

Risk and Assurance Committee

Open Minutes

- Commencing:** Wednesday 27 November 2024, 9.30 am
- Venue:** Council Chambers, Regional House, 1 Elizabeth Street, Tauranga, and via Zoom (Audio Visual Meeting)
- Chairperson:** Cr Stuart Crosby
- Deputy Chairperson:** Bruce Robertson (Independent Member)
- Members:** Cr Ron Scott
Cr Andrew von Dadelszen
Cr Te Taru White
Cr Kevin Winters
- In Attendance:** Councillors: Cr Malcolm Campbell, Cr Toi Kai Rākau Iti, Cr Jane Nees (via Zoom), Cr Ken Shirley, Cr Lyall Thurston
Staff: Fiona McTavish – Chief Executive; Mat Taylor – General Manager, Corporate; Namouta Poutasi – General Manager, Strategy and Science; Chris Ingle – General Manager, Integrated Catchments; Kataraina O’Brien – General Manager, Strategic Engagement; Reuben Fraser – General Manager, Regulatory Services (via Zoom); Kumaren Perumal – Chief Financial Officer; Nolene Naude – Financial Accounting Team Lead (via Zoom); AJ Prinsloo – Finance Manager; Steven Slack – Risk & Assurance Manager; Clive Gough – Principal Internal Auditor; Annabel Taylor – Manager, Special Projects; Brigid McDonald – Legal Counsel; Monique Brooks – Legal and Commercial Manager; Mark Townsend – Engineering Manager (via Zoom); Jenny Teeuwen – Committee Advisor
External: Warren Goslett – Audit NZ
- Apologies:** Chairman Doug Leeder (Ex Officio), Cr Te Tau White

1. Chairperson’s Opening Statement

The Chairperson, Cr Stuart Crosby, declared the meeting open and reminded those present that the public section of the meeting was being livestreamed and that the livestream recording would be available on the Bay of Plenty Regional Council YouTube channel, link: [Risk and Assurance Committee Meeting – 27 November 2024](#).

Councillors present who were not members of the Committee were invited up to the table and reminded that whilst they were able to ask questions and participate in discussion, they were not able to participate in voting.

2. Apologies

Resolved

That the Risk and Assurance Committee:

- 1 Accepts the apologies from Chairman Leeder, and from Cr Te Taru White who may need to leave the meeting for a period of time, tendered at the meeting.

Crosby/Winters
CARRIED

3. Declaration of Conflicts of Interest

None declared.

4. Minutes

Minutes to be Confirmed

4.1 Risk and Assurance Committee Minutes - 25 September 2024

Resolved

That the Risk and Assurance Committee:

- 1 Confirms the Risk and Assurance Committee Minutes - 25 September 2024 as a true and correct record.

White/Crosby
CARRIED

5. Reports

5.1 Chairperson's Report

Presented by: Mat Taylor – General Manager Corporate

Resolved

That the Risk and Assurance Committee:

- 1 Receives the report, Chairperson's Report.

White/Robertson
CARRIED

5.2 Audit New Zealand Report on the audit of the Bay of Plenty Regional Council for the year ended 30 June 2024

Presented by: Kumaren Perumal – Chief Financial Officer
Warren Goslett - Audit NZ

In Response to Questions

- Whilst revaluations could be performed at any time throughout the year, it was recommended that assets scheduled for revaluation on 1 July (first day of a new financial year) be revalued on 30 June (last day of the previous financial year) to ensure any variance was within acceptable thresholds and assets reflected fair value at year-end.
- There would be a focus on progressing and closing off as many recommendations as practicable before the end of the financial year. This Committee will be updated on progress.

Key Points - Members

- The Chair extended thanks to the Audit NZ team for their collaboration effort on the audit process; it had been a relatively smooth audit.

Resolved

That the Risk and Assurance Committee:

- 1 Receives the report, Audit New Zealand Report on the audit of the Bay of Plenty Regional Council for the year ended 30 June 2024.**

**Crosby/Robertson
CARRIED**

5.3 Expenditure and Koha report for the year ended 30 June 2024

Minutes Attachment: Supplier Payments Report for the year ended 30 June 2024 - REDACTED (revised 2 December 2024): Objective ID A4833670



Presented by: Kumaren Perumal – Chief Financial Officer
AJ Prinsloo – Finance Manager
Nolene Naude – Financial Accounting Team Lead
Monique Brooks – Legal and Commercial Manager
Fiona McTavish – Chief Executive

In Response to Questions

- The methodology applied in making redactions was to protect the privacy of natural persons.
- Attachment 5: Supplier Payments Report for the Year Ending 30 June 2024 (REDACTED) – It was noted that Boffa Miskell was originally identified as an individual instead of a company, leading to their name being redacted in accordance with the Privacy Act. This error would be corrected and Boffa Miskell would appear in an amended attachment which would be made available as a Minutes Attachment for this meeting on BOPRC's Agenda and Minutes webpage: [Agendas and Minutes](#).
- When looking at the level of spend, categories of suppliers, and the nature of the spend, nothing drew attention in terms of deviation from policy.
- Procurement efficiencies, in particular a reduction in spend for consultants and contractors was a key focus for BOPRC. Deliverability reviews by function were undertaken and one of the areas looked at was whether it was more cost effective to have staff rather than engage contractors/consultants e.g. BOPRC Dive Team, and increased staff in Rivers and Drainage Team to reduce the need for consultants.

- Local suppliers were supported where possible but this was dependent on expertise/skills needed.

Resolved

That the Risk and Assurance Committee:

- 1 Receives the report, Expenditure and Koha report for the year ended 30 June 2024.**
- 2 Confirms the public be excluded on the grounds set out in the Local Government Official Information and Meetings Act 1987 from consideration of the following report attachments:**
 - (a) Koha for the twelve months ended 30 June 2024 - UNREDACTED under Section 48(1)(a)(i) Section 7 (2)(a) as withholding the information is necessary to protect the privacy of natural persons, including that of deceased natural persons and that this attachment remain in Public Excluded.**
 - (b) Supplier Payments Report as at 30 June 2024 - UNREDACTED under Section 48(1)(a)(i) Section 7 (2)(a) as withholding the information is necessary to protect the privacy of natural persons, including that of deceased natural persons and that this attachment remain in Public Excluded.**

**Crosby/Scott
CARRIED**

5.4 Internal Audit Update and Completed Audit Reports

Presented by: Steven Slack – Risk and Assurance Manager

Key Points

- Introduced Clive Gough, new Principal Internal Auditor. Clive came to the organisation with a wealth of experience as an audit practitioner in Australia and New Zealand, covering a large range of audits in both the commercial and public sector.

In Response to Questions

- Staff were comfortable that the science work undertaken was the right work and that this was presented and available for good decision making around the table. This had not been included in the report as only areas where improvements needed to be made were reported on. It was suggested that statements of positive assurance were also included in reports going forward.

Resolved

That the Risk and Assurance Committee:

- 1 Receives the report, Internal Audit Update and Completed Audit Reports.**

**Robertson/Winters
CARRIED**

6. Public Excluded Section

Resolved

Resolution to exclude the public

- 1 Excludes the public from the following parts of the proceedings of this meeting as set out below:

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:

Item No.	Subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Grounds under Section 48(1) for the passing of this resolution	When the item can be released into the public
8.3	Expenditure and Koha report for the year ended 30 June 2024 - Attachment 3 - Koha for the twelve months ended 30 June 2024 - UNREDACTED - Public Excluded	Withholding the information is necessary to protect the privacy of natural persons, including that of deceased natural persons.	48(1)(a)(i) Section 7 (2)(a).	To remain in public excluded.
8.3	Expenditure and Koha report for the year ended 30 June 2024 - Attachment 6 - Supplier Payments Report as at 30 June 2024 - UNREDACTED - Public Excluded	Withholding the information is necessary to protect the privacy of natural persons, including that of deceased natural persons.	48(1)(a)(i) Section 7 (2)(a).	To remain in public excluded.
9.1	Public Excluded Risk and Assurance Committee Minutes - 25 September 2024	As noted in the relevant Minutes.	As noted in the relevant Minutes.	To remain in public excluded.
9.2	Key Risk Register	Withholding the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage.	48(1)(a)(i) Section 7 (2)(j).	On the Chief Executive's approval.

9.3	Flood Implications Work Programme Update	Withholding the information is necessary to maintain legal professional privilege.	48(1)(a)(i) Section 7 (2)(g).	On the Chief Executive's approval.
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**Robertson/White
CARRIED**

11.48am - the meeting closed.

CONFIRMED

Cr Stuart Crosby
Chairperson, Risk and Assurance Committee