

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



Mēneti 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 24 February 2026 at 9:00.

NGĀ MEMA | MEMBERSHIP

He mema tūtahi | Independent Member

Tiamana | Chairperson: Jaydene Kana

Mema | Members: **He mema tūtahi | Independent Member**

To be confirmed

Koromatua | Mayor

Ash Tanner

Koromatua Tautoko | Deputy Mayor

James Sainsbury

Kaunihera ā-Rohe | District Councillors

Bruce Dewhurst

Andrew McGiven

James Thomas

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 – 24 February 2026	3146420	https://youtu.be/-Cabd7ol-o4

Minutes prepared by:

Stephanie Hutchins

Kaitohu Mātāmua Kāwana | Senior Governance Advisor

Ngā whakapāha | Apologies

Name	Position/Organisation
James Sainsbury	Deputy Mayor, Matamata-Piako District Council

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

All members were present physically

Kaimahi i reira | Staff Present

Name	Title	Item No.
Manaia Te Wiata	Tumu Whakarae Chief Executive Officer	8.2
Stephanie Hutchins	Kaitohu Mātāmua Kāwana Senior Governance Advisor	
Tamara Kingi	Kaiārahi Kāwana Governance Team Leader	
Kelly Reith	Hautū Rangatōpū, Tāngata me ngā Hononga Group Manager Corporate, People & Relationships	
Sandra Harris	Pou Kaupapahere, Rāngai Mahitahi me te Kāwana Policy, Partnerships & Governance Manager	
Roger Lamberth	Property and Insurance Manager	8.3
Sangeeta Singh	Mātanga Hokohoko Procurement Specialist	8.4
Larnia Rushbrooke	Pou Pūtea, Ratonga Pakihi Finance & Business Services Manager	8.4
Ken Morris	Mōrearea, Kai-whakahaere ā Pakihi hoki Risk and Business Excellence Advisor	8.5
Ellie Mackintosh	Rōia Legal Counsel	8.6, C1
Ally van Kuijk	Hautū Tipu me te Whakamatua Group Manager Growth & Regulation	8.6, C1
Darren Teulon	Pou Whakahaere o ngā wai me ngā waipara Water and Wastewater Manager	8.7
Fiona Vessey	Hautū Hanganga Rawa me ngā Whakahaere Group Manager Infrastructure, Assets & Operations	8.7
Olivia Picard	Kaitohu Kaupapahere Policy Advisor	8.8
Kate Stevens	Pou Tāngata, Haumaruru me te Oranga People, Safety & Wellness Manager	8.9

I reira | In Attendance

Name	Position/Organisation	Item	Time In	Time Out
David Robson	Risk and Insurance Specialist , AON New Zealand	8.5	10.16am	10.36am

1 Whakatūwheratanga o te hui | Meeting Opening

Tiamana Jaydene Kana declared the meeting open at 9.00am and welcomed members, staff and those viewing the livestream.

2 Karakia | Prayer

Tiamana Jaydene Kana performed the opening karakia.

3 Ngā whakapāha | Apologies/Leave of Absence

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That an apology from Councillor James Sainsbury be received and accepted.

Resolution number YV/2026/00001

Moved by: Tiamana J Kana

Seconded by: Mayor A Tanner

KUA MANA | CARRIED

4 Pānui i Ngā Take Ohore 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.

6 Whakaaetanga meneti | 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, 9 December 2025, be confirmed as a true and correct record of the meeting.

Resolution number YV/2026/00002

Moved by: Mayor A Tanner

Seconded by: Cr A McGiven

KUA MANA | CARRIED

NGĀ PŪRONGO A NGĀ ĀPIHA | OFFICER REPORTS

7 Pūrongo me whakatau | Decision Reports

7.1 Review of Risk and Assurance Charter

CM No.: 3141408

Te Kaupapa | Purpose

The purpose of this report is to provide opportunity for the Risk and Assurance Committee to review and provide comment on the Risk and Assurance Charter, post-election for the 2025-2028 triennium.

Rāpopotonga Matua | Executive Summary

In line with the establishment of the Risk and Assurance Committee in November 2022, for the 2022-2025 triennium the Committee undertook a full review in February 2023 of the previous Audit and Risk Committee's Charter.

The Office of the Auditor General (OAG) guidance recommends that the Risk and Assurance Committee Charter be reviewed annually and approved by the governing body.

The Charter (attached) was last reviewed on 30 September 2025 (pre-election) with no changes recommended. The Committee Chair would like to provide the new Committee the opportunity to review the Charter.

Tūtohunga | Recommendation

That:

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

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information is received.
2. The Committee confirm there are no changes required to the Charter.

Resolution number YV/2026/00003

Moved by: Mayor A Tanner

Seconded by: Tiamana J Kana

KUA MANA | CARRIED

8 Ngā Pūrongo Whakamārama | Information Reports

8.1 Chair's Update

CM No.: 3141486

Te Kaupapa | Purpose

The purpose of this report is for the Chairperson to update the committee on activities following the last committee meeting.

Rāpopotonga Matua | Executive Summary

Risk and Assurance Committee Chairperson, Jaydene Kana, in attendance to present the Chair's Update report (circulated separately).

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information be received.

Resolution number YV/2026/00004

Moved by: Tiamana J Kana

Seconded by: Mayor A Tanner

KUA MANA | CARRIED

8.2 Chief Executive's Update

CM No.: 3141484

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/2026/00005

Moved by: Tiamana J Kana

Seconded by: Mayor A Tanner

KUA MANA | CARRIED

8.3 Insurance Renewals

CM No.: 3142916

Te Kaupapa | Purpose

The purpose of this report is to advise the Risk and Assurance Committee of the Matamata-Piako District Council Insurance Premiums for the 12 months commencing 1st November 2025. It also advises of changes made to policy conditions.

Rāpopotonga Matua | Executive Summary

Matamata-Piako District Council currently carries 11 different insurance policies. The insurance year runs from 1st November to 31st October of the following year.

Allowing for changes and additions during the 2024/25 year the total premium for 12 months was \$1,554,395.

For the year commencing 1 November 2025 this has dropped to \$1,395,470.
(10.22% saving).

The key drivers that have resulted in this saving are a softening market, a collective approach by the Waikato Co-lab, targeting of new markets (London and Singapore).

Various appendices to this report inform the committee of the structure around the negotiations and the collaborative approach by the Waikato Councils.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information be received.

Resolution number YV/2026/00006

Moved by: Mayor A Tanner

Seconded by: Tiamana J Kana

KUA MANA | CARRIED

8.4 Procurement Biannual Report FY2025/26

CM No.: 3138905

Te Kaupapa | Purpose

The report provides an update on the procurement activities for quarters one and two, financial year 2025/26.

Rāpopotonga Matua | Executive Summary

The procurement audit identified minor procedural non-compliance in purchasing transactions; however, these issues present a low risk to Council and can be effectively addressed. Overall, the report confirms that procurement activities are adding value to the organisation.

Summary of findings:

Compliance – Of the procurements reviewed, 82% complied with the requirements of MPDC's Procurement Manual. The non-compliance rate increased by 15% compared to the previous two quarters; however, this is not considered a major risk, as the issues identified were procedural in nature. These matters can be mitigated through enhanced communication and targeted training.

Top 10 Suppliers – analysis shows that MPDC has active contracts with the top ten suppliers with the highest number of transactions during the reporting period. Contracted suppliers often go through competitive processes, which means pricing and service terms are more likely to represent value for money.

Tenders – one tender was awarded within the period and complied with procurement requirements. The award was made to a contractor based within the Waikato region.

The Tender Board Committee - began operating in November 2025, and has held two meetings, and endorsed five tenders. Following approval from the Chief Executive, the tenders were published on the Government Electronic Tendering Portal in December and closed in January for evaluation.

Contracts Management in Authority – the contracts register module in Authority has 100 active contracts, values at \$110m. 52% of the contracts relate to Water and Wastewater.

New Building Consenting Services Panel (BCSP) – MPDC jointly with a number of other Waikato Councils (through Co-Lab) established a building consenting panel on the 1 December 2025 that covers all building functions undertaken by Council. This is a shared contract for an initial term of two years with two rights of renewal: a term for two years and final term for one year subject to performance. MPDC's procurement policy supports this.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

- The Committee receives the report.**

Resolution number YV/2026/00007

Moved by: Tiamana J Kana

Seconded by: Cr A McGiven

KUA MANA | CARRIED

8.5 Risk Update and Quarterly Risk Report - February 2026

CM No.: 3142088

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 has been developed to aid the Committee in its work. It provides a progress update on the 2026 Risk Management Work Plan. It also notes the proposed sessions and timeline for the annual reset of Top Risks, addresses questions raised at the December meeting and provides a Top Risks update and an emerging risks commentary.

The Top Risks update includes 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

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The report is received;
2. The Quarterly Risk Report February 2026 is received.

Resolution number YV/2026/00008

Moved by: Tiamana J Kana

Seconded by: Mayor A Tanner

KUA MANA | CARRIED

The meeting adjourned for a break at 10.36am and recommenced at 10.51am

8.6 Top Risks Deep Dive: Legal Non-Compliance

CM No.: 3137475

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 organisational risks. The inherent risk rating is very high, reflecting the breadth of legislation Council operates under and the potential consequences of non-compliance. After considering current controls, the residual risk rating reduces to high.

For practical reasons, this deep dive scopes the risk specifically through a legislative compliance lens. Other forms of compliance risk, including operational service delivery and physical asset compliance (for example, compliance with resource consents and other regulatory requirements), are managed through Top Risk #2 – Disruption to Essential Service Delivery, avoiding duplication within the risk framework.

Council's risk appetite for legislative non-compliance is low, creating a recognised gap with the current residual risk rating of high. Risk ratings and appetite settings are scheduled for review later this year, at which time this gap will be reconsidered.

This report provides further detail on the risk, the effectiveness of existing controls, and planned improvement actions, and reflects increasing organisational maturity in the management of legislative compliance risk.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information be received.

Resolution number YV/2026/00009

Moved by: Mayor A Tanner

Seconded by: Cr A McGiven

KUA MANA | CARRIED

8.7 Top Risks Deep Dive: Disruption to Essential Service Delivery (Risk #2)

CM No.: 3142558

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 on a cyclical scheduled basis. This item explores Risk #2 Disruption to Essential Service Delivery and discusses the controls in place to reduce this risk.

Rāpopotonga Matua | Executive Summary

Disruption to Essential Service Delivery has been identified as one of Council's top risks.

The information in this report provides further detail on the risk and the risk controls. 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.

Water Services continues to represent a very high risk exposure for Council and will remain a prominent feature of the organisational risk profile until the formal transition to Waikato Waters Ltd (WWL) is completed.

The current risk drivers relate to:

- Service continuity during transition,
- Retention of critical capability and institutional knowledge,
- Asset integrity and compliance obligations,
- Public health and environmental performance.

Until transition is complete and operational accountability transfers to WWL, Council retains full statutory responsibility for delivery of safe and compliant water services. Accordingly, this risk remains very high.

Post-transition, the risk profile will recalibrate. While water-related risks will transfer to WWL, Council's residual exposure will shift toward potential failure of remaining essential services — particularly:

- Roading infrastructure,
- Stormwater systems,
- Solid Waste operations,
- Supporting assets and operational systems.

This reflects a natural rebalancing of organisational risk as service scope changes.

Continued monitoring and recalibration of risk ratings will be required through and beyond the transition period.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information be received.

Resolution number YV/2026/00010

Moved by: Mayor A Tanner

Seconded by: Cr J Thomas

KUA MANA | CARRIED

8.8 Audit New Zealand - Report to Council - Annual Report 2024/25

CM No.: 3140990

Te Kaupapa | Purpose

The purpose of this report is to provide the Committee with the Audit New Zealand 'Report to Council' on the Annual Report 2024/25 and a summary of the recommendations from the 'Report to Management'.

Rāpopotonga Matua | Executive Summary

Audit New Zealand (Audit) provided a 'Report to Council' for the adoption of the Annual Report on 17 December 2025. This has been attached for the Committee's consideration.

Audit also provide a 'Report to Management' that identifies recommendations for management to address. These recommendations have been summarised within this report. All outstanding recommendations including staff comment on progress to be circulated separately.

Audit have made changes to their reporting from previous years and consider recommendations from previous audits as internal matters. Staff are seeking direction on how the Committee would like to receive future Audit Reporting updates.

Tūtohunga | Recommendation

That:

1. The Committee receive the information and the Audit New Zealand 'Report to Council' for the 2024/25 Annual Report.
2. The Committee note the change to reporting and provide direction to staff on how it would like to receive future Audit updates *[feedback to be specified]*.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The Committee receive the information and the Audit New Zealand 'Report to Council' for the 2024/25 Annual Report.
2. The Committee note the change to reporting and the preference to maintain the status quo.

Resolution number YV/2026/00011

Moved by: Tiamana J Kana

Seconded by: Mayor A Tanner

KUA MANA | CARRIED

ATTACHMENTS

- A Additional Attachment - Item 8.8 - Audit Management recommendations
- B Additional Attachment - Item 8.8 - MPDC 2025 - Report to Management (DRAFT)

8.9 Safety and Wellness Reports

CM No.: 3140700

Te Kaupapa | Purpose

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

Rāpopotonga Matua | Executive Summary

The October to December 2025 Quarterly Safety & Wellness Report, and the January 2026 Safety & Wellness Update are provided. Kate Stevens, People, Safety & Wellness Manager in attendance to discuss the reports with the committee. The Safety and Wellness Due Diligence Plan for 2025-2027 is also provided.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information be received.

Resolution number YV/2026/00012

Moved by: Tiamana J Kana

Seconded by: Cr A McGiven

KUA MANA | CARRIED

8.10 Risk and Assurance Committee Work Programme - Update February 2026

CM No.: 3141258

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 February 2026 is included. As requested at the last committee meeting in December 2025, policies and top risk deep dives scheduled for review have been itemised within the work programme for feedback.

Tūtohunga | Recommendation

That:

1. The information be received.
2. The Committee provide any feedback on the scheduled policies and top risk deep dives *[feedback to be specified]*.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information be received.

Resolution number YV/2026/00013

Moved by: Tiamana J Kana

Seconded by: Mayor A Tanner

KUA MANA | CARRIED

TAKE MATATAPU | PUBLIC EXCLUDED

12.07pm 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 Council Delegations Legal Review

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
Legal Privilege.	s7(2)(g) - The withholding of the information is necessary to maintain legal professional privilege. Legal review of the content has been undertaken.	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/2026/00014

Moved by: Tiamana J Kana

Seconded by: Mayor A Tanner

KUA MANA | CARRIED

12.21 pm

The Chairperson thanked Members for their attendance and attention to business. Tiamana Jaydene Kana performed the closing karakia and declared the meeting closed.

CONFIRMED AS A TRUE AND CORRECT RECORD
OF THE MEETING OF KOMITI O TE MŌREAREA
ME TE TŪMARU | RISK & ASSURANCE
COMMITTEE HELD ON 24 FEBRUARY 2026.

KO TE RĀ | DATE:

TIAMANA | CHAIRPERSON: