3. Include compliance with payroll legislation (holiday pay etc)
4. In the event of major flood/quake
5. Fuel card, credit card, sensitive expenditure, false invoices, false time sheets/overtime
6. Improvements identified?? Barriers to success??
7. Other governance arrangements
8. Year 2 of election cycle
9. Existing and future 'ways of working'
10. Homelessness, health/leisure facilities, community support
11. Including Project Management, works order management, department set up
12. including new/old staff 'getting' on/off of payroll

9.9 Audit NZ Management Letter Update

Author: Dave Tombs, Group Manager - Corporate Services

Authoriser: Dave Tombs, Group Manager - Corporate Services

1. Reason for Report

1.1 To provide the Audit and Risk Committee ('the Committee') with an update of Management Letter Points raised by Audit NZ.

2. Context

2.1 Support-officers have updated the list of outstanding Management Letter points as attached. Although the attached has not yet been fully reviewed by Executive Management it does demonstrate that progress is being made with regards to the management of these matters. The pace of this progress is not as fast as Officers would have liked but Officers now feel this can be increased.

2.2 The recent appointment of a new Finance Manager will enable a greater degree of progress with this.

2.3 Reminder to the Committee - the intent of including the Management Letter Update on this agenda is for Officers to 'demonstrate proper oversight' of these issues rather than for a detailed review of the items to be undertaken.

Attachments

1. Management Letter Points [↓](#)

Recommendation

That the report 'Audit NZ Management Letter Update' be received.

Issue raised in:	Recommendation	Ref	Managed	Complete by	Current Status	Priority	Status per 2018/19 Management Letter	Update Aug 2021	Commentary	Comments Audit/R
18/19 Final	Quality and timeliness of information provided to audit "Ensure that fair value assessments are performed earlier for assets not being reviewed." "Perform valuations early to ensure that for the final audit all the information required is able to be provided and has been reconciled and included in the first draft of the financial statements. We note that the land and building valuations are due to be performed next year." "Perform a quality assurance review over the annual report by a staff member not directly involved in collating the information." "Provide a complete annual report at the start of the audit"	2.9 30 Jun 2019	MFS (Manager Financial Services)			Necessary		19/20 Comments Fair value assessments pretty much completed waiting for final asset figures to be complete. Only valuation this year is in relation to forestry and has been completed already -> Over Annual report will be done within the team - Full annual report should be able to be provided, note, we don't have a date for our final audit yet, would expect late October/early November if last year is anything to go off 20/21 Comments - all incorporated in our Planning CONSIDERED CLOSED		We received the draft financial statements, draft performance information, and supporting information within the agreed timeframe. The quality of these documents had improved compared to the prior year.
18/19	Condition and performance data for Infrastructure Assets Continue to implement a program to collect condition and performance data.	4.1 30 Jun 2019	GM Assets & IS		Open	Necessary	In Progress Progress has been made in collecting data. This is a 3 year workplan and so far year 1 to 3 has been completed	This is in progress		
18/19	Assets with no construction date Implement a process to improve the asset data on road assets with no construction date.	4.3 30 Jun 2019	GM Assets & IS		Open	Beneficial	To be followed up at final.	This is in progress		The District Council continues to look at processes that will improve the integrity of asset data. Analysis and implementation of possible measures will require a multiple-year timeframe
18/19	Tracing infrastructure assets from the asset management systems to the finance system Develop a common asset identifier to ensure assets in road asset management system (RAMM) and Assetfinda can be reconciled with the District Council's finance system.	4.4 30 Jun 2019	MFS (Manager Financial Services)		Open	Beneficial	To be followed up at final.	We do have a common identifier for groups of assets however, asset finds and RAMM get out of date over time due to entries being different, Finance have been in discussion around how we keep them reconciled going forward, likely timeframe will be from 30 June 2022 as that's when the assets get reviewed and at that point in time everything will reconcile.		We will review the reconciliation between the general ledger and the infrastructure asset management systems as part of our next final audit
18/19	Monthly reconciliation of operational property, plant and equipment to the fixed asset register Implement a monthly reconciliation of work-in-progress and the fixed asset register to the general ledger which is independently reviewed	4.5 30 Jun 2019	MFS (Manager Financial Services)		Open	Necessary	To be followed up at final.	Our fixed asset register and financial system are both in Magix, therefore always reconciles to each other. We are working on a process to capitalise assets monthly, however, this is separate from a reconciliation		There were no variances between the fixed asset register and general ledger in Magix as of 30 June 2021
18/19	Performance Measure Result Classification The District Council report its statement of service performance results as achieved/not achieved with additional disclosure if required.	5.4 30 Jun 2019	Cardi		Open	Necessary	To be followed up at final.	This 9 month report was presented to the June Council Meeting. CONSIDERED CLOSED	Issues with getting info from RFS system - 9 month update will be provided to Council in April 2021	The 2021-23 long term plan does not include the same eight levels of achievement that were included in the previous long-term plan
18/19	Changes to financial delegations The District Council review all financial delegations set up within the system to ensure these are correct. Going forward each quarter there is an independent review of any changes made to the financial delegations with the District Council's FMS.	3.1 30Jun 2019 interim	GM Corp Services		Open - in progress	Necessary	Open No change	Open No Change		
18/19	Sensitive Expenditure policy to be updated The District Council consider incorporating further guidance into their next update of its sensitive expenditure policies and staff handbook. (appears to be) from District's Mgt. "update policy to reflect the use of Council Credit Cards and Reward scheme" refer to Council Payments made on personal credit cards in order to benefit from reward schemes on personal credit cards	3.2.1 18Jan 2019 interim	GM Corp Services		Open - in progress	Necessary	Open No update since last policy reviewed.	To be presented to Audit & Risk Committee September 2021 CONSIDERED CLOSED		An updated sensitive expenditure policy was presented to the Audit and Risk Committee in September 2021. We will review the updated policy as part of our next interim audit
18/19	Sensitive Expenditure - one up approval The District Council enforces a one up approval for sensitive expenditure items. Retrospective approval should be sought if the one up approval can't be given at the time of payment.	2.2 30 Jun 2019 interim	GM Corp Services		Open - in progress	Necessary	Open Issue recurs in our testing for 2019-2020 CONSIDERED CLOSED	Draft Sensitive Expenditure Policy requires all sensitive expenditure to be reported to ELT and Audit & Risk Committee every 6 months. CONSIDERED CLOSED		From our testing of expenditure incurred by those charged with governance and senior management we identified three instances where the expenditure was not approved on a one-up basis.
17/18	Service Performance Information Implement a regular review of information entered to ensure that the correct data is being reported for attendance times. Continue to reinforce training on requirements to ensure staff are aware of the correct processes to follow and understand the information being captured.	5.1 30 Jun 2019	GM Democracy & Planning		Open - in progress	Necessary	Open No Change	RFS system is being reviewed and made easier to extract info from - for 1 July 2021 onwards	RFS system is being reviewed and made easier to extract info from - for 1 July 2021 onwards	We will review updates made by the District Council to the RFS system as part of our next interim audit.
Prior to 18	Capital Work in progress Review the capital WIP balance to: - clearly identify projects included in the balance, and - perform an impairment assessment over the outstanding WIP balance at year-end; and ensure projects are capitalised on a timely basis once they are ready for use; and perform a monthly reconciliation.	3.3 30Jun 2017	MFS (Manager Financial Services)		Open	Necessary	To follow up at final Audit - see Page 40/41 (see 17/18 (soft copy link on page 1))	WIP management has been developed so we can clearly identify what has been put to WIP. We have not completed an impairment assessment over WIP as there is no WIP been there for longer than 12 months. Not considered efficient/necessary to reconcile every month, the WIP process is completed at year end so not reviewed monthly but will be done annually. CONSIDERED CLOSED		The opening balance of work-in-progress was capitalised during the year. Therefore work-in-progress at the end of the year only relates to costs incurred during this year. This District Council is making improvements to the way it monitors work-in-progress and we will review these as part of our next interim audit
Prior to 18	IS Policies are not up to date We continue to recommend that updates to IS policies be approved and staff and contractors made aware of the policies.		Mgr Info Services		Open - in progress	Necessary		We have made progress in this area and policies and procedures are being reviewed. a. We have completed the following policies: - Information Security policy - Information Backup and Restore - IT Asset Replacement - Information Management Strategy - Remote and Flexible Working b. Policies currently being reviewed - Acceptable Use - Mobile devices - CCTV - Incident Management Plan We consider that these reviews have now become "BAU" for Council so, for these purposes, this matter can be considered closed. CONSIDERED CLOSED		A new IS Security policy has been written and adopted by the District Council. Processes are being developed to ensure any copies of the IS policies remain in sync and that all network users are shown the policies and agree to comply with them

Prior to 18	Inconsistent procedures for adding and removing users from systems We continue to recommend that procedures for amending and removing access should be formalised and all council staff be made aware of their responsibilities for advising IT about staff leaving.	Mgr Info Services		Open – in progress	Necessary		IS and People & Culture have been working together on procedure regarding onboarding of new staff. I have been involved in the development of the onboarding booklet and we are currently reviewing our acceptable use policy which will be key in onboarding of new staff. We also have an exit procedure in place when staff leave. CONSIDERED CLOSED	
Prior to 18	Process for removing Manawatu District Council staff from the Council's IT systems when they leave We continue to recommend that formalised procedures be established, and managers made aware of their responsibilities for advising IT when external contractors cease employment with the council.	Mgr Info Services		Open – in progress	Necessary		We have met with Manawatu staff and have improved the process. Manawatu is using our exit checklist and is sending this through to RDC people and culture when MDC staff are leaving. CONSIDERED CLOSED	HR and IT have been working with Manawatu District Council HR manager to ensure effective and timely processes are in place for adding and removing shared staff and contractor's access. We have noted some external contractor's access is open despite it not being used for over six months. This included IT support providers.
Prior to 18	Review of Magic users access levels[2] We continue to recommend that regular reviews of users of the District Council's Magic system be completed to ensure access remains appropriate. [2] The original report read "Overview a report that shows MagicQ users and their access levels so that regular reviews can be done to ensure access remains appropriate"	Management Accountant & Mgr Info Services		Open	Necessary		Review of all Admin access within modules completed and will be repeated as a quarterly exercise. Managers of areas were asked to confirm users with admin access for Magic modules they manage. CONSIDERED CLOSED	The District Council has implemented a quarterly review process. We will review this process as part of our next return.
Prior to 18	No Regular Testing of Business Continuity and IT Disaster Recovery Plans We continue to recommend that Business Continuity and IT Disaster Recovery plans be finalised. As part of the project to implement new IT infrastructure we recommend that testing of follow to the new secondary datacentre be performed and the IT DR plan be finalised.	Mgr Info Services		Open - in progress	Necessary		DR process in place with Advantage which includes testing of failover process. Daily reports provided to confirm successful backups. Business continuity plans have not been completed yet. PARTIALLY COMPLETED	No documented Business Continuity or IT Disaster Recovery plans are in place and no regular testing performed to confirm that the District Council could continue to operate and recover from a major disaster.
Prior to 18	Carry forward of capital expenditure Continue to reduce the amount of capital expenditure carried forward to the next financial year.	Auh/MFS		Open - in progress	Necessary	Open - in progress RDC has better monitoring around this now and continue to improve on this issue raised.	Carry forwards will be reviewed each year. CONSIDERED CLOSED (for these purposes)	The District Council continues to carry forward a significant capital expenditure budget
Prior to 17	Performance measure rules Continue to review the effectiveness of the collection and reporting of data.	GM Democracy & Planning		Open - in progress	Necessary	To follow up at final	as above - RFS system is being reviewed	as above - RFS system is being reviewed - better system to be in place by 1 July 2021 We will review updates made by the District Council to the RFS system as part of our next return audit.
Prior to 18	Review of Procurement Practice As part of our 2018 audit we completed a review of the joint procurement process undertaken by Manawatu District Council, Horowhenua District Council, and the Council. Our summarised recommendations are detailed below. Conflict of interest declarations to be signed off by the appropriate authority at the time that they are signed off by the person completing the declaration Declarations to be regularly updated, both actively and at key stages of the procurement process. Declarations to be completed by those with the ability to influence the decision of the evaluation team, regardless of whether or not these individuals have decision making power. A business case be prepared for all procurements of significant value and risk. A procurement strategy or plan should specify the roles and responsibilities of those involved in the process. This includes those sitting on the evaluation team and any advisors to the process. Consider risks during the procurement planning stage. These risks relate to the procurement process rather than the contract. While the procurement strategy identified the broad scope of the procurement, we would expect to see more specificity around timing and quality of what was being procured.	PMO	30/04/2021	Open in progress	Necessary		To be addressed in new Procurement Policy and Procedures, scheduled for 2021/22	Project Manager appointed from newly established Project Management Office. Procurement Account Manager at MBIE requested by JMC and appointed. Received MBIE feedback on our procurement policy. Review of other Council's procurement policies underway. A draft revised procurement policy including auditor feedback to be provided to RDC ELT on 1/3/2021, and to Council 25/3/2021.
Prior to 17	Contract management Endorse an integrated policy for organisation-wide use and review the Council's current contract management system for appropriateness. Monitor service contracts between contractors and the Council against the key Performance Indicator's (KPI's), to confirm the work performed is completed to a satisfactory standard.	PMO		Open - in progress	Necessary	Open - in progress	In 2021 the PMO established preferred conditions for engaging consultants based on modified AS/NZS short term and CCS long term contracts, as well as preferred conditions for engaging contractors based on modified NZS8910:2013. These terms are being used in all contracting and procurement activities, and specify minimum levels of insurance for contractors. A large scale revision of the RDC procurement policy is being undertaken by the PMO. This will clarify and streamline procurement activities, which then lead in to streamlined contract management. The PMO has risk is expanding to include managing long term contracts like shared services and leasing contracts. A large contract performance matrix is being developed, and establishment of KPIs for long term contracts is being investigated.	
Prior to 17	Sensible expenditure approvals We recommended that: All credit card statements get approved on a one-up basis in a timely manner; and Sufficient supporting documentation for purchases be included with the credit card statement.	GM Corp Services		Open - in progress	Necessary	Open – issue recurs in our testing findings from interim visit for 2019-2020 audit. (ask to get wrong)	This is now standard practice. CONSIDERED CLOSED	From our testing of expenditure incurred by those charged with governance and senior management we identified three instances where the expenditure was not approved on a one-up basis.
Prior to 17	Monitoring of Contractor Performance Implement a quality assurance (QA) programme over services contracted out to third parties. This is especially important when the performance of those contractors feed into Council's KPIs, for example responding to roading call out.	GM Corp Services		Open - in progress	Necessary	Open - in progress	Open - in progress	

Prior to 17	Request for service Review the process and remind staff of the need to ensure that the request for service (RFS) system is updated on a timely basis.	GM Democracy & Planning	Open- in progress	Necessary	Open- in progress	Improvements have been made to the RFS system, the system continues to be updated and improved, with the appointment of a complaints resolution more progress will be made during the next few months.	The RFS system is currently being reviewed - this is a project being undertaken by Luke - it would pay to talk to him about this.	We will review updates made by the District Council to the RFS system as part of our next interim audit.
Prior to 17	Project Management Perform a review over Council's project management system to ensure that appropriate project management techniques are implemented, including developing a post-implementation review (PIR) to bring forward lessons learnt from completed projects to current projects.	PMO	Open- in progress	Necessary	Open- in progress	These actions have been completed. The PMO is well established now, and protocols include a post-implementation review with lessons learned shared widely and incorporated in the scoping of new projects. CONSIDERED CLOSED		The District Council has established a project management office. A post-implementation review process is in place.
2018/19	Bribery and Corruption policy The District Council consider the following: 1. Develop an overarching bribery and corruption policy that links to related policies and procedures. 2. Update the related policies/procedure to ensure their scope clearly includes bribery and corruption.	GM Corp Services	Open- in progress	Beneficial	Open- in progress	Scheduled for review during 2021/22	Michael Hodder sent DT & CC a draft Policy on 17 Nov. DT to progress throughout Feb to Apr	

10 Public Excluded

Resolution to Exclude the Public

The meeting went into public excluded session [enter time](#)

Recommendation

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

- 1 Audit and Risk Committee Meeting - 10 March 2022
2. Follow-up Action Items from Audit and Risk Meetings

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 - Audit and Risk Committee Meeting - 10 March 2022	s7(2)(j) - Improper Gain or Improper Advantage	s48(1)(a)
10.2 - Follow-up Action Items from Audit and Risk Meetings	s7(2)(j) - Improper Gain or Improper Advantage	s48(1)(a)(i)

This resolution is made in reliance on Section 48(1) of the Local Government Official Information and Meetings Act 1987 and the particular interests protected by Section 6 or Section 7 of the Act which would be prejudiced by the holding or the whole or the relevant part of the proceedings of the meeting in public as specified above.

11 Open Meeting