



ORDINARY MEETING

of the

PERFORMANCE, AUDIT & RISK PORTFOLIO COMMITTEE

MEMBERS

Mr Philip Jones (Independent Chair)

Her Worship Monique Croon

Cr Greg Horler

Cr RS Joyce

Cr J Seymour

AGENDA | 2022

Members of the Chatham Islands Council Performance, Audit & Risk Committee.

Notice is hereby given that a meeting of the Chatham Islands Council Performance, Audit & Risk Committee is to be held in Council Chambers, Tuku Road, Waitangi on **Wednesday 23 March 2022 commencing at 1.30pm (12.45pm NZ Time).**

Owen Pickles
Chief Executive Officer



PERFORMANCE, AUDIT & RISK COMMITTEE

AGENDA

Meeting Held Monday 23 March 2022 at 1.30pm

- | | | |
|----|--|--------|
| 1. | Minutes of the PARC Meeting 21 February 2022 | P 1-3 |
| 2. | Debtor & Rates Arrears Report | P 4-10 |

Public Excluded Agenda	P 11-25
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Performance, Audit and Risk

1. Minutes of PARC Meeting 21 February 2022

Date of meeting	23 March 2022
Agenda item number	1.0
Author/s	Jo Guise, Executive Assistant

Purpose

To approve the minutes from the Performance, Audit & Risk meeting held on 21 February 2022.

Recommendations

THAT the minutes of the Performance, Audit & Risk meeting held on 21 February 2022 be a true and accurate record.

CHATHAM ISLANDS COUNCIL

Minutes of the Chatham Islands Council Performance, Audit & Risk Committee, held in the Council Chambers, Tuku Road, Waitangi, on Monday 21 February 2022, commencing at 9.00am

Present: Independent Chair, Mr P Jones (via teleconference)
Her Worship the Mayor, M Croon
Deputy Mayor, G Horler
Cr RS Joyce
Cr J Seymour

Management & Officers: Chief Executive, Mr Owen Pickles
Operations Manager, Colette Peni
Executive Assistant, Jo Guise (Minutes)

1. Minutes of Meeting 24 January 2022

RESOLVED:

THAT the Minutes of the Performance, Audit & Risk meeting held on 24 January 2022 be a true and accurate record with amendments noted.

P JONES / RS JOYCE / CARRIED

2. Financial Report

It was noted there was a reduction in the debtors list by \$13k, one of these being a long-standing rates debt of nearly \$9k. Contact had also been made from an accountant on behalf of a large rates debtor.

RESOLVED:

THAT the Performance, Audit and Risk Committee:

1. Receives the report;

G HORLER / M CROON / CARRIED

3. Delegations Register

RESOLVED:

THAT the Performance, Audit & Risk Committee approve the amendment to the Delegations Register to remove 'Councillor Nilsson' and replace the wording to read "The Mayor and one other member of the Performance, Audit and Risk Committee jointly approve all credit card expenditure."

P JONES / J SEYMOUR / CARRIED

At 9.39am the meeting moved in to Public Excluded and out at 10.02am.

Meeting Closure

After consideration of the public excluded agenda, and there being no further business, the meeting was declared closed at 10.02am.

Confirmed this 23rd day of March 2022.

Chair

Meeting Date	Meeting Item #	Task	Owner	Status	Date Updated	Comments
11 October 2021	3	<ul style="list-style-type: none"> a. Maori Land – Need to separate which land is sitting dormant b. Set a process for which aren't being used c. Identify private maori reserves d. New policy setting rates including new legislation 	OM	Active		<p>Ongoing process – expect completion mid 2022</p> <p>Aiming for 1 July 2022</p>
8 November 2021	3	Request for a quarterly balance sheet, along with a forecast	JLP	Active		In process
13 December 2021	1	Contact to be made with other Councils who use Authority to arrange for training.	OM	Active		In process – awaiting completion of update to Authority
21 February 2022	1	<p>Mr Jones to have conversation with Julian Tan directly around time spent on trivial sensitive expenditure.</p> <p>Mr Jones to follow up re Auditor Director rotation process once appointment decided.</p> <p>21/22 planning – Audit plan – Once received CE, Mayor & P Jones to scrutinise</p>	PJ	Active	21 February 2022	<p>In process</p> <p>In process</p> <p>In process</p>

Performance, Audit & Risk Committee

2.0 Debtor & Rates Arrears Report

Date of meeting	23 March 2022
Agenda item number	2.0.
Author/s	Jakana Lanauze-Phillips, Finance Technical Lead

Purpose

To present to the Performance, Audit & Risk Committee breakdowns of Current Rates Arrears, Debtor Balances Report for February 2022 & Accounts Receivable Debt Recovery Status Report.

Recommendations

That the Performance, Audit & Risk Committee receives the report.

Please note that are items for February 2022 which are not included in the reports below. This is due to Jakana being on leave in late February, and then having to extend leave until Mid-March due to Covid-19 & self-isolation.

Current Position of Prior Year Arrears Outstanding - Including Penalties & Current Year

TOTALS	Opening Arrears	Arrears Unpaid	Penalty	Current Unpaid	Total to Clear					
38	101,452.73	94,370.25	10,382.48	40,607.67	145,360.40					
Assessment	Opening Arrears	Arrears Unpaid	Penalty	Current Unpaid	Total to Clear	First Name	Inst Pen	Arr Pen	Street Name	Debt Coll Status
741	7,739.81	7,739.81	630.51	924.21	9,294.53		Y	N	Waitangi Wharf, Owenga RD	
391	503.74	503.74	158.59	1,503.97	2,166.30		Y	Y	Waitangi Tuku RD	
329	2,656.92	2,656.92	329.32	1,315.87	4,302.11		Y	Y	Maipito RD	
67	4,736.45	4,736.45	306.91	624.98	5,668.34		Y	Y	Port Hutt RD	
341	17,015.92	14,515.92	1,194.69	2,836.14	18,546.75		Y	Y	Hospital RD	RT_COLLECT
342	4,472.67	2,972.67	218.16	1,352.35	4,543.18		Y	Y	Hospital RD	EXTRACTED
92	1,411.37	1,411.37	133.98	222.03	1,767.38		Y	Y	Kaingaroa RD	
334	683.25	683.25	85.71	351.96	1,120.92		Y	Y	Maipito RD	
431	2,275.17	2,275.17	280.03	1,100.35	3,655.55		Y	Y	Maipito RD	
771	1,343.12	1,343.12	176.67	727.53	2,247.32		Y	Y	Maipito RD	
760	7,062.24	6,972.24	524.95	667.27	8,164.46		Y	Y	North RD	SELECTED
780	107.21	107.21	30.31	270.99			Y	Y	Waitangi Wharf, Owenga RD	
429	407.03	407.03	52.89	233.33	693.25		Y	Y	Maipito RD	
280	485.23	485.23	65.71	308.65	859.59		Y	Y	North RD	
284	713.80	713.80	94.74	427.27	1,235.81		Y	Y	North RD	
285	1,345.56	1,345.56	179.46	817.91	2,342.93		Y	Y	North RD	
291	559.57	559.57	75.05	345.36	979.98		Y	Y	Waitangi Wharf, Owenga RD	
433	820.86	820.86	108.38	483.76	1,413.00		Y	Y	Maipito RD	
434	623.99	623.99	94.62	530.83	1,249.44		Y	Y	Maipito RD	
753	488.65	488.65	66.05	308.65	863.35		Y	Y	North RD	
765	2,169.72	1,470.74	257.80	945.08	2,673.62		Y	Y	Pitt IS	
333	2,850.80	2,450.80	351.96	1,604.02	4,406.78		Y	Y	Kapito RD	
216	3,355.63	1,462.13	294.46	1,919.43	3,676.02		N	N	North RD	
50	6,370.40	6,370.40	845.50	3,685.48	10,901.38		Y	Y	Port Hutt RD	
731	1,284.68	1,284.68	182.11	898.01	2,364.80		Y	Y	Port Hutt RD	
37	1,257.26	1,257.26	155.53	615.57	2,028.36		Y	Y	Pitt IS	SELECTED
751	156.88	156.88	28.48	223.92	409.28		Y	Y	North RD	
441	879.02	879.02	143.84	1,278.36	2,301.22		Y	Y	Waitangi Tuku RD	
396	5,869.19	5,869.19	602.06	1,971.19	8,442.44		Y	Y	Waitangi Tuku RD	SELECTED
772	2,627.36	2,627.36	339.44	1,472.21	4,439.01		Y	Y	Waitangi Tuku RD	
325	104.58	104.58	35.18	342.54	482.30		Y	Y	Maipito RD	
541	103.23	103.23	34.79	338.77	476.79		Y	Y	Waitangi Wharf, Owenga RD	
208	592.65	592.65	102.51	648.44	1,343.60		Y	Y	Rapanui RD	
551	2,851.84	2,851.84	372.17	1,828.18	5,052.19		Y	Y	Waitangi Wharf, Owenga RD	
487	1,977.64	1,977.64	205.34	935.67	3,118.65		Y	Y	Te Matarae RD	SELECTED
692	332.95	332.95	57.30	360.43	750.68		Y	Y	Kaingaroa RD	
693	312.71	312.71	54.05	341.60	708.36		Y	Y	Kaingaroa RD	
648	12,903.63	12,903.63	1,513.23	5,845.36	20,262.22		Y	Y	Kaingaroa RD	

DEBTOR TRIAL BALANCE BY CATEGORY

Category									
4 Food & Health Premises 2022-08									
Account	Interest	Future 90 days	60 days	30 days	Current	Current	Current	Current	Balance
	\$.00	\$.00	\$77.50	\$.00	\$.00	\$.00	\$.00	\$.00	\$77.50
Food & Health Premi	\$.00	\$.00	\$77.50	\$.00	\$.00	\$.00	\$.00	\$.00	\$77.50
00910.9202.0910	Debtors Control				Year	2022			\$77.50
									\$77.50

DEBTOR TRIAL BALANCE BY CATEGORY

Category									
6 Building Consents 2022-08									
Account	Interest	Future 90+	90	60	30	Current	Current	Current	Balance
	\$.00	\$.00	\$1142.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$1142.00
	\$.00	\$.00	\$.00	\$.00	\$.00	\$307.50	\$.00	\$.00	\$307.50
	\$.00	\$.00	\$2368.41	\$.00	\$.00	\$.00	\$.00	\$.00	\$2368.41
	\$.00	\$.00	\$2894.70	\$.00	\$.00	\$.00	\$.00	\$.00	\$2894.70
	\$.00	\$.00	\$4300.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$4300.00
	\$.00	\$.00	\$2827.97	\$.00	\$.00	\$.00	\$.00	\$.00	\$2827.97
	\$.00	\$.00	\$2686.29	\$.00	\$.00	\$.00	\$.00	\$.00	\$2686.29
	\$.00	\$.00	\$4850.75	\$.00	\$.00	\$.00	\$.00	\$.00	\$4850.75
Building Consents	\$.00	\$.00	\$21070.12	\$.00	-\$79.28	\$386.78	\$.00	\$.00	\$21377.62
00910.9204.0910	Debtors Control				Year	2022			\$21377.62
									\$21377.62

DEBTOR TRIAL BALANCE BY CATEGORY

Category									
7 Resource Consents 2022-08									
Account	Interest	Future 90+	90	60	30	Current	Current	Current	Balance
	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
	\$.00	\$.00	\$.00	\$.00	\$1190.25	\$.00	\$.00	\$.00	\$1190.25
	\$.00	\$.00	\$320.56	\$.00	\$.00	\$.00	\$.00	\$.00	\$320.56
	\$.00	\$.00	\$283.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$283.00
	\$.00	\$.00	\$.00	\$.00	\$1274.41	\$.00	\$.00	\$.00	\$1274.41
	\$.00	\$.00	\$4432.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$4432.00
	\$.00	\$.00	\$1880.75	\$.00	\$.00	\$.00	\$.00	\$.00	\$1880.75
Resource Consents	\$.00	\$.00	\$7313.06	\$.00	\$2464.66	\$.00	\$.00	\$.00	\$9777.72
00910.9209.0910	Debtors Control				Year	2022			\$9777.72
									\$9777.72

DEBTOR TRIAL BALANCE BY CATEGORY

Category

8 Recoveries 2022-08

Account	Interest	Future	90+	90	60	30	Current	Balance
	\$.00	\$.00	\$ 25.00	-\$ 25.00	\$.00	-\$ 25.00	\$.00	-\$ 25.00
	\$.00	\$.00	\$ 80.94	-\$ 81.20	\$ 182.68	-\$ 101.40	\$.00	\$ 81.02
	\$.00	\$.00	\$.00	\$.00	\$ 161.90	\$.00	\$.00	\$ 161.90
	\$.00	\$.00	\$ 180.00	\$ 60.00	\$ 60.00	\$ 60.00	\$.00	\$ 360.00
	\$.00	\$.00	-\$.01	\$.00	\$.00	\$.00	\$.00	-\$.01
	\$.00	\$.00	\$ 897.00	\$.00	\$.00	\$.00	\$.00	\$ 897.00
	\$.00	\$.00	\$.00	\$ 53550.90	\$.00	\$.00	\$.00	\$ 53550.90
	\$.00	\$.00	\$.00	\$.00	\$.00	\$ 60.00	\$.00	\$ 60.00
	\$.00	\$.00	\$ 1179.44	\$.00	\$.00	\$.00	\$.00	\$ 1179.44
	\$.00	\$.00	\$ 151.00	\$.00	\$.00	\$.00	\$.00	\$ 151.00
	\$.00	\$.00	\$ 16.00	\$.00	\$.00	\$.00	\$.00	\$ 16.00
	\$.00	\$.00	\$.00	\$.00	\$.00	\$ 30.73	\$.00	\$ 30.73
	\$.00	\$.00	\$.00	\$.00	\$.00	\$ 66.90	\$.00	\$ 66.90
	\$.00	\$.00	\$.00	\$.00	\$ 38.33	\$.00	\$.00	\$ 38.33
	\$.00	\$.00	\$ 299.00	\$.00	\$.00	\$.00	\$.00	\$ 299.00
	\$.00	\$.00	\$.00	\$.00	\$.00	\$ 1796.00	\$.00	\$ 1796.00
	\$.00	\$.00	\$ 15.00	\$.00	\$.00	\$.00	\$.00	\$ 15.00
	\$.00	\$.00	\$.00	\$.00	\$.00	\$ 1796.00	\$.00	\$ 1796.00
	\$.00	\$.00	\$ 159.85	\$.00	\$.00	\$.00	\$.00	\$ 159.85
	\$.00	\$.00	\$.00	\$.00	\$.00	\$ 7.50	\$.00	\$ 7.50
Recoveries	\$.00	\$.00	\$ 3553.09	\$ 53304.83	\$ 442.91	\$ 3340.73	\$.00	\$ 60641.56
00910.9206.0910 Debtors Control					Year	2022		\$ 60641.56
								\$ 60641.56

DEBTOR TRIAL BALANCE BY CATEGORY

Category

9 Administrative Services

Account	Interest	Future	90+	90	60	30	Current	Balance
	\$.00	\$.00	-\$ 4.50	\$.00	\$.00	\$.00	\$.00	-\$ 4.50
	\$.00	\$.00	\$ 196.20	\$ 75.30	\$ 170.00	\$.00	\$.00	\$ 441.50
Administrative Serv	\$.00	\$.00	\$ 191.70	\$ 75.30	\$ 170.00	\$.00	\$.00	\$ 437.00
00910.9207.0910 Debtors Control					Year	2022		\$ 437.00
								\$ 437.00

DEBTOR TRIAL BALANCE BY CATEGORY

Category

10 Housing 2022-08

Account	Interest	Future	90+	90	60	30	Current	Balance
	\$.00	\$.00	\$ 1.68	\$ 464.34	\$.00	\$.00	\$.00	\$ 466.02
	\$.00	\$.00	-\$ 146.70	\$ 54.00	\$ 54.00	-\$ 396.00	\$ 134.00	-\$ 300.70
	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
Housing	\$.00	\$.00	\$ 69.98	\$ 562.34	\$ 54.00	-\$ 944.00	\$ 682.00	\$ 424.32
00910.9208.0910 Debtors Control					Year			\$ 424.32
								\$ 424.32

Category	Interest	Future 90+	90	60	30	Current	Balance
11 Cemeteries Debtors 2022-08	\$.00	\$.00	\$5400.00	\$.00	\$.00	\$.00	\$5400.00
Cemeteries Debtors	\$.00	\$.00	\$5400.00	\$.00	\$.00	\$.00	\$5400.00
00910.9205.0910 Debtors Control					Year 2022		\$5400.00
							\$5400.00

Debt Recovery Status Report

with Module Account Drill-down



Chatham

Program - c_de004 18/03/2022 10:09:49a.m.

Batch Number: **All Batches** Status: **All Statuses**

Module: **All Modules**

Batch #	Module	Select. Dt	Current Status	Next Action	Action Date	Debtors	Original Amt	Debt Balance
3	AR	16/02/2022	APPROVED	TITLE_SRCH	16/02/2022	24	28,008.95	28,008.95

Debtor #	Debt Name	Original Amt	Debt Balance
2,029		1,875.00	1,875.00
2,820		303.77	303.77
4,008		77.50	77.50
4,027		162.00	162.00
4,032		482.00	482.00
4,034		638.00	638.00
4,043		324.00	324.00
4,046		81.00	81.00
4,098		81.00	81.00
4,100		625.00	625.00
4,100		897.00	897.00
4,112		320.56	320.56
4,146		549.00	549.00
4,146		2,368.41	2,368.41
4,155		2,894.70	2,894.70
4,155		283.00	283.00
4,166		1,179.44	1,179.44
4,204		151.00	151.00
4,217		2,827.97	2,827.97
4,217		16.00	16.00
4,258		4,432.00	4,432.00
4,273		5,400.00	5,400.00
4,313		1,880.75	1,880.75
4,314		159.85	159.85

Total: 3 AR 16/02/2022 1APPROVED TITLE_SRCH 16/02/2022 28,008.95 28,008.95

PARC Public Excluded Agenda

23 March 2022

Chair to Move

I move that the public be excluded from the following part of the proceedings of the meeting.

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.	Minutes / Report of:	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
1	Chief Executive Officer	Minutes of PARC Public Excluded Meeting 21 February 2022	Good reason to withhold exists under Section 7	Section 48(1)(a)
2	Operations Manager	Credit Card Statements	Good reason to withhold exists under Section 7	Section 48(1)(a)

This resolution is made in reliance on Section 48(1)(a) of the Local Government Official Information and Meetings Act 1987, and the particular interest or interests protected by Section 6 or Section 7 of that Act which would be prejudiced by holding the whole or relevant part of the proceedings of the meeting in public, are as follows:

Item Nos	
1.	Would be likely to prejudice the commercial position of the person or persons who are the subject of the information. 7(2)(b)(ii) To maintain legal professional privilege. 7(2)(h) To enable the Council holding the information to carry out, without prejudice or disadvantage, commercial activities. 7(2)(i)
2	Would be likely to prejudice the commercial position of the person or persons who are the subject of the information. 7(2)(b)(ii) To maintain legal professional privilege. 7(2)(h) To enable the Council holding the information to carry out, without prejudice or disadvantage, commercial activities. 7(2)(i)