

Finance, Accountability & Audit Committee

Date	Wednesday 23 November 2022
Time	9.30am – 11.30am
Location	Meeting link
Members	Sharon Shea, Dr Sue Crengle, Fiona Pimm, Steven McJorow, Rob Campbell

1. Whakahaerenga / Admin

1.1. Karakia / Meeting opening

1.2. Apologies

1.2.1. **Noted** Rob Campbell due to technical difficulties

1.3. Minutes

1.3.1. **Noted** no changes to be made

1.3.2. **Noted** minutes are approved and agreed

1.4. Actions

1.4.1. **Noted** no actions open

1.5. Interest Register

1.5.1. **Noted** updates to be sent through to the secretariat

1.6. Risk, Health & Safety

1.6.1. **Noted** The committee want to have a risk workshop

2. Discussion

2.1. Audit New Zealand relationship & engagement

2.1.1. **Noted** the committee welcomed Stephen Lucy to the hui

2.1.2. **Noted** John Ryan, Auditor-General will be signing the Audit opinion for both Te Aka Whai Ora and Te Whatu Ora

2.1.3. **Noted** Stephen Lucy has been working with the Finance team on the future workplan for audit and budget workplans

2.1.4. **Noted** there is a responsibility under the Pae Ora Act to be reported on against Te Pae Tata and looking forwards to the future work

2.1.5. **Noted** the committee would like to have the best result and would like to have an open working relationship with Audit New Zealand

2.2. October Financials

2.2.1. **Noted** the timing of the meetings for 2023 are out of sync with the financial timeframes

2.2.2. **Noted** the organisation is still in a stand-up phase, working with the commissioning team

2.2.3. **Noted** the ability to recruit has been slow which has required contracting and consultancy costs

2.2.4. **Endorsed** the Committee have endorsed the paper to go through to the Board Hui (7 December 2022) with changes following the discussion

2.3. Budget 2022/23

- 2.3.1. **Noted** the committee are being asked for feedback to update the paper for Board approval
- 2.3.2. **Endorsed** the proposed assumptions and highlights in developing a budget
- 2.3.3. **Endorsed** the key messages about this budget that we share with stakeholders
- 2.3.4. **Endorsed** the paper to go through to the full board with further discussions on digital security, koha and future budget building

2.4. PricewaterhouseCoopers Draft Highlights Report

- 2.4.1. **Noted** the Committee welcomed PricewaterhouseCoopers
- 2.4.2. **Noted** there was evidence that there were gaps in a number of areas relating to defining processes, policy implementation, management and segregation of duties
- 2.4.3. **Noted** the Chief Executive Office has a gift register which needs to be shared with the organisation
- 2.4.4. **Noted** there will be a risk factor included in the reporting to allow some priorities to be given to tasks
- 2.4.5. **Noted** PWC are expected to provide a final report to the next committee hui as it will need to go through the Operations team for recommendations and feedback
- 2.4.6. **Noted** the Committee are interested in seeing action being taken to create work programmes to mitigate gaps
- 2.4.7. **Noted** PWC to come back to the committee with the final report

2.5. Finance Work Plan

- 2.5.1. **Noted** the committee were concerned with the resourcing
- 2.5.2. **Noted** there is an agreement with Te Whatu Ora to provide a number of corporate services which is not occurring. The Committee would like to see options and solutions brought to the table

2.6. Draft Audit Plan

- 2.6.1. **Noted** the committee received a draft plan to provide discussion areas for consideration
- 2.6.2. **Noted** the committee noted that Te Aka Whai Ora has the ability work with external parties and are comfortable with the CE signing off within delegations to get work completed
- 2.6.3. **Noted** the next audit workplan (timing and who) is expected to come through to the committee
- 2.6.4. **Noted** Te Aka Whai Ora does not have its own internal audit programme. This service is provided by Te Whatu Ora who are expected to come and present to the committee

3. Noting

3.1. 2023 Board and Committee Schedule

3.2. Forward Agenda

- 3.2.1. **Noted** Accountability documentation and progress reports (SPE, SoI etc.)
- 3.2.2. **Noted** what is the Boards understanding of the Strategy, Policy & Monitoring committee
- 3.2.3. **Noted** the committee want to move to meetings every two months not monthly

4. Nga korero o te wa I General Business

3.1. Noted no general business raised

		Items
External attendees		
Stephen Lucy	Audit NZ	2.1
Partner, Risk Services	PricewaterhouseCoopers	2.3
Senior Manager, Risk Services	PricewaterhouseCoopers	2.3
Te Aka Whai Ora attendees		
Riana Manuel	Te Aka Matua I Chief Executive	All
Craig Owen	Acting Deputy Chief Executive: Governance and Advisory	All
Merewaakana Kingi	Deputy Chief Executive: Finance	All
Ramari Matairangi		All

Meeting closed 11.24am