

Audit constructive report to management for the year ended 30 June 2020

Meeting: Audit, Risk and Finance Committee
Date of meeting: 11 March 2021
Reporting officer: Graeme Coleman, Finance & Risk Manager

Purpose/Ngā whāinga

To receive the Auditors' findings and recommendations relating to the recent audit.

Executive summary/Whakarāpopototanga

Alongside the audit of the 30 June 2020 Annual Report the Auditors prepare a Constructive Report to Management (Attachment A) of findings as they undertake the audit of the financial statements and service performance statements.

Recommendation/Ngā tūtohunga

That the Audit, Risk and Finance Committee:

- a) Notes the Deloitte's Constructive Report to Management for the year ended 30 June 2020 dated 18 December 2020, circulated as Attachment A.

Context/Horopaki

The report details items noted by the auditors in the normal course of the audit pertaining to certain internal controls and accounting practices and outlines their recommendations.

Discussion/Ngā kōrerorero

This report details the findings and recommendations from the recent audit. Before the report was finalised by Deloitte management reviewed the findings and recommendations and made comments as appropriate. These comments have been included in the final report. Management will work through the items over the next six months and look to clear as part of the preparation of the FY21 Annual Report.

Significance and engagement/Hirahira me ngā whakapāpā

The decisions or matter of this report do not trigger the significance criteria outlined in Council's Significance and Emergency Policy, and the public will be informed via agenda on the website.

Next steps/E whaiake nei

This report is for information only and does not trigger legal or delegation implications.

Attachments/Ngā tapiritanga

	Title
A	Deloitte's Constructive Report to Management year ended 30 June 2020 dated 18 December 2020