

Komiti o te Mōrearea me te Tūmaru | Risk & Assurance Committee



Māneti Wātea | Open Minutes



Minutes of an ordinary meeting of Komiti o te Mōrearea me te Tūmaru | Risk & Assurance Committee held in the Council Chambers, 35 Kenrick Street, TE AROHA on Tuesday 30 September 2025 at 9:00am.

NGĀ MEMA | MEMBERSHIP

Tiamana | Chairperson

Jaydene Kana

He mema tūtahi | Independent Member

Joanne Aoake

Manuhuia | Mayor

Adrienne Wilcock

Koromatua Tautoko | Deputy Mayor

James Thomas

Kaunihera ā-Rohe | District Councillors

Bruce Dewhurst

Kevin Tappin

Gary Thompson

An audio-visual recording of the open session of the meeting is available on Matamata-Piako District Council's website and YouTube channel.

Visit <https://www.mpd.govt.nz/live-stream> for the most recent meeting livestream.

Recording	Document Reference#	YouTube Link
Risk and Assurance Committee	3101126	https://youtube.com/live/qu9IEo8LkLU

Minutes prepared by:

Stephanie Hutchins

Kaitohu Mātāmua Kāwana | Senior Governance Advisor

Ngā whakapāha | Apologies

Name	Position/Organisation
Kevin Tappin	Councillor, Matamata-Piako District Council
Gary Thompson	Councillor, Matamata-Piako District Council

Ngā mema i reira o runga te tūhono ipurangi | Members present via audio/visual link

There were no members present by audio/visual link.

Kaimahi i reira | Staff Present

Name	Title	Item No.
Manaia Te Wiata	Tumu Whakarae Chief Executive Officer	7.2, 8.7, C1
Stephanie Hutchins	Kaitohu Mātāmua Kāwana Senior Governance Advisor	
Ken Morris	Kaitohutohu Mōrearea, Kai-whakahaere ā Pakihi hoki Consultant Risk and Business Excellence Advisor	7.3, 7.4, 8.2, 8.3
Larnia Rushbrooke	Pou Pūtea, Ratonga Pakihi Finance & Business Services Manager	7.5, 8.6, 8.11
Charlotte Walker	Kaitohu Kaupapahere Paetahi Graduate Policy Advisor	8.1
Anne Gummer	Kaitohu Kaupapahere Mātāmua Senior Policy Advisor	8.4
Ellie Mackintosh	Rōia Legal Counsel	8.5, 8.12, 8.13, 8.14
Ally van Kuijk	Hautū Tipu me te Whakamatua General Manager Growth & Regulation	8.8
Olivia Picard	Kaitohu Kaupapahere Policy Advisor	8.9, 8.10
Kate Stevens	Pou Tāngata, Haumarū me te Oranga People, Safety & Wellness Manager	8.15

I reira | In Attendance

Name	Position/Organisation	Item	Time In	Time Out
David Robson	Risk and Insurance Specialist, Aon New Zealand	8.2	9.54am	10.28am
René van Zyl	Audit Director, Audit New Zealand	8.9	9.00am	10.53am
Penica Cortez	Audit Manager, Audit New Zealand	8.9	9.00am	10.53am

1 Whakatūwheratanga o te hui | Meeting Opening

Tiamana Jaydene Kana welcomed members and staff and declared the meeting open at 9.00am.

2 Karakia | Prayer

Tiamana Jaydene Kana invited Chief Executive, Manaia Te Wiata to perform the opening karakia.

**3 Ngā whakapāha/Tono whakawātea | Apologies/Leave of Absence
Apology**

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That the apology from Councillor Kevin Tappin and Councillor Gary Thompson be accepted and leave of absence from the meeting be granted.

Resolution number YV/2025/00001

Moved by: Tiamana J Kana

Seconded by: Whaea J Aoake

KUA MANA | CARRIED

4 Pānui i Ngā Take Ohorere Anō | Notification of Urgent/Additional Business

Section 46A(7) of the Local Government Official Information and Meetings Act 1987 (as amended) states:

“An item that is not on the agenda for a meeting may be dealt with at that meeting if-

- (a) The local authority by resolution so decides; and
- (b) The presiding member explains at the meeting, at a time when it is open to the public,-
 - (i) The reason why the item is not on the agenda; and
 - (ii) The reason why the discussion of the item cannot be delayed until a subsequent meeting.”

Section 46A(7A) of the Local Government Official Information and Meetings Act 1987 (as amended) states:

“Where an item is not on the agenda for a meeting -

- (a) That item may be discussed at that meeting if-
 - (i) That item is a minor matter relating to the general business of the local authority; and
 - (ii) the presiding member explains at the beginning of the meeting, at a time when it is open to the public, that the item will be discussed at the meeting; but
 - (iii) no resolution, decision or recommendation may be made in respect of that item except to refer that item to a subsequent meeting of the local authority for further discussion.”

5 Whākī pānga | Declaration of Interest

Members are reminded of their obligation to declare any conflicts of interest they might have in respect of the items on this Agenda.

Declaration of Interest

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

Tiamana Jaydene Kana declared a conflict of interest in Item 8.3 due to her Directorship with Waikato Waters Limited.

Resolution number YV/2025/00002

Moved by: Mayor A Wilcock

Seconded by: Cr B Dewhurst

KUA MANA | CARRIED

6 Whakaaetanga mēneti | Confirmation of Minutes

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That the minutes of the meeting of the Ordinary meeting of Komiti o te Mōrearea me te Tūmaru | Risk & Assurance Committee held on Tuesday, 17 June 2025, be confirmed as a true and correct record of the meeting.

Resolution number YV/2025/00003

Moved by: Tiamana J Kana

Seconded by: Mayor A Wilcock

KUA MANA | CARRIED

NGĀ PŪRONGO A NGĀ ĀPIHA | OFFICER REPORTS

7 Pūrongo me whakatau | Decision Reports

7.1 Chair's Update, Self Assessment Results and Review of Charter

CM No.: 3079089

Te Kaupapa | Purpose

The purpose of this report is to:

- provide a Chair's update
- provide the results of the Committee Members' self assessment and allow discussion
- provide opportunity for members to review and provide comment on the Risk and Assurance Charter ahead of the local election on 11 October 2025.

Rāpopotonga Matua | Executive Summary

The Chair's update (attached) includes reflections on events attended, summarises the Self Assessment results and provides thanks.

The Self Assessment responses are attached in full for information.

The Charter (attached) was last reviewed in November 2024 with no changes recommended.

Tūtohunga | Recommendation

That:

1. The information be received.
2. The Committee provide feedback to Council on the Charter *[feedback to be specified]*.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information be received.
2. The Committee provided feedback to Council on the Charter confirming that they are comfortable with the Charter as it stands for future Risk and Assurance Committees.

Resolution number YV/2025/00004

Moved by: Mayor A Wilcock

Seconded by: Cr B Dewhurst

KUA MANA | CARRIED

Mayor Adrienne Wilcock acknowledged Tiamana Jaydene Kana's chairmanship in the Risk and Assurance Committee. Mayor Adrienne wanted to note that Tiamana's leadership has helped Council take the next step in the risk journey which has been effective for Council and the Committee.

7.2 Chief Executive's Update

CM No.: 3094455

Te Kaupapa | Purpose

The purpose of this report is for the Chief Executive to update the Committee on organisational matters relevant to the Risk and Assurance Committee's Terms of Reference.

Rāpopotonga Matua | Executive Summary

Chief Executive, Manaia Te Wiata, in attendance to present the Chief Executive's Update which is attached to the agenda.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information be received.

Resolution number YV/2025/00005

Moved by: Tiamana J Kana

Seconded by: Whaea J Aoake

KUA MANA | CARRIED

7.3 Recommendation to Re-establish Risk and Assurance Committee in the 2025-28 Triennium

CM No.: 3089830

Te Kaupapa | Purpose

To provide the basis for a recommendation from the outgoing Risk and Assurance Committee, to the incoming Mayor and Council, that the Risk and Assurance Committee be re-established by the incoming Council in the new triennium.

Rāpopotonga Matua | Executive Summary

Council has a well-established Risk and Assurance Committee, however it must be formally re-established each triennium if it is to continue. The Committee is operating well and adding significant value. It is operating in alignment with good practice guidance and it is strongly recommended by management that the Committee continue, as it is seen as a key means of significantly strengthening Council's risk management and assurance culture. A resolution is sought to recommend that the Committee be re-established in the new triennium on a very similar basis to current.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The Committee receives and notes this report.
2. The Committee recommends to the incoming Mayor and Council, that the Risk and Assurance Committee be re-established by the incoming Council in the new triennium, on a similar basis to the currently existing Committee, including being of a similar size and maintaining an independent chair and independent member position.

Resolution number YV/2025/00006

Moved by: Whaea J Aoake

Seconded by: Cr B Dewhurst

KUA MANA | CARRIED

7.4 Policy Review - Preventing Fraud and Corruption Policy and Sensitive Expenditure Policy

CM No.: 3088998

Te Kaupapa | Purpose

This report provides an updated 'Preventing Fraud and Corruption Policy' and an updated 'Sensitive Expenditure Policy' for the Committee's review and recommendation to Council for adoption.

Rāpopotonga Matua | Executive Summary

This report presents updated versions of two cornerstone policies for the Committee's review and endorsement – the Preventing Fraud and Corruption Policy and the Sensitive Expenditure Policy. These policies are fundamental to maintaining public trust and confidence in the Council by seeking to ensure the highest standards of integrity among elected members, staff, and contractors.

The Preventing Fraud and Corruption Policy adopts a zero-tolerance approach and has been developed in accordance with the Ministry of Justice fraud and corruption policy framework. The policy aims to raise awareness of fraud and corruption indicators while establishing clear requirements for prevention, detection, and response.

The Sensitive Expenditure Policy takes a principles-based approach requiring all expenditure to withstand public scrutiny through the 'front page of the newspaper' test, ensuring among other things that spending is reasonable, moderate, and serves a justifiable business purpose consistent with Council objectives. It aligns with the comprehensive good practice guidance on sensitive expenditure issued by The Office of the Auditor-General.

Both policies have undergone Executive team review and staff consultation processes, and both policies have been reviewed by Audit New Zealand ('Audit'), who have indicated their management report items on these matters are now closed. In the case of the Sensitive Expenditure Policy, Audit noted a small number of minor matters for consideration but were clear that these were not significant and did not impact their comfort on the policy generally meeting the requirements outlined in their best practice guidelines. On this basis, the Executive team, while considering these matters, chose not to action them further.

The Risk and Assurance Committee's consideration of both policies is sought, along with a formal recommendation to Council that it adopt these policies.

Tūtohunga | Recommendation

That:

1. The Committee receives and notes this report.
2. The Committee recommends to Council that it adopt the updated 'Preventing Fraud and Corruption Policy' and the updated 'Sensitive Expenditure Policy'.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The Committee receives and notes this report.
2. Staff to make amendments provided by the Committee to the Preventing Fraud and Corruption Policy.

Resolution number YV/2025/00007

Moved by: Tiamana J Kana

Seconded by: Whaea J Aoake

KUA MANA | CARRIED

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

3. The Committee receives the policy.
4. Staff to make amendments provided by the Committee to the Sensitive Expenditure Policy.
5. The Committee recommends to Council to adopt the updated 'Preventing Fraud and Corruption Policy' and the updated 'Sensitive Expenditure Policy'.

Resolution number YV/2025/00008

Moved by: Tiamana J Kana

Seconded by: Deputy Mayor J Thomas

KUA MANA | CARRIED

7.5 Review of draft Liability Management Policy and draft Investment Policy

CM No.: 3094900

Te Kaupapa | Purpose

The purpose of this report is to present the draft Liability Management Policy and draft Investment Policy to the committee for their review and feedback.

Rāpopotonga Matua | Executive Summary

The Liability Management and Investment policies require an update to accommodate the impending transition of Council's Water and Wastewater services (and associated asset and liabilities) to the Waikato Waters Limited CCO entity, and also to update responsibilities under the policy. Recommended changes to these policies are provided as well as a report on performance against the policies for the 2024/25 year.

Tūtohunga | Recommendation

That:

1. The Committee receive the report
2. The Committee review the draft policies and provide comment.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The Committee receive the report.

Resolution number YV/2025/00009

Moved by: Tiamana J Kana

Seconded by: Cr B Dewhurst

KUA MANA | CARRIED

8 Ngā Pūrongo Whakamārama | Information Reports

8.1 Half-Yearly Update on the Policy, Planning and Reporting Stocktake

CM No.: 3087709

Te Kaupapa | Purpose

To provide the Risk and Assurance Committee with a regular update on the Policy, Planning, and Reporting Stocktake, including the status of any documents scheduled for review.

Rāpopotonga Matua | Executive Summary

The Policy, Planning and Reporting Stocktake (Stocktake) has been updated following the feedback received in June from the Risk and Assurance Committee (Committee).

The first attachment includes external and internal documents the Committee have indicated they want to view.

The second attachment includes external and internal documents the Committee have indicated they do not want to view but want to have the opportunity to have oversight over the full list for information only.

Tūtohunga | Recommendation

That:

1. The information be received.
2. The Risk and Assurance Committee provide any feedback on the Policy, Planning and Reporting Stocktake [*feedback to be specified*].

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information be received.
2. The Risk and Assurance Committee provided feedback on the Policy, Planning and Reporting Stocktake. This included adding the Health and Safety/Safety and Wellness Policy, Preventing Fraud and Corruption Policy, Sensitive Expenditure Policy, Liability Management and Investment Policy to the stocktake.

Resolution number YV/2025/00010

Moved by: Tiamana J Kana

Seconded by: Whaea J Aoake

KUA MANA | CARRIED

8.2 Risk Update and Quarterly Risk Report - September 2025

CM No.: 3094502

Te Kaupapa | Purpose

The purpose of this report is to provide a risk management update and a quarterly risk report for the information of the Committee.

Rāpopotonga Matua | Executive Summary

Robust risk management is essential to Council achieving its strategic objectives and this Committee has responsibility for the oversight of enterprise risk management at Matamata-Piako District Council and the effectiveness of Council's risk management framework.

The Quarterly Risk Report, attached, has been developed to aid the Committee in its work. It reports on the progress made in the delivery of the 2025 Risk Management Work Plan, proposes a 2026 Risk Management Work Plan, and provides a 'Top Risks' update and an emerging risks commentary.

The 'Top Risks' update has been considerably extended as promised to include Key Risk Indicator (KRI) information, and a status update on the implementation of the additional mitigating controls set out in the 2025/26 'Top Risks' document. The KRI reporting will continue to develop over time and we trust the Committee will see this information as valuable in its oversight work.

Management believe that good progress is being made in strengthening Council's risk management culture and look forward to delivering on the proposed 2026 Risk Management Work Plan, subject to the Committee's endorsement of that work plan.

A further attachment to this report is a letter from David Robson of Aon, reporting the findings of his desktop review of Council's Business Continuity Management (BCM) documentation. This was programmed in the 2025 Risk Management Work Plan and his findings have informed further BCM work in the proposed 2026 Risk Management Work Plan.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The report is received;
2. The attached Quarterly Risk Report September 2025 is received, and the proposed Risk Management Work Plan 2026 contained within it is endorsed by the Committee;
3. The attached report on the desktop review of business continuity management documentation by David Robson of Aon is also received.

Resolution number YV/2025/00011

Moved by: Tiamana J Kana

Seconded by: Mayor A Wilcock

KUA MANA | CARRIED

ATTACHMENTS

A Quarterly Risk Report September 2025

8.3 Waters Transition Risk Register

CM No.: 3093222

Te Kaupapa | Purpose

The purpose of this report is to present the Waters Transition Risk Register as it currently stands, to the Risk and Assurance Committee, to give visibility of:

- the key risks in this programme of work,
- the associated mitigation actions and key risk indicators, and
- a rating of the residual risk levels associated with those risks.

Rāpopotonga Matua | Executive Summary

With Council's decision on 25 June 2025 to approve the Waikato Water Done Well option as its model for delivering water and wastewater services in accordance with the Local Government (Water Services Preliminary Arrangements) Act 2024, it set off a programme of work to ensure a successful transition of this business activity to the new model, and a refocus of the activity of the residual organisation.

This programme of work is considerable, and it carries significant risk. To ensure that risk is well-managed a Waters Transition Risk Register has been developed to identify:

- the key risks of the transition work programme
- the level of inherent risk in each of those key risks
- the mitigation actions already in place to assist in reducing the level of that inherent risk
- the key risk indicators that assist in demonstrating the effectiveness of the mitigations
- a rating of the residual risk levels associated with those risks, after mitigation, and
- other mitigations that can potentially be considered to reduce the level of risk further.

The attached register should be considered an initial draft. It has only recently been developed and is currently being tested with the internal Waikato Waters Transition Group (the 'Transition Group') and other subject matter experts throughout the organisation. The identified mitigations, both current and potential additional mitigations, will be further reviewed and are likely to be added to as the transition progresses.

Risk appetite will be considered by this Committee in due course, providing greater assurance as to whether the identified mitigations are sufficient.

The register will be reviewed and updated regularly by the Transition Group (likely on a monthly basis) and provided to this Committee to support its oversight of risk management in this significant programme of work.

Any insights the Committee may wish to provide will be welcomed and highly valued.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The report is received.

Resolution number YV/2025/00012

Moved by: Whaea J Aoake

Seconded by: Cr B Dewhurst

KUA MANA | CARRIED

Tiamana Jaydene Kana declared a conflict of interest and left the room at 11.17am and did not participate in voting. She returned at 11.32am after voting took place.

8.4 Top Risks Deep Dive: Ineffective response to climate change impacts

CM No.: 3062068

Te Kaupapa | Purpose

Over the last year, Council has identified the top risks to the organisation as a whole. The Risk and Assurance Committee have requested that we undertake a deep dive into the top risks. This item explores risk #7: *Ineffective response to climate change impacts*, and discusses the controls in place to reduce this risk.

Rāpopotonga Matua | Executive Summary

Ineffective response to climate change impacts has been identified as one of Council's top risks.

The inherent risk rating for this risk is Very High and after considering the controls we have in place, the residual rating remains at Very High.

The information in this report provides further detail on the risks, risk controls and the focus of improvement actions. The purpose of this item is to provide the committee the opportunity to understand the risk in more depth and give them the opportunity to ask questions or make suggestions to improve Council's response to the risk.

A full extract of the Top Risk document in relation to this risk is attached.

Other related documents are provided for reference:

- MPDC Organisational Climate Risk Assessment 2025 Summary Report (*attached*)
- MPDC Organisational Climate Risk Workbook (*circulated separately*)
- Draft Climate Resilience Strategy (*attached*)

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information be received.

Resolution number YV/2025/00013

Moved by: Tiamana J Kana

Seconded by: Whaea J Aoake

KUA MANA | CARRIED

8.5 Top Risks Deep Dive: Legislative non-compliance

CM No.: 3064765

Te Kaupapa | Purpose

Over the last year, Council has identified the top risks to the organisation as a whole. The Risk and Assurance Committee have requested that we undertake a deep dive into the top risks. This item explores risk #5: Legislative non-compliance, and discusses the controls in place to reduce this risk.

Rāpopotonga Matua | Executive Summary

Legislative non-compliance has been identified as one of Council's top risks. The inherent risk rating for this risk is very high and after considering the controls we have in place, the residual rating drops to high. The information in this report provides further detail on the risks, risk controls and the focus of improvement actions. The purpose of this item is to provide the committee the opportunity to understand the risk in more depth and to provide an opportunity to ask questions, or make suggestions to improve Council's response to the risk.

A full extract of the Top Risk document in relation to this risk is provided in Attachment 1.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information be received.

Resolution number YV/2025/00014

Moved by: Mayor A Wilcock

Seconded by: Tiamana J Kana

KUA MANA | CARRIED

8.6 Top Risks Deep Dive: Inadequate financial planning

CM No.: 3064769

Te Kaupapa | Purpose

Over the last year, Council has identified the top risks to the organisation as a whole. The Risk and Assurance Committee have requested that we undertake a deep dive into the top risks. This item explores risk #8: *Inadequate financial planning*, and discusses the controls in place to reduce this risk.

Rāpopotonga Matua | Executive Summary

Inadequate financial planning has been identified as one of Council's top risks. The inherent risk rating for this risk is very high and after considering the controls we have in place, the residual rating drops to high. The information in this report provides further detail on the risks, risk controls and the focus of improvement actions. The purpose of this item is to provide the committee the opportunity to understand the risk in more depth and give them the opportunity to ask questions, or make suggestions to improve Council's response to the risk.

A full extract of the Top Risk document in relation to this risk is provided in Attachment 1.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information be received.

Resolution number YV/2025/00015

Moved by: Tiamana J Kana

Seconded by: Cr B Dewhurst

KUA MANA | CARRIED

8.7 Top Risks Deep Dive: Failure to respond appropriately to political change

CM No.: 3071747

Te Kaupapa | Purpose

Over the last year, Council has identified the top risks to the organisation as a whole. The Risk and Assurance Committee have requested that we undertake a deep dive into the top risks. This item explores *Risk #9: Failure to respond appropriately to political change*, and discusses the controls in place to reduce this risk.

Rāpopotonga Matua | Executive Summary

Failure to respond appropriately to political change has been identified as one of the Council's top risks.

The inherent risk rating for this risk is Very High, and after considering the controls in place, the residual rating drops to High.

This report provides further detail on the risks, risk controls, and the focus of improvement actions. The purpose of this item is to give the committee an opportunity to understand the risk more deeply and to ask questions or suggest ways to strengthen the Council's response to it.

A full extract of the Top Risk document in relation to this risk is provided in Attachment 1.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information be received.

Resolution number YV/2025/00016

Moved by: Mayor A Wilcock

Seconded by: Tiamana J Kana

KUA MANA | CARRIED

8.8 Building Consent Authority - 2025 Routine Reassessment

CM No.: 3086142

Te Kaupapa | Purpose

To inform the Risk and Assurance Committee of the Building Consent Authority's current performance in meeting Accreditation requirements.

Rāpopotonga Matua | Executive Summary

The Building Consent Authority (BCA) Accreditation Scheme sets out the minimum policies, procedures and systems that a building consent authority must have, and consistently and effectively implement, to perform its building control functions.

International Accreditation New Zealand (IANZ) has been appointed by the Ministry of Business, Innovation and Employment (MBIE) to assess all BCA's, to ensure compliance with the Building (Accreditation of Building Consent Authorities) Regulations 2006.

IANZ undertook an on-site reassessment of council's BCA on 25-28 March 2025, a copy of their report is attached.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The report be received.

Resolution number YV/2025/00017

Moved by: Tiamana J Kana

Seconded by: Mayor A Wilcock

KUA MANA | CARRIED

8.9 Annual Report and Summary 2024/25

CM No.: 3086562

Te Kaupapa | Purpose

To present the Annual Report and Summary 2024/25 for information and for the Committee to provide feedback if desired.

Rāpopotonga Matua | Executive Summary

Council is required to prepare and adopt an Annual Report and Summary every year under the Local Government Act 2002 (LGA).

The Annual Report and Summary provided to the Committee (circulated separately) is a draft and is current at the time of writing this report as the Audit process is ongoing.

The final Annual Report and Summary is currently scheduled for adoption by Council on 8 October 2025. Audit New Zealand will provide a verbal update at the meeting.

Tūtohunga | Recommendation

That:

1. The information, including the Annual Report and Summary for 2024/25 is received.
2. Any feedback from the Committee is provided (*feedback to be specified*).

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information, including the Annual Report and Summary for 2024/25 is received.
2. The Committee provided/will provide feedback on the Annual Report and requested the CEO report back to the Committee outlining the lessons learned in the review that has been initiated on the audit of the 2024/25 Annual Report.

Resolution number YV/2025/00018

Moved by: Tiamana J Kana

Seconded by: Whaea J Aoake

KUA MANA | CARRIED

ATTACHMENTS

- A Draft Annual Report 2024-25 - current as at 26 Sept 2025
- B Matamata-Piako DC 2025 audit update - Risk and Assurance Committee

Item 8.9 Annual Report and Summary 2024/2025 taken out of order and considered after Item 8.2 Risk Update and Quarterly Risk Report - September 2025.

The meeting adjourned for a break at 10.53am and reconvened at 11.10am.

8.10 Interim Audit Report and Audit Recommendations Update

CM No.: 3089272

Te Kaupapa | Purpose

To provide the Committee with the Interim Audit Report (June 2025) and the Audit Recommendations update for information.

Rāpopotonga Matua | Executive Summary

The Interim Annual Report audit concluded 27 June 2025, after the previous Committee meeting. There were no new recommendations, and the recommendations tracker has been updated to reflect new staff comments.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information be received.

Resolution number YV/2025/00019

Moved by: Tiamana J Kana

Seconded by: Deputy Mayor J Thomas

KUA MANA | CARRIED

8.11 Review of accounting matters in relation to the 2024/25 Financial Statements

CM No.: 3095020

Te Kaupapa | Purpose

To inform the Committee on key issues raised in the Audit Plan in relation to the financial statements, and other accounting matters including accounting estimates and policies applied in the 2025 draft financial statements.

Rāpopotonga Matua | Executive Summary

Key issues from a review of matters raised in the Audit Plan in relation to the financial statements, and other accounting matters including accounting estimates and policies applied in the 2025 draft financial statements that staff would like to bring to the Committee's attention are provided.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. This information be received.

Resolution number YV/2025/00020

Moved by: Tiamana J Kana

Seconded by: Mayor A Wilcock

KUA MANA | CARRIED

8.12 LGOIMA Request Summary 2024/2025

CM No.: 3090115

Te Kaupapa | Purpose

The purpose of this report is to outline Council's obligation in regards to the LGOIMA Act and how Council is meeting these obligations.

Rāpopotonga Matua | Executive Summary

The Local Government Official Information and Meetings Act 1987 (LGOIMA) is the relevant legislation for requests for information. Council are required to respond to LGOIMA requests as soon as reasonably practicable and (except in some specific instances) within 20 working days.

This report sets out Council's compliance with these requirements.

Tūtohunga | Recommendation

That:

1. The information be received, and
2. The Committee provide feedback on how LGOIMAs are to be presented going forward.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information be received, and
2. The Committee provided feedback on how LGOIMAs (Local Government Official Information and Meetings Act 1987 requests) are reported; requesting the report be presented in a one page format; but understand that it is up to the information and LGOMIAS received if the one page format isn't viable.

Resolution number YV/2025/00021

Moved by: Tiamana J Kana

Seconded by: Cr B Dewhurst

KUA MANA | CARRIED

8.13 Legislative Compliance Register

CM No.: 3094030

Te Kaupapa | Purpose

The purpose of this report is to seek feedback from the Committee on the Legislative Compliance Register. This Legislative Compliance Register is one way of ensuring that Council is undertaking its activities in accordance with legislation.

Rāpopotonga Matua | Executive Summary

The Legislative Compliance Register is completed annually by staff alongside the Annual Report, to ensure that Council is meeting its legal obligations. A copy of this register has been attached for review by the Risk and Assurance Committee.

Tūtohunga | Recommendation

That:

1. The information be received; and
2. The Committee provide comment on the Legislative Compliance Register for Council.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information be received.

Resolution number YV/2025/00022

Moved by: Deputy Mayor J Thomas

Seconded by: Tiamana J Kana

KUA MANA | CARRIED

8.14 Delegation Policy and Delegation Register Amendments

CM No.: 3091695

Te Kaupapa | Purpose

The purpose of this report is to seek Committee feedback on the amendments made to the Delegation Policy and Delegation Register 2025 prior to being provided to Council for approval. Through this report we would also like to highlight that we are currently implementing a new dedicated system for delegations, and intend to workshop this with Council and Risk and Assurance in the new year prior to implementation.

Rāpopotonga Matua | Executive Summary

Under the Local Government Act 2002, Council may delegate its statutory powers and functions to Council officers and Committees. The Delegation Policy and Delegation Register provides the framework for this and illustrate all the delegations made to staff across multiple legislations. This report is to highlight all the changes that have been made over the past 12 months.

Tūtohunga | Recommendation

That:

1. The information be received, and
2. That the Committee provide feedback, if any, on the delegations amendments prior to the delegations being submitted for approval to Council.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information be received.
2. The Committee recommend the amended Delegation policy and Delegation Register to Council.

Resolution number YV/2025/00023

Moved by: Tiamana J Kana

Seconded by: Cr B Dewhurst

KUA MANA | CARRIED

8.15 Safety and Wellness Reports

CM No.: 3092729

Te Kaupapa | Purpose

The purpose of this report is to provide the Committee with safety and wellness reporting.

Rāpopotonga Matua | Executive Summary

The April to June 2025 Quarterly Safety & Wellness Report, the Annual 2024/2025 Safety and Wellness Report, and the July and August 2025 Safety & Wellness Updates are provided. Lucy Longstaff, Safety and Wellness Team Leader and Kate Stevens, People, Safety & Wellness Manager in attendance to discuss the reports with the committee.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information be received.

Resolution number YV/2025/00024

Moved by: Tiamana J Kana

Seconded by: Whaea J Aoake

KUA MANA | CARRIED

8.16 Risk and Assurance Committee Work Programme - Update September 2025

CM No.: 3093721

Te Kaupapa | Purpose

The purpose of this report is to provide an update to the Committee on the work programme.

Rāpopotonga Matua | Executive Summary

An update on scheduled reports and standing items for September 2025 is included in the work programme.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information be received.

Resolution number YV/2025/00025

Moved by: Tiamana J Kana

Seconded by: Whaea J Aoake

KUA MANA | CARRIED

TAKE MATATAPU | PUBLIC EXCLUDED

12.42pm The public were excluded.

Resolutions in relation to the confidential items are recorded in the confidential section of these minutes and are not public available.

9 Mōtini hei aukati i te iwi whānui | Procedural motion to exclude the public

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That the public be excluded from the following part(s) of the proceedings of this 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 follows.

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 the holding of the whole or relevant part of the proceedings of the meeting in public, as follows:

C1 Information Technology\Web Security Audit

Reason for passing this resolution in relation to each matter	Particular interest(s) protected (where applicable)	Ground(s) under section 48(1) for the passing of this resolution
Gain Advantage.	s7(2)(j) - The withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage. .	s48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.

The text of these resolutions is made available to the public who are present at the meeting and form part of the minutes of the meeting.

Resolution number YV/2025/00026

Moved by: Mayor A Wilcock

Seconded by: Whaea J Aoake

KUA MANA | CARRIED

10 Mōtini hei aukati i te iwi whānui | Procedural motion to include the public

[Enter time](#) That the public be included.

12.58 pm

The Chairperson thanked Members for their attendance and attention to business and declared the meeting closed. Tiamana Jaydene Kana invited Chief Executive Officer Manaia Te Wiata to perform the closing karakia.

CONFIRMED AS A TRUE AND CORRECT RECORD
OF THE MEETING OF KOMITI O TE MŌREAREA
ME TE TŪMARU | RISK & ASSURANCE
COMMITTEE HELD ON 30 SEPTEMBER 2025.

KO TE RĀ | DATE:

TIAMANA | CHAIRPERSON:
Jaydene Kana