MINUTES OF THE RISK AND ASSURANCE SUB-COMMITTEE MEETING OF THE GREY DISTRICT COUNCIL

Held in Council Chambers, 105 Tainui Street, Greymouth

on Friday 23 October 2026 commencing at 1:30pm

PRESENT: Mr Anton Becker (Chair)

Mayor Tania Gibson (Deputy Chair), Councillor Robert Mallinson, Councillor Rex MacDonald, Councillor Jack O'Connor

IN ATTENDANCE: Joanne Soderlund (Chief Executive), Kathryn Ruddle (Group Manager Corporate Services), Peter O'Sullivan (Group Manager Economic Development & Regulatory Services), Neil Engelbrecht (Finance Manager) left meeting at 2.17pm , via Zoom, Cath Wilson (Health & Safety Manager) via Zoom left meeting at 2.17pm, Trish Jellyman (Democracy Advisor), Laura Mills (Communication and Engagement Manager), Megan Bourke (Communications Officer)

1 APOLOGIES AND DECLARATIONS OF INTEREST

1.1 APOLOGIES

There were no apologies.

1.2 UPDATES TO THE INTERESTS REGISTER

There were no updates to the Interest Register.

1.3 IDENTIFY ANY CONFLICTS OF INTERESTS IN THE AGENDA

There were no declarations of interest.

1.4 NOTIFICATION OF LATE ITEMS

There were no late items.

2 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

2.1 CONFIRMATION OF THE RISK AND ASSURANCE SUB-COMMITTEE MEETING HELD ON 17 AUGUST 2026

COMMITTEE RESOLUTION RA 26/10/029

Moved: Cr Robert Mallinson
Seconded: Cr Jack O'Connor

That the minutes of the Risk and Assurance Sub-Committee Meeting held on 17 August 2026 be confirmed as true and correct.

Carried Unanimously

UNCONFIRMED

3 AGENDA ITEMS

3.1 2026 ANNUAL REPORT AUDIT CLOSE OUT REPORT AND DRAFT 2026 ANNUAL REPORT

Refer page 15 of the agenda.

Bridget Chapman, Audit Director from Ernst Young addressed the meeting and spoke to the Audit Close Out report. She advised that there are a few matters outstanding which will be worked through over the next week. She confirmed that there are no audit adjustments to date. She also confirmed that rate setting work has been completed and there are no concerns with testing of this.

The GMCS advised that this is very much a draft copy of the Annual Report and there will be minor changes.

COMMITTEE RESOLUTION RA 26/10/030

Moved: Mr Anton Becker
Seconded: Mayor Tania Gibson

That the Risk and Assurance Sub-committee:

1. Receives both the 2026 Annual Report Close out report and draft 2026 Annual report.

Carried Unanimously

3.2 HEALTH & SAFETY UPDATE

Refer page 32 of the agenda.

Cr O'Connor stated that it is pleasing to see the increase to 64% for the safety maturity score which is a big improvement.

Discussion took place on the number of acts of aggression and violence which is high.

Discussion also took place around near misses. The HSM confirmed that numbers for near misses come from all areas of the organisation.

The HSM advised that the safety maturity increase relates to staff improving contractor prequalification numbers, improved health & safety training and improvements in the Health & Safety management system.

Discussion took place on contractor prequalification. It was confirmed that all major contractors are prequalified, they all undertake medium to high risk work which is part of their daily activities.

The HSM advised that ongoing support for contractors is in place for prequalification as this is new to some of them and will take some time to complete.

COMMITTEE RESOLUTION RA 26/10/031

Moved: Mayor Tania Gibson
Seconded: Cr Jack O'Connor

That the Risk and Assurance Sub-Committee Meeting:

1. Receives this report and notes the content herein.

Carried Unanimously

3.3 TAX RISK MANAGEMENT STRATEGY AND TAX GOVERNANCE FRAMEWORK ADOPTION

Refer page 35 of the agenda.

The GMCS advised that the purpose of this report is to tighten up tax governance and is about making sure people understand their responsibilities around tax responsibilities.

Her Worship stated that this is a good move and will ensure that this committee has oversight over this area.

The GMCS confirmed that this is a new policy.

COMMITTEE RESOLUTION RA 26/10/032

Moved: Mayor Tania Gibson
Seconded: Cr Jack O'Connor

That the Risk and Assurance Sub-committee:

1. Receives the report "Tax Risk Management Strategy and Tax Governance Framework".
2. Adopts the Grey District Council Tax Risk Governance Framework to take effect from 23 October 2026.
3. Adopts the Grey District Council Tax Risk Management Strategy to take effect from 23 October 2026.

Carried Unanimously

3.4 INLAND REVENUE DEPARTMENT GST VOLUNTARY DISCLOSURE

Refer page 48 of the agenda.

The GMCS spoke to this report and advised that a mistake in a GST return was discovered which was an overpayment. This mistake was made in the 2024 financial year. She advised that she is confident that there are no other anomalies and PWC has completed a peer review. She advised that there is a chance a tax review may be done but new controls have been implemented before the error was found. She stated that Council is in a good position with good staff now in place.

It was confirmed that PWC completed a tax audit in 2023.

The GMCS advised that there are now improved processes in place which will avoid a reoccurrence.

COMMITTEE RESOLUTION RA 26/10/033

Moved: Mr Anton Becker
Seconded: Mayor Tania Gibson

1. That the Risk and Assurance Sub-Committee Meeting note the contents of the report.

Carried Unanimously

4 IN COMMITTEE ITEMS

That the public is excluded from this part of the meeting in relation to:

Agenda items 4.1 – 4.3

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:

COMMITTEE RESOLUTION RA 26/10/034

Moved: Mr Anton Becker
Seconded: Cr Jack O'Connor

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
4.1 - CONFIRMATION OF IN COMMITTEE MINUTES OF RISK AND ASSURANCE SUB-COMMITTEE MEETING HELD ON 17 AUGUST 2026	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
4.2 - HEALTH AND SAFETY REPORT	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
4.3 - ICT RISK FRAMEWORK AND MEASURES	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

Carried Unanimously

5 SUB-COMMITTEE RESUMES IN OPEN MEETING

CLOSURE OR RATIFICATION OF DECISIONS IN OPEN MEETING.

The meeting concluded at 2.24pm

Confirmed

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A Becker **Date**

Chairperson

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