

### Audit, Finance & Risk Committee

8 July 2025

#### Report for Agenda Item | Rīpoata moto e Rāraki take [10]

**Department:** Assurance, Finance & Risk

**Title | Taitara:** Deloitte Planning Report for 2024/2025 Audit

#### Purpose of the Report | Te Take mō te Pūroko

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The purpose of this report is to communicate all planning matters arising from the audit of the financial statement of Queenstown Lakes District Council (QLDC) and its controlled entities for the year ending 30 June 2025.

#### Recommendation | Kā Tūtohuka

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That the Audit, Finance & Risk Committee:

1. **Note** the contents of this report; and
2. **Recommend** to Council that the signatories sign the Engagement Letter and Audit Proposal Letter on behalf of Council.

**Prepared by:**



**Name:** Charlotte Wallis  
**Title:** Business Planning Project Manager

9 June 2025

**Reviewed and Authorised by:**



**Name:** Katherine Harbrow  
**Title:** General Manager, Assurance, Finance  
and Risk  
12 June 2025

### Context | Horopaki

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1. Deloitte conducted audit planning activities in April 2025 including an interim audit in preparation for the final visit in August/September 2025.
2. The audit planning document is an opportunity for the auditors and the Audit, Finance & Committee (AFRC or the Committee) to discuss the proposed audit approach and associated focus areas for the upcoming audit.

### Analysis and Advice | Tatāritaka me kā Tohutohu

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3. By noting this report, AFRC gives the public confidence that the controls used to treat the risk are effective in the reporting period. Recommending signature of the Engagement Letter and Audit Proposal letter, which have been reviewed by staff, enables the audit to take place as planned in August/September 2025.

### Consultation Process | Hātepe Matapaki

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#### Significance and Engagement | Te Whakamahi i kā Whakaaro Hiraka

4. This matter is of low significance, as determined by reference to the Council's Significance and Engagement Policy 2024 because the report provides a basis for communication between the Committee and its professional advisors, and as such no wider consultation is required.
5. The persons who are affected by or interested in this matter are the Committee members.

#### Māori Consultation | Iwi Rūnaka

6. The report provides a basis for communication between the Committee and its professional advisors, and as such no wider consultation is required.

### Risk and Mitigations | Kā Raru Tūpono me kā Whakamaurutaka

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7. This matter relates to the Regulatory/Legal/Compliance risk category. It is associated with RISK10030 Audit of annual report or Long Term Plan identifies non-compliance/corrective actions within the QLDC Risk Register. This risk has been assessed as having a low residual risk rating.
8. The approval of the recommended option will allow Council to implement additional controls for this risk. This will be achieved by ensuring the controls used to treat the risk are effective in the reporting period.

### Financial Implications | Kā Riteka ā-Pūtea

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9. As the planning of the annual external audit process is an administrative matter, there are no budget or cost implications arising from this report.

### Council Effects and Views | Kā Whakaaweawe me kā Tirohaka a te Kaunihera

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10. The following Council policies, strategies and bylaws were considered:
- Risk Management Policy
11. The recommended option is consistent with the principles set out in the named Risk Management Policy.
12. This matter is not included in the Long Term Plan/Annual Plan as the Annual Report is a separate legislative reporting requirement.

### Legal Considerations and Statutory Responsibilities | Ka Ture Whaiwhakaaro me kā Takohaka Waeture

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13. This report achieves the purpose of the Local Government Act 2002 ensuring that the audit process is conducted appropriately, and good quality annual reporting is provided by Council to the public.

### Local Government Act 2002 Purpose Provisions | Te Whakatureture 2002 o te Kāwanataka ā-Kiaka

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14. Section 10 of the Local Government Act 2002 states the purpose of local government is (a) to enable democratic local decision-making and action by, and on behalf of, communities; and (b) to promote the social, economic, environmental, and cultural well-being of communities in the present and for the future. The annual audit is a mandatory requirement for all local authorities.
15. The recommended option:
- Is consistent with the Council's plans and policies; and
  - Would not significantly alter the intended level of service provision for any significant activity undertaken by or on behalf of the Council or transfer the ownership or control of a strategic asset to or from the Council.

### Attachments | Kā Tāpirihaka

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A	Deloitte Planning report for 2024/2025 Audit
B	DRAFT Audit Proposal Letter
C	DRAFT Audit Engagement Letter