
Risk and Assurance Committee

OPEN MINUTES UNCONFIRMED

Minutes of a meeting of Risk and Assurance Committee held in the Council Chambers, 126-148 Oxford St, Levin on Wednesday 30 April 2025 at 1:00pm.

PRESENT

Chairperson	Cr Sam Jennings	
Deputy Chairperson	Cr Paul Olsen	(Apology)
Members	Cr Alan Young	
	Cr Clint Grimstone	(Apology)
	Cr Jonathan Procter	
	Mayor Bernie Wanden	
	Jenny Livschitz	Independent Member (via A/V Link)
	Sarah Everton	Independent Member

IN ATTENDANCE

Reporting Officer	Jacinta Straker	Group Manager - Organisation Performance
	Monique Davidson	Chief Executive
	Daniel Haigh	Group Manager - Community Infrastructure
	Brent Harvey	Group Manager - Community Experience and Services
	David McCorkindale	Group Manager – Community Vision and Delivery
	Blair Spencer	Group Manager – Housing & Business Development
	Ashley Huria	Business Performance Manager
	Pei Shan Gan	Financial Controller
	Tanya Glavas	Safety & Wellbeing Lead
	Catherine Godfrey	Risk Advisor
Meeting Secretary	Alice Petersen	Democracy Support Officer

1 Apologies

Apology

Resolution number RAACC/2025/15

MOVED by Cr Jennings, seconded Mayor Wanden:

That the apology from Councillors Grimstone and Olsen be accepted.

CARRIED

2 Late Items

There were no late items.

3 Declaration of Interest

There were not declarations of interest.

4 Confirmation of Minutes

Resolution Number RAACC/2025/16

MOVED by Cr Jennings, seconded Cr Young:

That the minutes of the meeting of the Risk and Assurance Committee held on Wednesday, 26 February 2025, be confirmed as a true and correct record.

That the minutes of the meeting of the Public Excluded Meeting of the Risk and Assurance Committee held on Wednesday, 26 February 2025, be confirmed as a true and correct record.

CARRIED

5 Reports for Noting

5.1 PwC Tax Governance Presentation

Purpose | TE PŪTAKE

This report presented the Risk and Assurance Committee with the PricewaterhouseCoopers (PwC) annual tax update for the Horowhenua District Council, as part of the tax governance framework programme.

Resolution number RAACC/2025/17

MOVED by Cr Jennings, seconded Cr Young:

- A. That Report 25/203 PwC Tax Governance Presentation be received and noted.
- B. That this matter or decision be recognised as not significant in terms of s76 of the Local Government Act 2002.

CARRIED

Resolution Number RAACC/2025/18

MOVED by Cr Jennings, seconded Cr Procter:

- C. That the Committee notes the Annual Tax Update presentation by PwC.

CARRIED

Officers briefly introduced the report before introducing Phil Fisher from PricewaterhouseCoopers (PwC) to present the Annual Tax Update to the committee.

Mr Fisher presentation gave an update on the council's tax governance, pointing out key risk areas like GST, FBT, and withholding tax. Mr Fisher highlighted that a Council is good position and noted upcoming changes to FBT rules, the government stepping back from not-for-profit tax reforms, and future tax issues related to water services entities.

Mr Fisher answered questions from the committee around review prioritisation, operational changes with ACC levies and governance's role in tax oversight. overseeing tax risk.

5.2 Continuous Improvement and Audit Actions Monitoring Report

Purpose | TE PŪTAKE

This report updates the Risk and Assurance Committee on progress on the action items from previous resolutions.

This matter relates to Pursuing Organisation Excellence

Continuing the journey of organisational transformation by enabling a culture of service, excellence and continuous improvement.

Resolution number RAACC/2025/19

MOVED by Cr Jennings, seconded Cr Young:

- A. That Report 25/195 Continuous Improvement and Audit Actions Monitoring Report be received and noted.

CARRIED

Officers introduced the report and noted strong progress on audit action items, with several completed and set to be removed from the next report. Audit NZ has verbally approved the closure of some of the older recommendations. The PAYE compliance review is almost complete and outcomes will be updated for the next meeting.

Committee members praised the team for effectively addressing long-standing issues and improving oversight.

5.3 Health, Safety and Wellbeing Dashboard - Quarterly Report

Purpose | TE PŪTAKE

This report providing the Committee with Health, Safety and Wellbeing information and insights for the quarter from January 2025 – March 2025.

Resolution number RAACC/2025/20

MOVED by Cr Jennings, seconded Cr Young:

- A. That Report 25/207 Health, Safety and Wellbeing Dashboard - Quarterly Report be received and noted.

CARRIED

Officers introduced the report noting that Erode reporting is still being refined for detailed data to the minute as the committee has requested. Officers also highlighted that contractor reporting is now included, and all WorkSafe notifications have been closed with positive outcomes.

An increase in peoplesafe reports from civic sites since November 2024 is due to Local Waters coming inhouse so waters related incidents are now included. Threatening behaviour toward staff has risen across all sites, with police informed and staff encouraged to report incidents. Officers noted that risk management will be a key focus in coming years.

Officers highlighted the Health and Safety Deep Dive into Local Waters noting that it is a higher risk activity for Council but it has a strong safety mindset with high reporting culture.

5.4 Legislative Compliance

Purpose | TE PŪTAKE

This report detailed the Council's legislative compliance for the 12 months to 28 February 2025.

This matter relates to Pursuing Organisation Excellence

Continuing the journey of organisational transformation by enabling a culture of service, excellence and continuous improvement.

Resolution number RAACC/2025/21

MOVED by Cr Jennings, seconded Cr Young:

- A. That Report 25/208 Legislative Compliance be received and noted.

CARRIED

Officers introduced the report highlighting a 100% response rate from officers and noting an actions monitoring report will be brought to future meetings reporting progress. Officers also noted that a number of incompliance or partial compliance have been corrected already and this will be shown on the upcoming actions monitoring.

The committee commented positively on how comprehensive the report is and noted that there were no high risk areas with non-compliance or only partial compliance.

5.5 Risk and Assurance Committee Work Programme

Purpose | TE PŪTAKE

The purpose of this report was to provide the Risk and Assurance Committee with an outline of a draft Work Programme for 2024/25.

This matter relates to Pursuing Organisation Excellence

Continuing the journey of organisational transformation by enabling a culture of service, excellence and continuous improvement.

Resolution number RAACC/2025/22

MOVED by Cr Jennings, seconded Cr Young:

- A. That Report 25/220 Risk and Assurance Committee Work Programme be received and noted.

CARRIED

Officers introduced the report advised this is the proposed agenda for last meeting of this committee this triennium which is scheduled for August. Officer noted that the Annual Report 24/25 is scheduled to be adopted before the October Election.

Resolution Number RAACC/2025/23

MOVED by Cr Jennings, seconded Cr Young:

- B. That the Risk and Assurance Committee supports the proposed Risk and Assurance Committee Work Programme for 2024/25

CARRIED

5.6 Financial Dashboard as at 31 March 2025

Purpose | TE PŪTAKE

This report presented a high-level overview of the financial position and results to the committee, with a focus on the March 2025 results.

This matter relates to Pursuing Organisation Excellence

Continuing the journey of organisational transformation by enabling a culture of service, excellence and continuous improvement.

Resolution number RAACC/2025/24

MOVED by Cr Jennings, seconded Cr Young:

- A. That Report 25/224 Financial Dashboard as at 31 March 2025 be received and noted.

CARRIED

Officers introduced the report highlighting an increase in overdue debts, with both residential ratepayers and businesses facing financial stress. Officers advised they have a focus on reducing debt and working with the community to through payment arrangements.

Officers noted the changes in the capital projects program due to shifting priorities, funding availability and market conditions, advising that this is leading to a slight decrease in planned spending.

5.7 Treasury Update - March 2025

Purpose | TE PŪTAKE

This report was presented to update the committee on the treasury activity for the last quarter, which is outlined in the Bancorp Treasury Reporting Dashboard for the March 2025 quarter.

This matter relates to Ensuring Financial Discipline and Management

Monitor Treasury opportunities to take advantage of favourable interest rates, reduce debt servicing costs, and maintain the Council's credit rating.

Provide transparent financial reporting and regular updates to the community on the Council's financial performance and initiatives.

Ensure financial discipline and compliance with our financial strategy and benchmarks.

Resolution number RAACC/2025/25

MOVED by Cr Jennings, seconded Cr Young:

- A. That Report 25/202 Treasury Update - March 2025 be received and noted.
B. That this matter or decision is recognised as not significant in terms of S76 of the Local Government Act.

CARRIED

Officers introduced the report and noted that there was no borrowing activity in the last quarter.

The Committee queried if forecasted percentage of debt to operating income ratio is on target. Officers confirmed it is projected to be under 250% financial strategy limit.

Resolution Number RAACC/2025/26

MOVED by Cr Jennings, seconded Cr Young:

- C. That the Committee notes the Bancorp Treasury Reporting Dashboard for the March 2025 quarter.
- D. That the Committee notes the presentation from Bancorp Treasury that is tabled at the committee.

CARRIED

8 Procedural motion to exclude the public

Resolution Number RAACC/2025/27

MOVED by Cr Jennings, seconded Cr Young:

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

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 follows.

This resolution is made in reliance on section 48(1)(a) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by section 6 or section 7 of that Act which would be prejudiced by the holding of the whole or relevant part of the proceedings of the meeting in public, as follows:

C1 Discussion on the Options for Credit Rating Services

Reason:	The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.
Interests:	s7(2)(h) - The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.
Grounds:	s48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.
Plain English Reason:	This report is to facilitate a discussion of potential suppliers. Discussion of this item in public would disadvantage Council in potential future negotiations.

C2 Risk Management Quarterly Report

Reason:	The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 6.
Interests:	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.
Grounds:	s48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 6.
Plain English Reason:	This report identifies potential vulnerabilities and strategies to manage these vulnerabilities. Disclosing these would negate the effectiveness of risk mitigations..

The text of these resolutions is made available to the public who are present at the meeting and form part of the minutes of the meeting.

CARRIED

2.09 pm The public were excluded.

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

3.08 pm

There being no further business, the Chairperson declared the meeting closed.

CONFIRMED AS A TRUE AND CORRECT RECORD
AT A MEETING OF RISK AND ASSURANCE
COMMITTEE HELD ON

DATE:

CHAIRPERSON: