

**MINUTES OF WAIROA DISTRICT COUNCIL
FINANCE, ASSURANCE & RISK COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBER, WAIROA DISTRICT COUNCIL, CORONATION SQUARE, WAIROA
ON TUESDAY, 25 MARCH 2025 AT 12:32 PM**

PRESENT: His Worship the Mayor Craig Little, Cr Jeremy Harker, Cr Denise Eaglesome-Karekare, Mr Philip Jones, Cr Benita Cairns, Cr Melissa Kaimoana

IN ATTENDANCE: **Kitea Tipuna** (Tumu Whakarae | Chief Executive), **Gary Borg** (Pouwhakarae – Pūtea/Tautāwhi Rangapū | Group Manager Finance and Corporate Support), **Te Aroha Cook** (Kaiarataki Whakaoranga | Recovery Manager), **Luke Knight** (Acting Group Manager Assets and Infrastructure), **Hinetaakoha Viriaere** (Pouwhakarae Whakamahere me te Waeture | Group Manager Planning and Regulatory), **Juanita Savage** (Pouwhakarae Rātonga Hapori me te Whakawhanake | Group Manager Community Services and Development), **Hinemoa Hubbard** (Kaiurungi Mana Ārahi | Governance Officer), **Michael West** (Kaitātari Pakihi | Business Analyst), **Madhan Nageswararao** (Kaiwhakahaere Pūtea | Finance Manager), **Karla Hogan** (Kaitohutohu Pūtea me ngā Kirimana | Funding and Contracts Advisor), **Kate Standring** (Executive Principal), **Lawrence Yule** (Crown Manager), Ernst & Young (EY) staff (via teams): **Gabriel Ahkit, David Borrie**

1 KARAKIA

A karakia was held before the meeting.

2 APOLOGIES FOR ABSENCE

Nil.

3 DECLARATION OF CONFLICT OF INTEREST

Nil.

4 CHAIRPERSON'S ANNOUNCEMENTS

Nil.

5 LATE ITEMS OF URGENT BUSINESS

Nil.

6 PUBLIC PARTICIPATION

Nil.

7 MINUTES OF THE PREVIOUS MEETING

COMMITTEE RESOLUTION 2025/261

Moved: His Worship the Mayor Craig Little

Seconded: Cr Melissa Kaimoana

That the minutes of the Ordinary Meeting held on 11 February 2025 be confirmed.

CARRIED

8 GENERAL ITEMS

8.2 2024/25 ANNUAL REPORT AUDIT WORKPLAN

COMMITTEE RESOLUTION 2025/262

Moved: Cr Jeremy Harker

Seconded: Cr Benita Cairns

The Committee receives the report.

CARRIED

David Borrie (EY) introduced the report.

The Chair highlighted revaluation, impairment, and fair value assessment as key audit risks.

8.1 THREE WATERS ACTIVITY RISK UPDATE

COMMITTEE RESOLUTION 2025/263

Moved: Mr Philip Jones

Seconded: Cr Denise Eaglesome-Karekare

The Committee receives the report.

CARRIED

The Group Manager of Assets & Infrastructure introduced the report.

The Chair queried how risks can be monitored in the absence of a detailed report. The Group Manager of Finance and Corporate Support advised that an enterprise risk system is being implemented, and that a spreadsheet model is being used in the interim.

8.3 HEALTH, SAFETY AND WELLBEING REPORT

COMMITTEE RESOLUTION 2025/264

Moved: Cr Jeremy Harker

Seconded: Cr Denise Eaglesome-Karekare

The Committee receives the report.

CARRIED

The Health, Safety and Wellbeing officer introduced the report.

The committee asked how required spending is integrated into the annual plan process. The Health, Safety and Wellbeing Officer advised that actions can be entered into the system; however, significant expenditures must undergo a separate risk assessment process outside of the system.

8.4 VERBAL UPDATE FROM RECOVERY MANAGER**COMMITTEE RESOLUTION 2025/265**

Moved: Cr Denise Eaglesome-Karekare

Seconded: His Worship the Mayor Craig Little

The Committee receives the report.

CARRIED

The Recovery Manager highlighted the following:

- The report was prepared in response to an action point raised by the former Group Manager of Assets and Infrastructure, who was concerned about the risk of Recovery work affecting scheduled operations due to staff being assigned to other duties.
- An exit strategy is in progress, with Recovery scheduled to end on 30th June.
- The CSR system is poorly configured, with CSRs being lodged and then inconsistently processed, resulting in them being dispersed across various areas.

8.5 2025/26 ANNUAL PLAN UPDATE**COMMITTEE RESOLUTION 2025/266**

Moved: Cr Denise Eaglesome-Karekare

Seconded: Cr Melissa Kaimoana

The Committee receives the report.

CARRIED

The Business Analyst highlighted that changes had been made to the Mahanga Water Project, noting it had been removed from the document since the creation of the agenda.

The committee requested that a summary be included explaining the progression from the originally proposed rates increase in Year 2 to the current position.

8.6 MONTHLY REPORT TO 31 JANUARY 2025**COMMITTEE RESOLUTION 2025/267**

Moved: Cr Denise Eaglesome-Karekare

Seconded: Cr Benita Cairns

The Committee receives the report.

CARRIED

8.7 COMMITTEE WORK PLAN 2025**COMMITTEE RESOLUTION 2025/268**

Moved: Mr Philip Jones

Seconded: His Worship the Mayor Craig Little

The Committee approves the Work Plan.

CARRIED

9 PUBLIC EXCLUDED ITEMS**RESOLUTION TO EXCLUDE THE PUBLIC****COMMITTEE RESOLUTION 2025/269**

Moved: Cr Denise Eaglesome-Karekare

Seconded: Cr Melissa Kaimoana

That the public be excluded from the following parts of the proceedings of this meeting at 2:03pm.

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
9.1 - P/Ex Verbal Update from Recovery Manager	s7(2)(c)(ii) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under

	<p>making available of the information would be likely otherwise to damage the public interest</p> <p>s7(2)(d) - the withholding of the information is necessary to avoid prejudice to measures protecting the health or safety of members of the public</p> <p>s7(2)(e) - the withholding of the information is necessary to avoid prejudice to measures that prevent or mitigate material loss to members of the public</p>	section 6 or section 7
9.2 - Systems and Processes Review	s7(2)(c)(ii) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely otherwise to damage the public interest	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
9.3 - Internal Audit, Focus Area: Contractors	<p>s7(2)(b)(ii) - the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information</p> <p>s7(2)(c)(i) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied</p>	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7

	<p>s7(2)(g) - the withholding of the information is necessary to maintain legal professional privilege</p> <p>s7(2)(h) - the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities</p>	
CARRIED		

COMMITTEE RESOLUTION 2025/270

Moved: Cr Denise Eaglesome-Karekare

Seconded: Mr Philip Jones

That the Committee moves out of Closed Committee into Open Committee at 2:37pm.

CARRIED

The Meeting closed at 2:38pm.

The minutes of this meeting were confirmed at the Finance, Assurance & Risk Committee Meeting held on 6 May 2025.

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CHAIRPERSON