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## Finance and Assurance Committee

### OPEN MINUTES

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Minutes of a meeting of Finance and Assurance Committee via Zoom (digital technology) on Monday, 27 September 2021 at 9.09am (9.09am – 10.28am, 10.59am – 12.30pm (PE 11.43am – 12.30pm)).

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#### PRESENT

Chairperson	Bruce Robertson (external member) Mayor Gary Tong
Deputy chair	Ebel Kremer
Councillors	Don Byars (9.09am – 9.52am 9.55am - 10.28am, 10.59am – 12.30pm) John Douglas Paul Duffy Julie Keast

#### IN ATTENDANCE

Councillor Menzies (10.59am – 12.30pm)  
Councillor Ruddenklau  
Councillor Scott  
Chief financial officer - Anne Robson  
Committee advisor - Fiona Dunlop

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1 Apologies

There were no apologies.

2 Leave of absence

There were no requests for leave of absence.

3 Conflict of interest

Councillor Duffy had advised that he had a conflict of interest in relation to report C8.2 Judicial review - Forest & Bird v Southland District Council & New Brighton Collieries Ltd. He advised that he is a shareholder in Fonterra and Fonterra source coal for one of their milk processing sites from the mines out in the Ohai/Nightcaps area. He believed that this did not affect his ability to discuss and vote on the issue.

4 Public forum

There was no public forum.

5 Extraordinary/urgent items

There were no extraordinary/urgent items.

6 Confirmation of minutes

Resolution

Moved Chairperson Robertson, seconded Cr Douglas and resolved:

That the Finance and Assurance Committee confirms the minutes of the meetings held on 15 June 2021 and 29 June 2021 (extraordinary meeting) as a true and correct record of those meetings.

Reports

7.1 Finance and Assurance Committee Work plan for the year ended 30 June 2022

Record No: R/21/6/35454

Project accountant – Emma Strong was in attendance for this item.

Resolution

Moved Chairperson Robertson, seconded Cr Byars and resolved:

That the Finance and Assurance Committee:

- a) **Receives the report titled “Finance and Assurance Committee Work plan for the year ended 30 June 2022” dated 21 September 2021.**
- b) Notes the changes made to the Finance and Assurance Committee Work plan for the year ended 30 June 2021 since the last meeting.

7.2 Risk management - September 2021 quarterly update

Record No: R/21/7/38476

Policy analyst – Jane Edwards was in attendance for this item.

Mrs Edwards advised that the purpose of the report was for the committee to consider the September 2021 quarterly risk management report.

Resolution

Moved Chairperson Robertson, seconded Cr Duffy recommendations a to c and d with changes (as indicated) and resolved:

That the Finance and Assurance Committee:

- a) **receives the report titled “Risk management - September 2021 quarterly update” dated 20 September 2021.**
- b) determines that this matter or decision be recognised as not significant in terms of Section 76 of the Local Government Act 2002.
- c) determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter.
- d) endorses those risks considered of significant issue being reported on to Council at the 27 October 2021 ~~the community and strategy committee at its next meeting.~~

7.3 Interim Performance Report - period three - 1 July 2020 to 30 June 2021

Record No: R/21/9/50764

Planning and reporting analyst – Shannon Oliver and Corporate performance lead – Jason Domigan were in attendance for this item.

Miss Oliver advised that the purpose of the report was to report on the Interim Performance Report for the period 1 July 2020 to 30 June 2021.

(Councillor Byars left the meeting at 9.52am and returned at 9.55am.)

Mr **Robertson as chair thanked the officer's** for the work undertaken for this report.

Resolution

Moved Chairperson Robertson, seconded Cr Duffy and resolved:

That the Finance and Assurance Committee:

- a) **Receives the report titled "Interim Performance Report - period three - 1 July 2020 to 30 June 2021" dated 20 September 2021.**
- b) Determines that this matter or decision be recognised as not significant in terms of Section 76 of the Local Government Act 2002.
- c) Determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter.

#### 7.4 Analysis of Actual Results to Forecast for the year ended 30 June 2021

Record No: R/21/8/49118

Management accountant – Joanie Nel was in attendance for this item.

Mrs Nel advised that the purpose of the report was to inform the committee of the expected year-end financial result compared to the published 2020/2021 Annual Plan and **seek the committee's recommendation to Council to approve the resulting forecasted position.**

Resolution

Moved Chairperson Robertson, seconded Cr Byars and resolved:

That the Finance and Assurance Committee:

- a) **Receives the report titled "Analysis of Actual Results to Forecast for the year ended 30 June 2021" dated 20 September 2021.**

#### 7.5 Monthly Financial Report - August 2021

Record No: R/21/9/50838

Management accountant – Lesley Smith was in attendance for this item.

Mrs Smith advised that the purpose of the report was to provide the Committee with an overview of the financial results for the two months to 31 August 2021 by the nine activity groups of Council, as well as the financial position, and the statement of cash flows as at 31 August 2021.

Resolution

Moved Chairperson Robertson, seconded Cr Duffy and resolved:

That the Finance and Assurance Committee:

- a) **Receives the report titled “Monthly Financial Report - August 2021” dated 20 September 2021.**

7.6 Overall work programme for 2021/2022 including carry forward budgets from 2020/2021

Record No: R/21/9/52442

Chief financial officer – Anne Robson was in attendance for this item.

Miss Robson advised that the purpose of the report was to advise the Committee of the overall budget programme for the 2021/2022 financial year..

The Committee noted that the report includes a comparison of the two previous financial years and also includes the Councils work programme total capital budget plus operational projects.

Resolution

Moved Chairperson Robertson, seconded Cr Byars and resolved:

That the Finance and Assurance Committee:

- a) **receives the report titled “Overall work programme for 2021/2022 including carry forward budgets from 2020/2021” dated 21 September 2021.**

The meeting adjourned at 10.28am and reconvened at 10.59am.

Bruce Robertson (external chair), Mayor Tong and Councillors Byars, Douglas, Duffy, Keast, Kremer, Ruddenklau and Scott were present when the meeting reconvened.

Councillor Menzies joined the meeting at 10.59am.

7.7 Finance transactional update as at 30 June 2021

Record No: R/21/8/45963

Accountant – Shelley Dela Llana was in attendance for this item.

Mrs Dela Llana advised that the purpose of this report was to provide a summary of Council’s transactional activities to 30 June 2021 and to assist the committee with

**monitoring Council's financial performance** and in particular risks associated with debt management.

The Committee noted that the report details the status of the outstanding balances of each revenue stream and any associated actions.

Resolution

Moved Chairperson Robertson, seconded Cr Duffy and resolved:

That the Finance and Assurance Committee:

- a) **receives the report titled "Finance transactional update as at 30 June 2021"** dated 20 September 2021.

7.8 Long Term Plan 2021-2031 - Management report on the Long Term Plan from Audit NZ

Record No: R/21/9/51571

Corporate performance lead – Jason Domigan was in attendance for this item.

Mr Domigan advised that the purpose of the report was to present the management report from Audit New Zealand which relates to the audit of the Long Term Plan 2021-2031.

Resolution

Moved Chairperson Robertson, seconded Cr Byars and resolved:

That the Finance and Assurance Committee:

- a) **Receives the report titled "Long Term Plan 2021-2031 - Management report on the Long Term Plan from Audit NZ" dated 20 September 2021.**

7.9 Engagement Letter - Limited Independent Assurance Report of the debenture trust deed

Record No: R/21/3/11745

Graduate accountant – Brie Lepper was in attendance for this item.

Miss Lepper advised that the purpose of the report was to provide an overview of and seek authorisation of **Audit New Zealand's engagement letter for the limited independent assurance report of Council's debenture trust deed.**

Resolution

Moved Chairperson Robertson, seconded Cr Duffy and resolved:

That the Finance and Assurance Committee:

- a) **Receives the report titled "Engagement Letter - Limited Independent Assurance Report of the debenture trust deed" dated 20 September 2021.**

- b) Determines that this matter or decision be recognised as not significant in terms of Section 76 of the Local Government Act 2002.
- c) Determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter.
- d) Authorises the mayor to sign the Audit New Zealand engagement letter for the limited independent assurance report of the debenture trust deed on **Council's behalf.**

#### 7.10 Health and Safety Update

Record No: R/21/8/47078

Health, Safety & Wellbeing Advisor – Teri Black was in attendance for this item.

Mrs Balck advised that the purpose of the report was to to provide an update on health and safety related events and activity over the last quarter.

Resolution

Moved Chairperson Robertson, seconded Cr Duffy and resolved:

That the Finance and Assurance Committee:

- a) **receives the report titled “Health and Safety Update” dated 20 September 2021.**
- b) determines that this matter or decision be recognised as not significant in terms of Section 76 of the Local Government Act 2002.
- c) determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the Act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter.

Public excluded

Exclusion of the public: Local Government Official Information and Meetings Act 1987

Resolution

Moved Chairperson Robertson, seconded Cr Duffy and resolved:

That the public be excluded from the following part(s) of the proceedings of this meeting.

C8.1 Health and Safety Events

C8.2 Judicial review - Forest & Bird v Southland District Council & New Brighton Collieries Ltd.

The general subject 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(1) 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(1) for the passing of this resolution
Health and Safety Events	s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.  s7(2)(d) - the withholding of the information is necessary to avoid prejudice to measures protecting the health and safety of members of the public.	That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.
Judicial review - Forest & Bird v Southland District Council & New Brighton Collieries Ltd.	s6(a) - the making available of the information would be likely to prejudice the maintenance of the law, including the prevention, investigation, and detection of offences and the right to a fair trial.  s7(2)(g) - maintain legal professional privilege.	That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.

The public were excluded at 11.43am.

Resolutions in relation to the confidential items are recorded in the confidential section of these minutes and are not publicly available unless released here.

The meeting concluded at 12.30pm.

CONFIRMED AS A TRUE AND CORRECT RECORD AT A  
MEETING OF THE FINANCE AND ASSURANCE  
COMMITTEE HELD ON MONDAY 27 SEPTEMBER  
2021.

DATE:.....

CHAIRPERSON:.....