



A G E N D A

Extraordinary Council Meeting

Council Chambers

**8 August 2018
commencing at 8.00 am**

His Worship the Mayor R.B. Smith
Deputy Mayors Cr H.M. Lash and Cr L.J. Martin
Crs D.L. Carruthers, R.W. Eatwell, D.M.J. Havill ONZM,
J.A. Neale, G.L. Olson, D.C. Routhan



EXTRAORDINARY COUNCIL **MEETING**

**EXTRAORDINARY MEETING OF THE WESTLAND DISTRICT COUNCIL,
TO BE HELD IN THE COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA
ON WEDNESDAY 8 AUGUST 2018 COMMENCING AT 8.00 AM**

COUNCIL VISION

We work with the people of Westland to grow and protect our communities,
our economy and our unique natural environment.

Purpose:

The Council is required to give effect to the purpose of local government as prescribed by section 10 of the Local Government Act 2002. That purpose is:

- (a) To enable democratic local decision-making and action, by and on behalf of, communities; and
- (b) To meet the current and future needs of communities for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses.

1. MEMBERS PRESENT, APOLOGIES AND INTEREST REGISTER

1.1 Apologies & Leave of Absence

Cr R.W. Eatwell

1.2 Interest Register

2. FINANCE AUDIT AND RISK COMMITTEE – TERMS OF REFERENCE

(Pages 3-12)

Report



DATE: 8 August 2018

TO: Mayor and Councillors

FROM: Group Manager: Corporate Services

FINANCE AUDIT AND RISK COMMITTEE - TERMS OF REFERENCE

1 SUMMARY

- 1.1 The purpose of this report is to establish the terms of reference for the Finance, Audit and Risk Committee.
- 1.2 This issue arises from the concern from some Councillors that the terms of reference of this committee could allow for approval of items that should be dealt with at full Council, and the requirement to clarify its membership, function and purpose.
- 1.3 Council seeks to meet its obligations under the Local Government Act 2002 and the achievement of the District Vision adopted by Council as part of the Long Term Plan 2018-28. These are stated on Page 2 of this agenda.
- 1.4 This report concludes by recommending that Council adopts the terms of reference for the Finance, Audit and Risk Committee, attached as **Appendix 1**.

2 BACKGROUND

- 2.1 Committees of Council are automatically disestablished at the end of each triennium.
- 2.2 Following the local body elections in October 2016, the Mayor, exercising the powers vested by s.41A of the LGA, established the committee structure of Council and appointed Deputy Mayor Martin as the Chair of the Finance, Audit and Risk Committee.
- 2.3 The Mayor, who is automatically a member of all committees of Council, has determined that all elected members shall also be members of the Committee.

- 2.4 Schedule 7 of the LGA details the legislative framework under which committees of Council must operate, including the limitations to authority that can be delegated to a committee.

3 CURRENT SITUATION

- 3.1 In order to enable a committee to be effective in its role Council must formally delegate the relevant authorities and responsibilities. This is conventionally achieved through the adoption of terms of reference.
- 3.2 The terms of reference for the Finance, Audit and Risk Committee prescribe its scope and remit. It has been reviewed by the Chair.
- 3.3 The delegations manual will be updated to reflect any changes made on the adoption of the terms of reference.

4 OPTIONS

- 4.1 Option 1: Adopt the terms of reference as attached.
- 4.2 Option 2: Adopt a modified terms of reference.
- 4.3 Option 3: Do nothing, do not adopt terms of reference.

5 SIGNIFICANCE AND ENGAGEMENT

- 5.1 In accordance with Council's policy on Significance and Engagement the adoption of terms of reference is administrative and of low significance. The purpose of a committee is to provide efficient and effective governance in a focus area. The terms of reference enable Committee to carry out its responsibilities as intended by Council and within the framework of the LGA.
- 5.2 The Committee has been established to carry out duties that would otherwise be performed by Council, therefore no consultation is required.

6 ASSESSMENT OF OPTIONS (INCLUDING FINANCIAL IMPLICATIONS)

- 6.1 Option 1 reflects the intent of the Mayor and Council and the terms of reference presented has been reviewed by the Chair.
- 6.2 Option 2 enables the entire Council to have an input to the functions that this Committee should perform. Any amendments must be compliant with the provisions of Schedule 7 of the LGA.

- 6.3 Establishing terms of reference for committees does not in itself illicit any financial consequences. It should be noted that the appointment of elected members as chairs of committees is likely to have implications for their remuneration and in particular the distribution of the pool for compensation for additional duties. This matter is dealt with in a separate report.
- 6.4 The operation of formal committees does bring additional administrative burden, due to the LGA requirements for public notification, meeting protocols and the preparation of agendas and recording of minutes.
- 6.5 The Mayor has indicated that the Committee should meet on the same days as Ordinary Council Meetings. This would mitigate travel costs. However, this could mean that any items that are being recommended to Council for approval will be delayed.
- 6.6 Under Option 3 the Committee would have no delegations and would exist in name only. It would be unable to fulfil its mandate.

7 PREFERRED OPTIONS AND REASONS

- 7.1 The preferred option is 1: Adopt the terms of reference as attached. This reflects the intentions of Council to delegate specific responsibilities to the Committee.


8 RECOMMENDATIONS

- A) **THAT** Council adopts the terms of reference for the Finance, Audit and Risk Committee, attached as **Appendix 1**.
- B) **THAT** Council instructs the Chief Executive to update Part III of the Delegations Manual – “Delegations to Standing Committees” to reflect these terms of reference.

Lesley Crichton
Group Manager: Corporate Services

Appendix 1: Terms of Reference for the Finance, Audit and Risk Committee

TERMS OF REFERENCE FOR THE FINANCE, AUDIT AND RISK COMMITTEE

 <p>WESTLAND DISTRICT COUNCIL COUNCIL COMMITTEE</p>	Authorising Body	Mayor / Council
	Status	Standing Committee
	Title	Finance, Audit & Risk Committee
	Approval Date	8 August 2018
	Administrative Support	Group Manager – Corporate Services

REPORTING TO: Council

CONSTITUTION: Deputy Mayor Martin (Chairperson)
All other elected members
Chair of Te Rūnanga o Ngāti Waewae
Chair of Te Rūnanga o Mākaawhio

MEETING FREQUENCY: As required.

QUORUM: Chairperson and any three members

OBJECTIVE Purpose:

To:

Advise Council in its management and execution of its obligations in relation to its overall financial performance and prudence, on the robustness of its Administration’s internal and external control systems and provide reasonable assurance in relation to the integrity and reliability of financial and non-financial reporting processes used. In particular advice is to be provided on:

assist the Council to discharge its responsibilities for:

- The robustness of the internal control framework and governance practices in place;
- The integrity and appropriateness of internal and external reporting and accountability arrangements;
- The robustness of risk management systems, processes and practices;
- The independence and adequacy of internal and external audit functions;
- The measure of compliance with applicable laws, regulations, standards and best practice guidelines; and
- The robustness establishment and maintenance of controls to safeguard the Council's financial and non-financial assets; and-
- The level of certainty that to ensure any obligations under for the Treaty of Waitangi are considered when consulting on financial, audit and risk decisions.

6-8. Undertake the functions delegated to it, as outlined herein.

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SCOPE OF ACTIVITY Responsibility:

Provide advice to Council on all ~~Cover all~~ matters pertaining to good practice in relation to ~~for F~~ Finance, Audit and Risk committees, as a means to allowing Council to fulfil its statutory and other obligations in that respect and, in the process attend to the following: including consideration of the following in relation to processes and practices in place; matters.

(a) Internal Control Framework

Form a view whether:

- i. ~~Current Review whether management's approaches to~~ maintaining an effective internal control framework ~~are~~ sound and effective.
- ii. ~~Review whether management has taken steps to embed aaA~~ culture that is committed to probity and ethical behaviour ~~is maintained~~.
- iii. ~~Review whether there are appropriate~~ Appropriate systems, processes and controls ~~are~~ in place ~~to~~ prevent, detect and effectively investigate fraud.

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(b) Internal Reporting

~~i. Assess the level of confidence in and satisfaction with the processes for ensuring the completeness and quality of financial and operational information being provided to the Council. This includes~~

~~iii.i. Seek advice ~~Taking advice~~ periodically from internal and external auditors on the issue regarding the completeness and quality of financial and operational information that is provided to the Council.~~

(c) External Reporting and Accountability

Form an opinion on;

~~i. Agree the appropriateness of the Council's existing accounting policies and principles and any proposed change. This may include~~

~~iii.i. Enquiring of internal and from external auditors as to for any information that affects the quality and clarity of the Council's financial statements and statements of service performance, and assess whether appropriate action has been taken by management in response to the above.~~

~~iv.ii. The level of confidence that Satisfy itself that the financial statements and statements of service performance are supported by appropriate management signoff on the statements and on the adequacy of the systems of internal control (i.e. letters of representation), and recommend signing of the financial statements by the Chief Executive/Mayor and adoption of the Annual Report or Long Term Plan.~~

~~v.iii. Confirm that the consistency of processes are in place to ensure that financial information included in the entity's Annual Report and Long Term Plan is consistent with the signed financial statements.~~

(d) Risk Management

Form and opinion on:

~~i. Review whether management has in place a current and comprehensive risk management framework and associated procedures are in place for effective identification and management of the Council's significant risks.~~

~~ii. The robustness of Review Council's annual insurance renewal and ensure the appropriateness of the level of self-insured risk.~~

~~iii. Consider whether appropriate action is being taken by Management to mitigate Council's significant risks.~~

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(e) Internal Audit

Form an opinion on:

~~i. Review and approve the~~The internal audit coverage and annual work plans, ~~and the extent to which ensuring~~ these plans are based on the Council's risk profile;

~~ii. ensuring that the internal auditor has adequate resources and skills to undertake the work and is not subject to undue management influence;~~

~~ii.i. Review the~~The ~~measure and timeliness of adequacy of management's staff~~ implementation of internal audit recommendations;

~~iii.ii. The robustness and relevance of the~~ Review the internal audit charter to ensure appropriate organisational structures, authority, access, independence, resourcing and reporting arrangements are in place.

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(f) External Audit

i. At the start of each audit, confirm the terms of the engagement, including the nature and scope of the audit, timetable and fees, with the external auditor;

~~ii.~~ Receive the external audit report(s) and review action to be taken by management on significant issues and audit recommendations raised within. If necessary

~~iv.ii. Conduct~~this can include ~~-a members-only session (i.e. without any staff management present) with external audit to discuss any matters that the auditors wish to bring to the Committee's attention and/or any issues of independence;~~

~~v.iii. Make a recommendation to Council on~~Consider any recommendation by ~~the Chief Executive Officer management~~ that the Office of the Auditor-General replaces the external auditor.

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Commented [A2]: Include in delegations?

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(g) Compliance with Legislation, Standards and Good Practice Guidelines

~~i. Form an opinion on~~ Review the effectiveness of the system for monitoring the Council's compliance with laws (including governance legislation, regulations and associated government policies), with Council's own standards, and Good Practice Guidelines as applicable.

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ii. Conducting and monitoring special investigations, in accordance with Council policy, and reporting the findings and recommendations to Council.

DELEGATIONS TO THE COMMITTEE: POWER TO ACT:

The Finance, Audit and Risk Committee shall have the following delegated powers and be accountable to Council for the exercising of these powers. In exercising the delegated powers, the committee will operate within:

- policies, plans, standards or guidelines that have been established and approved by Council;
- the overall priorities of Council;
- the needs of Iwi and the local communities; and
- the approved budgets for the activity.

The Finance, Audit and Risk Committee shall have delegated authority to:

1. Approve:

- i. the appointment of the internal auditor;
- ii. risk management and internal audit programmes;
- iii. audit engagement letters and letters of undertaking for audit functions;
- iv. additional services provided by the external auditor;
- v. contractual arrangements within the framework of the Liability Management Policy, including swaps, and the Investment Policy.

2. Recommend to Council:

- i. adoption, or non-adoption of completed financial and non-financial performance statements; and
- ii. governance policies associated with Council's financial, accounting, risk management, compliance and ethics programmes and internal control functions;
- iii. accounting treatments, changes in generally accepted accounting practice, and new accounting and reporting requirements.

3. Conduct and monitor special investigations in accordance with Council policy, including engaging on behalf of Council expert assistance, legal advisors or external auditors, and, where appropriate, recommend action(s) to Council.

Council conveys the following delegations upon the Committee:

- a) Approve meeting minutes of the Committee.
- b)a) Approve insurance arrangements
- e)b) Approve Revisions to Risk Management and Fraud Prevention Policies

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~~d)e) Approve contractual arrangements within the framework of the Liability Management Policy, including swaps, and the Investment Policy.~~

Power to Delegate

The Audit Committee may not delegate any of its responsibilities, duties or powers.

Membership

The Audit Committee will comprise the following, one of which will be the chairperson:

- Deputy Mayor Martin (Chairperson)
- All other elected members
- Chair of Te Rūnanga o Ngāti Waewae
- Chair of Te Rūnanga o Makaawhio

For clarity, the Mayor is a member of the committee in accordance with s.41A of the Local Government Act 2002.

Chairperson

The Chairperson is responsible for:

- The efficient functioning of the Committee;
- Setting the agenda for Committee meetings in conjunction with the Chief Financial Officer; and
- Ensuring that all members of the Committee receive sufficient timely information to enable them to be effective Committee members.

The Chairperson will be the link between the Committee and Council staff.

Quorum

The quorum at any meeting of the Committee shall be Chairperson and any three members.

Frequency of Meetings

The Committee shall meet as required but not less than quarterly.

Relationships with Other Parties

The Chief Executive is responsible for servicing and providing support to the Committee in the completion of its duties and responsibilities. The Chief Executive has appointed the Group Manager - Corporate Services to provide these functions on his/her/their behalf.

The Chairperson may request the Chief Executive and staff in attendance to leave the meeting for the duration of the discussion. The Chairperson will provide minutes for that part of the meeting.

Contacts with Media and Outside Agencies

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The Committee Chairperson is the authorised spokesperson for the Committee in all matters where the Committee has authority or a particular interest.

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Committee members, including the Chairperson, do not have delegated authority to speak to the media and/or outside agencies on behalf of Council on matters outside of the Committee's delegations.

The Group Manager - Corporate Services will manage the formal communications between the Committee and its constituents and for the Committee in the exercise of its business. Correspondence with central government, other local government agencies or other official agencies will only take place through Council staff and will be undertaken under the name of the District Council.

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Conduct of Affairs

The Committee shall conduct its affairs in accordance with the Local Government Act 2002, the Local Government Official Information and Meetings Act 1987, the Local Authorities (Members' Interests) Act 1968, Council's Standing Orders and Code of Conduct.

Public Access and Reporting

Notification of meetings to the public and public access to meetings and information shall comply with Standing Orders, but it should be noted that:

- Workshop meetings solely for information and discussions and at which no resolutions or decisions are made may be held in accordance with Standing Orders.
- Extraordinary meetings of the Committee must be held in accordance with Standing Orders.

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The public may be excluded from the whole or part of the proceedings of the meeting and information withheld on one or more of the grounds specified in s.48 of the Local Government Official Information and Meetings Act 1987.

The Committee shall record minutes of all its proceedings.

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