

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 Friday 23 October 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#
Risk and Assurance Committee – 23 October 2026	3246274, 3246276

Minutes prepared by:

Stephanie Hutchins

Kaitohu Mātāmua Kāwana | Senior Governance Advisor

Ngā whakapāha | Apologies

Name	Position/Organisation
James Thomas	Morrinsville Ward Councillor, Matamata-Piako District Council

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

No members attended by audio/visual link

Kaimahi i reira | Staff Present

Name	Title	Item No.
Manaia Te Wiata	Tumu Whakarae Chief Executive Officer	8.2
Tamara Kingi	Kaiārahi Kāwana Governance Team Leader	7.1
Ken Morris	Mōrearea, Kai-whakahaere ā Pakihi hoki Risk and Business Excellence Advisor	7.2
Stephanie Hutchins	Kaitohu Mātāmua Kāwana Senior Governance Advisor	8.3, C2
Ken Morris	Mōrearea, Kai-whakahaere ā Pakihi hoki Risk and Business Excellence Advisor	
Charlotte Espin	Kaitohu Kaupapahere Paetahi Graduate Policy Advisor	8.4
Sandra Harris	Pou Kaupapahere me te Kāwana Policy and Governance Manager	8.4
Larnia Rushbrooke	Pou Pūtea, Ratonga Pakihi Finance & Business Services Manager	8.4
Olivia Picard	Kaitohu Kaupapahere Policy Advisor	8.5
Anne Gummer	Kaitohu Kaupapahere Mātāmua Senior Policy Advisor	8.6
Charlotte Espin	Kaitohu Kaupapahere Paetahi Graduate Policy Advisor	8.4, 8.7
Niall Baker	Kaiārahi Tima Kaupapahere Policy Team Leader	8.7
Susanne Kampshof	Pou Rawa me ngā Kaupapa Assets and Projects Manager	8.8, 8.11, 8.12
Kelly Reith	Hautū Tāngata me te Tutukinga Group Manager People and Performance	8.9, 8.10
Rachel Norman	Kaiārahi Kaupapa Project Lead	8.11, 8.12
Greg Hall	Project Manager	8.12
Kate Stevens	Pou Tāngata, Haumarū me te Oranga People, Safety & Wellness Manager	8.13
Sangeeta Singh	Mātanga Hokohoko Procurement Specialist	C1
Tim Donaldson	Pou Whakauru Matihiko Digital Services Manager	C2, C3
Jenni Cochrane	Hautū Wheako Kiritaki Group Manager Customer Experience	C3

I reira | In Attendance

Name	Position/Organisation	Item	Time In	Time Out
René van Zyl	Audit Director, The Audit Office	8.4, 8.5	9.00am	12.47pm
Erika Dadson	Audit Manager, The Audit Office	8.4, 8.5	9.00am	12.47pm
David Robson	Risk and Insurance Specialist, Aon New Zealand	7.2, 8.3	11.30am	11.47am

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.

Tiamana Jaydend Kana welcome René van Zyl and Erica from The Audit Office

2 Karakia | Prayer

Chief Executive Officer, Mania Te Wiata, performed the opening karakia.

3 Ngā whakapāha | Apologies/Leave of Absence

Apology

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That the apology from Councillor James Thomas be accepted and leave of absence from the meeting be granted.

Resolution number YV/2026/00001

Moved by: Mayor A Tanner

Seconded by: Deputy Mayor J Sainsbury

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.

Tiamana Jaydene Kana declared a perceived conflict of interest in relation to Waikato Waters being referenced throughout multiple reports on the agenda. There is no decision reports involving Waikato Waters directly, only reporting on information.

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, 16 June 2026, be confirmed as a true and correct record of the meeting.

Resolution number YV/2026/00002

Moved by: Tiamana J Kana

Seconded by: Cr A McGiven

KUA MANA | CARRIED

7 Pūrongo me whakatau | Decision Reports

7.1 Schedule of Meetings and Draft Work Programme 2027

CM No.: 3221174

Te Kaupapa | Purpose

The purpose of this report is to provide the Committee with proposed meeting dates for 2027 and a draft work programme of reports.

Rāpopotonga Matua | Executive Summary

Annually, Council and Committees determine proposed meeting dates for the next year and a draft work programme of reports.

Note, Council and some other Committees are yet to determine their meeting dates. A full draft is attached for information but is subject to change.

Tūtohunga | Recommendation

That:

1. The Schedule of Meetings and Draft Work Programme 2027 be received.
2. The Committee confirms the schedule of meetings and draft work programme of reports for 2027.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The Schedule of Meetings and Draft Work Programme 2027 be received.
2. The Committee confirms the schedule of meetings and draft work programme of reports for 2027, with minor amendments.

Resolution number YV/2026/00003

Moved by: Deputy Mayor J Sainsbury

Seconded by: Cr B Dewhurst

KUA MANA | CARRIED

7.2 Review of Top Risks

CM No.: 3241459

Te Kaupapa | Purpose

To provide the Top Risks 2026/27 document to the Committee for endorsement and recommendation to Council for approval.

Rāpopotonga Matua | Executive Summary

A Top Risks 2026/27 document has been developed and will be provided with this report for the Committee's consideration.

The Top Risks document builds on work done over the past few months, within the organisation and in Risk and Assurance Committee and Council workshop sessions, to review, confirm, and re-rate the Top Risks of the organisation.

That work has now been reflected, and extended, in a register that provides fairly comprehensive detail for each of the Top Risks identified, including Inherent, Residual and Risk Appetite ratings, detail of controls already in place, Key Risk Indicators that assist in determining the effectiveness of those controls, and further controls that could be implemented to further mitigate the risks.

There are 8 Top Risks proposed. The first workshop with Councillors and Risk and Assurance Committee members sought a rationalisation of the 11 Top Risks from the 2025/26 year and that has been achieved. The same workshop also sought a short descriptor title for each risk to assist easier referencing and recollection of the risks, and this has also been incorporated.

A 'Top Risk' is seen as a risk of any nature – strategic, operational, project – so significant, that it could result in the non-achievement of any or all of Council's strategic objectives. It is important to remember this when considering the identified risks – these are the key risks of the organisation. For that very reason, the Risk and Assurance Committee will closely monitor these risks on an ongoing basis. A summary table of these risks including an assessment of any change in trend of that risk will feature in each Quarterly Risk Report, together with a heat map visual showing where the Residual Risk sits relative to Risk Appetite. The Quarterly Risk Reports will also include Key Risk Indicator information and indicate progress on the implementation of additional controls. In addition to this reporting the Committee will carry out a 'deep dive' on each of these Top Risks, on a cyclical basis over the course of the year, providing the opportunity for further detailed examination of the management of the risk.

One of the important matters for Committee and Council consideration is the determination of Risk Appetite and it is important that this is given due consideration. This determination has been guided in this year's review by the recently adopted Risk Appetite Statement but it is still important for the appetite setting to be reviewed and confirmed. Of the 8 Top Risks it is noted that only one is currently at appetite, and two (Risk #4 Cyber, and Risk #8 Workforce and Safety) are noted in the Top Risks document as risks for which the currently determined Risk Appetite is considered unachievable. It is not necessarily surprising that most of the risks are currently outside appetite, they are the most significant risks to the strategic objectives of the organisation. However, it is important to consider the tension between achieving a certain appetite level in the context of the cost of the additional mitigations required to achieve that appetite. It may also be worth critically reviewing and confirming the realistic appetite for the two risks mentioned when even considerable investment in mitigation is not expected to achieve the currently desired outcome.

Because responsibility for Enterprise Risk should be with the governors of the organisation, staff ask that the Committee confirm these risks and the proposed management of the risks, endorse the Top Risks 2026/27 document (including the risk and appetite ratings assessed within it), and recommend it to Council for approval.

A full review of the Top Risks document is proposed to be carried out annually.

Tūtohunga | Recommendation

That:

- 1. The Committee receives and endorses the Top Risks 2026/27 document including any changes agreed by the Committee.**
- 2. The Committee recommends the Top Risks 2026/27 document, including any changes agreed by the Committee, for the approval of Council.**

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

- 1. The Committee receives and endorses the Top Risks 2026/27 document including any changes agreed by the Committee.**
- 2. The Committee recommends the Top Risks 2026/27 document, noting additional work will be done to identify critical controls to mitigate each strategic risk.**

Resolution number YV/2026/00004

Moved by: Cr A McGiven

Seconded by: Tiamana J Kana

KUA MANA | CARRIED

ATTACHMENTS

A Additional Attachment - Item 7.2 - Draft Top Risk Document 2026 27 for RAC Consideration

8 Ngā Pūrongo Whakamārama | Information Reports

8.1 Chair's Update

CM No.: 3239950

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 (attached).

Reference links used in attached report:

- [Mind the gap: Governing cyber security risks.](#)
- [Minimum Cyber Security Standards](#)
- [NCSC Cyber Security Framework.](#)
- [IoD - Cyber Risk: A practical guide](#)

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

8.2 Chief Executive's Update

CM No.: 3239952

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/2026/00006

Moved by: Mayor A Tanner

Seconded by: Tiamana J Kana

KUA MANA | CARRIED

8.3 Risk Update and Quarterly Risk Report - October 2026

CM No.: 3241261

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 and insights into recent work being carried out at Council in regard to managing life-safety risks in response to the findings of the Hon Paul Davison KC in his independent review into the Mount Maunganui Beachside Holiday Park landslide. It also provides a Top Risks update and a sector emerging risks scan.

The Top Risks update includes Key Risk Indicator (KRI) information in line with what has been provided in previous reports but reshaped to fit the proposed new 2026/27 Top Risks, as presented in another report in this agenda. Because the 2026/27 Top Risks document is not yet adopted the usual status update on the implementation of additional mitigating controls is not provided in this report, but that reporting will be resumed, in alignment with the new Top Risks document, at the December Committee meeting.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

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

Resolution number YV/2026/00007

Moved by: Tiamana J Kana

Seconded by: Mayor A Tanner

KUA MANA | CARRIED

8.4 Annual Report and Summary 2025/26

CM No.: 3232952

Te Kaupapa | Purpose

To present the Annual Report and Summary 2025/26 for information and for the Committee to provide feedback.

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 28 October 2026. The Audit Office will provide a verbal update at the meeting.

Tūtohunga | Recommendation

That:

1. The information, including the Annual Report and Summary for 2025/26 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 2025/26 is received.
2. The Committee recommends the Annual Report and Summary for 2025/26 to Council for adoption.

Resolution number YV/2026/00008

Moved by: Cr A McGiven

Seconded by: Tiamana J Kana

KUA MANA | CARRIED

ATTACHMENTS

- A Additional Attachment - Item 8.4 - Annual Report Summary 2025-26 - 23 October 2026
- B Additional Attachment - Item 8.4 - Draft Annual Report 2025 26
- C MPDC 2026 - Report to Council - 23 October 2026

8.5 Audit Recommendations Update - Annual Report October 2026

CM No.: 3236260

Te Kaupapa | Purpose

The purpose of this report is to provide the Committee with an update on progress made in implementing the recommendations of the Audit Office.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information be received.

Resolution number YV/2026/00009

Moved by: Tiamana J Kana

Seconded by: Mayor A Tanner

KUA MANA | CARRIED

The meeting adjourned for a break at 10.22am and reconvened at 10.39am.

8.6 Long Term Plan 2027-37 Progress Report - October 2026

CM No.: 3229160

Te Kaupapa | Purpose

The purpose of this report is to provide the Committee with a progress report on the development of the Long Term Plan 2027-37 (LTP) and seek any guidance and feedback from the Committee.

Information covered includes:

1. Progress updates on Long Term Plan workstreams
2. Update on the current key risks for the Long Term Plan project
3. Legislative updates
4. Audit update
5. Quality assurance plan with additional detail

Attached documents

1. Audit engagement letter (unsigned)
2. Long Term Plan Quality Assurance Plan

Rāpopotonga Matua | Executive Summary

Council is required to prepare and adopt a Long Term Plan under the Local Government Act 2002 (LGA) every three years. The Long Term Plan must be adopted before the first day of the year to which it relates i.e. before 1 July 2027.

Timeline

The key dates for the development of the Long Term Plan are outlined below:

Task	Dates
Long Term Plan development	Jan 2026 – Jun 2027
Consultation Document development	Sep 2026 – Feb 2027
Quality assurance (underlying information)	Nov 2026
Risk and Assurance and Council approval of the underlying information for interim audit	Dec 2026
Interim audit (underlying information)	Dec 2026
Quality assurance (Consultation Document)	Feb 2027
Risk and Assurance and Council approval of the Consultation Document for audit	Feb 2027
Audit (Consultation Document)	Mar 2027
Public consultation	April - May 2027
Deliberations	May 2027
Quality assurance (final Long Term Plan)	May 2027
Final audit	June 2027
Adoption of final Long Term Plan	June 2027
Long Term Plan 27-37 in force	1 July 2027

Risk

The key risks to the Long Term Plan project can be characterised as follows:

a) **Strategic** - Risk to project timeframes with flow on potential impacts on audit costs due to:

- Staff capacity
- Legislative change and uncertainty

b) **People and Wellness** - Risk to staff wellbeing from ongoing pressure in meeting project milestones.

Councils reorganisation

Council's reorganisation has now been largely implemented. A new overhead allocation has been developed and is currently being finalised ahead of integration into budgets.

Audit

The Audit Office (formerly Audit NZ) will be auditing Council's Long Term Plan documents. A second draft of the Audit Engagement letter has recently been received from the audit team, which includes detailed timeframes and the fees schedule (attached).

Quality assurance

A Quality Assurance (QA) Plan has been developed (see attached document). Since the Committee reviewed it in June, staff have added further detail to the Plan, including sequencing of QA processes, timeframes and deliverables.

Long Term Plan workstreams progress update

The development of the Long Term Plan is well underway and is generally on track, however timeframes are under pressure. Budget discussions have recently begun, after a delay of several weeks due to competing demands on staff time, and key documents are still be progressed past rough draft stage also due to staff capacity. The risk to the project timeline is noted in the risk register and the risk rating increased.

Updates on workstreams are provided below.

Feedback and guidance

Staff welcome the Committee's feedback and guidance on any of the information presented.

Tūtohunga | Recommendation

That:

1. The information be received.
2. The Committee provide any feedback or guidance on the Long Term Plan 2027-37 project *[feedback to be specified]*.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information be received.

Resolution number YV/2026/00010

Moved by: Tiamana J Kana

Seconded by: Mayor A Tanner

KUA MANA | CARRIED

8.7 Policy, Planning and Reporting Stocktake - October 2026 Update

CM No.: 3222651

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 on 30 September 2025 from the Risk and Assurance Committee (Committee).

Attachment A includes external and internal documents the Committee have indicated they want to review.

Attachments B and C include external and internal documents the Committee have indicated they do not want to review 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.

Resolution number YV/2026/00011

Moved by: Tiamana J Kana

Seconded by: Mayor A Tanner

KUA MANA | CARRIED

8.8 Development Contributions Policy 2027 - Progress Update

CM No.: 3240268

Te Kaupapa | Purpose

The purpose of this report is to update the Assurance and Risk Committee on the Development Contributions Policy 2027 review, the information supporting it, current model testing, key assurance matters and next steps.

Rāpopotonga Matua | Executive Summary

Council is reviewing its Development Contributions Policy as part of the 2027–2037 Long Term Plan. The Policy determines how Council recovers an appropriate share of growth-related infrastructure costs from development.

The review has a stronger evidence base than previous reviews. Council has good growth information, and completed roading business cases provide clearer project scope, timing and capital costs, with projects split between growth, renewal and level-of-service components. The current development contributions methodology is performing satisfactorily. The core analysis of growth assumptions, cost allocations and historical results has been completed, with final validation and scenario testing now underway.

The main assurance focus is completing final validation of the model and cost allocations and confirming that the Policy remains aligned with the Long Term Plan. Final scenario testing, data reconciliation and coordinated policy, asset, finance and legal review will confirm the work completed to date and identify any material issues before consultation.

The draft Policy is expected to be presented to Council before consultation alongside the Long Term Plan in April 2027. The Committee will be updated if the timetable, methodology or risk profile changes materially.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The Committee receive the Development Contributions Policy 2027 - Progress Update report.

Resolution number YV/2026/00012

Moved by: Tiamana J Kana

Seconded by: Deputy Mayor J Sainsbury

KUA MANA | CARRIED

8.9 LGOIMA Request Summary 2025/2026

CM No.: 3160496

Te Kaupapa | Purpose

The purpose of this report is to outline Council's obligations in regards to the LGOIMA Act 1987 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 is 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.

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

8.10 Legislative Compliance Register

CM No.: 3160557

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 feedback on the Legislative Compliance Register for Council *[feedback to be specified]*.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information be received.

Resolution number YV/2026/00014

Moved by: Mayor A Tanner

Seconded by: Cr B Dewhurst

KUA MANA | CARRIED

8.11 Project & Renewals Programme Assurance

CM No.: 3239506

Te Kaupapa | Purpose

The purpose of this report is to provide the Risk & Assurance Committee with an assurance assessment of the Council's capital project and renewal programme portfolio. The assessment is based on a desktop review of the July, August and September 2026 portfolio reports and considers current delivery performance, governance effectiveness, portfolio risks, control maturity and readiness to deliver future work programmes. The assessment is based on reported portfolio information and does not constitute a detailed audit or independent validation of individual project budgets, forecasts or source records. The report also comments on the revised project reporting framework adopted during FY26/27.

Rāpopotonga Matua | Executive Summary

A review of the July, August and September 2026 portfolio reports indicates that the overall portfolio remains stable. Active delivery projects are generally progressing satisfactorily and achieving intended outcomes. Delivery capability appears generally sound where projects have approved funding, defined scope, established governance arrangements and dedicated resources. Most delivery-stage projects are complete, substantially complete, or progressing broadly in accordance with approved plans.

Portfolio risk has progressively shifted from project execution to project readiness, planning maturity, governance compliance and future programme sustainability. Projects that have completed planning and approval processes are generally performing satisfactorily. The greatest concentration of risk sits within the Pipeline and Planning portfolio, where several initiatives remain constrained by incomplete business cases, undefined scope, unresolved funding pathways, missing governance documentation or unclear project ownership.

The introduction of a revised reporting framework during FY26/27 has provided greater visibility into these risks by separating reporting into three distinct streams:

- Pipeline - Initiation and Planning
- Delivery and Finalisation
- Renewal Programmes

The revised framework has improved portfolio reporting and governance transparency by distinguishing between readiness risk, delivery risk and renewal programme continuity risk. This provides a clearer picture of current performance and where management attention is required.

The principal assurance concern is the organisation's ability to maintain future delivery performance. Several strategic projects continue to experience delays associated with scope definition, business case development, governance approvals and funding certainty. FY26/27 renewal schedules, budgets and governance requirements are being progressed, but incomplete programme baselines remain a risk to future continuity.

Overall, the portfolio is delivering reasonably well, with most active projects progressing or nearing completion. The key assurance concern is not current delivery performance, but the readiness of future projects and programmes. Future performance will depend on clearer project definition, timely scope and funding decisions, and completion of forward programme planning and governance requirements.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

- 1. The information be received.**
- 2. The Committee receive ongoing assurance through regular portfolio reporting on project readiness, governance maturity and forward programme planning, including progress in addressing identified gaps.**

Resolution number YV/2026/00015

Moved by: Cr B Dewhurst

Seconded by: Mayor A Tanner

KUA MANA | CARRIED

8.12 Key Infrastructure Projects - Top Risks

CM No.: 3239889

Te Kaupapa | Purpose

The purpose of this report is to provide the Risk & Assurance Committee with an overview of the current residual risk profile, key risk drivers, controls and assurance observations across selected high-value and high-complexity infrastructure projects. The report provides assurance regarding the effectiveness of project risk management practices and highlights any emerging risks requiring governance oversight.

Rāpopotonga Matua | Executive Summary

This report provides an overview of the current residual risk profile across four significant projects monitored through the Project Management Assurance Framework.

Project ID342/2: Morrinsville RTS Upgrade presents the highest residual risk profile. The primary risk relates to alignment of project scope, objectives and budget following completion of detailed design and independent cost review. The cost of delivering the current developed design exceeds the approved budget allocation, requiring governance decisions regarding scope, outcomes and funding options before the project can progress to procurement and construction. The project remains deliverable through either scope optimisation within the approved budget or Council approval of additional funding.

Project ID247: Destination Playground: Matamata Domain remains in delivery and is progressing toward completion, with risk exposure primarily associated with contractor coordination, site management, stakeholder alignment and donated asset acceptance. Construction is substantially complete and the overall risk profile remains stable.

Project ID376: Te Aroha Destination Playground remains in the initiation and planning phase, with consultation, approvals and programme progression representing the most significant residual risks. Effective governance and timely decision-making will be critical to maintaining programme objectives.

Project ID388: Morrinsville RSA Wall has experienced a significant reduction in residual risk following completion of demolition, excavation and major compliance-related activities. Remaining risk exposure is primarily associated with cost management, project completion, compliance closeout and finalisation of long-term ownership arrangements.

Previously reported Projects:

Two previously reported projects are not included among the four projects covered in this report.

Project ID244 Matamata Wastewater Treatment Plant Upgrade: transitioned to Waikato Waters Limited as of 1 October 26.

Project ID240 Matamata Stadium. Project risks are now low and largely associated with administrative closeout activities. The primary remaining risk is obtaining the final PS4 documentation required to complete the building consent process and achieve final Code Compliance Certification, while outstanding defects are scheduled for resolution during the September school holiday period

Overall, project governance, risk management and reporting arrangements are considered appropriate. Residual risks identified are consistent with project complexity and delivery stage and are being actively monitored through established governance and assurance processes.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information be received

Resolution number YV/2026/00016

Moved by: Tiamana J Kana

Seconded by: Mayor A Tanner

KUA MANA | CARRIED

8.13 Safety and Wellness Reports

CM No.: 3239936

Te Kaupapa | Purpose

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

Rāpopotonga Matua | Executive Summary

The 2025/2026 Annual Safety and Wellness Report, April-June 2026 Quarterly Safety & Wellness Report, and the May, July and August 2026 Safety & Wellness Updates are provided. 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/2026/00017

Moved by: Mayor A Tanner

Seconded by: Cr A McGiven

KUA MANA | CARRIED

8.14 Risk and Assurance Self-Assessment 2026

CM No.: 3240310

Te Kaupapa | Purpose

The purpose of this report is to request members undertake a self-assessment, to enable the Matamata-Piako District Council's Risk and Assurance Committee to fulfil Section 7.5 of its Charter. This section relates to the committee demonstrating its readiness to embrace continuous learning, Matamata-Piako District Council staff members support provision, and improving performance in the committee's delivery of its responsibilities.

Rāpopotonga Matua | Executive Summary

In line with the establishment of the Risk and Assurance Committee on 5 November 2025, for the 2025-2028 triennium and subsequent revised Charter, the self-assessment is to be undertaken annually by the committee and includes a questionnaire followed by a rating system with comments.

A survey monkey link will be distributed for the Committee to complete prior to the next committee meeting.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The Committee receive the report.
2. The Committee considers any changes required to the self-assessment, noting the Charter will be considered at the next meeting and approved at the first meeting of 2027.
3. Committee members complete the self-assessment by 13 November 2026.

Resolution number YV/2026/00018

Moved by: Tiamana J Kana

Seconded by: Deputy Mayor J Sainsbury

KUA MANA | CARRIED

8.15 Risk and Assurance Committee Work Programme - Update October 2026

CM No.: 3239959

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 October 2026 is included.

WHAKATAUNGA Ā-KOMITI | COMMITTEE RESOLUTION

That:

1. The information be received.

Resolution number YV/2026/00019

Moved by: Tiamana J Kana

Seconded by: Deputy Mayor J Sainsbury

KUA MANA | CARRIED

11.47m 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 Procurement Bi-annual report FY2025/26 (Q3&4)

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
Third Party Commercial.	s9(2)(b)(ii) The withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information.	Official Information Act 1982 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 9.

C2 Risk deep dive - Cyber security

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
Privacy.	s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person. The public release of this information may prejudice Council's cyber security arrangements and increase the risk of unauthorised access to systems containing customer information.	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.

C3 Council Website Security

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
Privacy.	<p>s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.</p> <p>The public release of this information may prejudice Council's cyber security arrangements and increase the risk of unauthorised access to systems containing customer information.</p>	<p>s48(1)(a)</p> <p>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.</p>

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/2026/00020

Moved by: Mayor A Tanner

Seconded by: Deputy Mayor J Sainsbury

KUA MANA | CARRIED

12.47 pm

The Chairperson thanked Members for their attendance and attention to business and invited Chief Executive Officer, Manaia Te Wiata, to perform 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 23 OCTOBER 2026.

KO TE RĀ | DATE:

TIAMANA | CHAIRPERSON: