AGENDA

Audit and Risk Committee Meeting
Monday, 7 September 2026

Date	**Monday, 7 September 2026**
Time	**9:00 am**
Location	**Council Chambers** **Timaru District Council** **King George Place** **Timaru**
File Reference	**1871247**

Timaru District Council

Notice is hereby given that a meeting of the Audit and Risk Committee will be held in the Council Chambers, Timaru District Council, King George Place, Timaru, on Monday 7 September 2026, at 9:00 am.

Audit and Risk Committee Members

Bruce Robertson (Chairperson), Clr Scott Shannon (Deputy Chairperson), Janice Fredric, Clrs Michelle Pye, Stacey Scott, Graeme Wilson and Mayor Nigel Bowen

Quorum – no less than 3 members including at least one external member

Local Authorities (Members' Interests) Act 1968

Committee members are reminded that if you have a pecuniary interest in any item on the agenda, then you must declare this interest and refrain from discussing or voting on this item, and are advised to withdraw from the meeting table.

Nigel Trainor
Chief Executive

Order Of Business

1 Apologies

2 Identification of Items of Urgent Business

3 Identification of Matters of a Minor Nature

4 Declaration of Conflicts of Interest

5 Confirmation of Minutes

5.1 Minutes of the Audit and Risk Committee Meeting held on 8 June 2026

Author: **Jessica Kavanaugh, Democracy Services Lead**

Recommendation

That the Minutes of the Audit and Risk Committee Meeting held on 8 June 2026 be confirmed as a true and correct record of that meeting and that the Chairperson's electronic signature be attached.

Attachments

1. **Minutes of the Audit and Risk Committee Meeting held on 8 June 2026**

MINUTES

Audit and Risk Committee Meeting

Monday, 8 June 2026

Ref: 1871247

Minutes of Timaru District Council
Audit and Risk Committee Meeting
Held in the Council Chambers, Timaru District Council, King George Place, Timaru
on Monday, 8 June 2026 at 9:00 am

Present: Bruce Robertson (Chairperson), Janice Fredric, Mayor Nigel Bowen and Clrs Scott Shannon (Deputy Chairperson), Michelle Pye, Stacey Scott, Graeme Wilson

In Attendance: **Councillor:** Chris Thomas

Officers: Stephen Doran (Acting Chief Executive/General Manager Corporate), Andrea Rankin (Chief Financial Officer), Paul Cooper (General Manager Regulatory, Development and Growth), Andrew Dixon (General Manager Assets and Infrastructure), Suzy Ratahi (General Manager Land Transport), Justin Bagust (Chief Information Officer), Elliot Higbee (Legal Services Manager), Steph Forde (Strategic and Corporate Planner), John Liddiard (Projects Accountant), Narayan Swamy (Assurance and Audit Officer), Matthew O'Brien (Financial Accountant/Finance Manager), Brendan Madley (Senior Policy Advisor), Sam Esterhyuse (Continuous Improvement Business Partner), Maddison Gourlay (Marketing and Communications Advisor), Alana Hobbs (Executive Support Coordinator), Meghan Taylor (Acting Democracy Services Lead)

Public: Frazer Munro (General Manager, Timaru District Holdings Limited), Mark Rogers (Chairperson, Timaru District Holdings Limited)

1 Apologies

1.1 Apologies Received

Resolution 2026/358

Moved: Mr Bruce Robertson
Seconded: Ms Janice Fredric

That the apology for a period of absence between 10am - 12pm during the meeting for Clr Michelle Pye and the apology for Mayor Nigel Bowen from 1pm be received and accepted.

Carried

2 Identification of Items of Urgent Business

No items of urgent business were received.

3 Identification of Matters of a Minor Nature

No matters of a minor nature were raised.

4 Declaration of Conflicts of Interest

No conflicts of interest were declared.

5 Confirmation of Minutes

5.1 Minutes of the Audit and Risk Committee Meeting held on 2 March 2026

Clarification was sought and it was confirmed that group financial reporting has been delegated to Strategic Planning Committee.

Resolution 2026/359

Moved: Mr Bruce Robertson
Seconded: Clr Scott Shannon

That the Minutes of the Audit and Risk Committee Meeting held on 2 March 2026 be confirmed as a true and correct record of that meeting and that the Chairperson's electronic signature be attached.

Carried

6 Reports

6.1 Actions Register Update

The Chairperson spoke to this report to provide the Audit and Risk Committee with an update on the status of the action requests raised by members at previous Audit and Risk meetings.

Policies that the Audit and Risk Committee are responsible for

Clarification was sought on the timing on receiving the policies for review. The General Manager Corporate advised that there are some that are on today's agenda, and others that will be returned to a later meeting.

Insurance Renewal

It was noted that a Public Excluded workshop was still required.

Resolution 2026/360

Moved: Mr Bruce Robertson
Seconded: Mayor Nigel Bowen

That the Audit and Risk Committee receives and notes the updates to the Actions Register.

Carried

6.2 Timaru District Holdings Limited Annual Report Update 2025/26.

The General Manager and Chairperson of Timaru District Holdings Limited (TDHL) provided an update to the Audit and Risk Committee (ARC) on the progress of their 2025/26 Annual Report.

The TDHL General Manager confirmed it has progressed its audit preparation in accordance with agreed timelines, with no issues identified during the interim audit, and is on track to deliver a draft set of financial statements by 30 August.

Discussion highlighted ongoing challenges regarding the provision and clarity of group information required for consolidation, with TDHL seeking clearer guidance on specific information requirements. The Chief Financial Officer advised that engagement is underway with the Council's auditors and audit directors to finalise reporting templates, including addressing prior year issues, with further alignment to occur with TDHL and KPMG.

The ARC Chairperson advised their preference for TDHL to return to the Committee with an update following the completion of their draft audit.

Resolution 2026/361

Moved: Mr Bruce Robertson
Seconded: Clr Scott Shannon

That the Audit and Risk Committee receive and note the Timaru District Holdings Limited verbal update on the progress of their 2025/26 Annual Report.

Carried

6.3 Annual Plan 2026/27 Update

The purpose of this report is to provide the Audit and Risk Committee with an update on the development of the Annual Plan for the 2026/27 financial year.

Resolution 2026/362

Moved: Mayor Nigel Bowen
Seconded: Clr Graeme Wilson

That the Audit and Risk Committee receive the Annual Plan 2026/27 Update report.

Carried

6.4 Long Term Plan 2027-37 Update

The Strategic and Corporate Planner spoke to this report to provide the Committee with an update on the development of the Long Term Plan 2027-37 (LTP).

Discussion covered the timing of the communications strategy and pre-engagement, the Strategic and Corporate Planner advised that this will be developed and refined as reform clarity improves, with scope for targeted pre-engagement ahead of Christmas.

Discussion included communication fatigue, unstructured pre-engagement drop in opportunities on key issues, organisational capacity, fatigue management, and reliance on resourcing support, noting the level of demand across the sector.

Key risks were identified as uncertainty relating to government reform, resourcing constraints, and maintaining business-as-usual delivery. It was confirmed that planning assumptions are being progressed on a best educated guess basis, engagement with Audit New Zealand on the timeline it was confirmed that there is no current indication of any central government reprieve to LTP requirements.

Resolution 2026/363

Moved: Clr Scott Shannon
Seconded: Clr Michelle Pye

That the Audit and Risk Committee receive the Long Term Plan 2027-37 Update report.

Carried

6.5 Significant potential year-end transactions

The Project Accountant and Financial Accountant/Finance Manager presented the report to advise the Aduit and Risk Committee of significant potential year-end transactions and their likely impact.

The Chief Financial Officer advised that discussions were ongoing with Audit New Zealand regarding the appropriate accounting treatment of several matters, including whether any adjustments should be recognised as prior period items.

Discussion included discussed impairment considerations, materiality of infringement debt overstatement, the potential for a significant write-off, capitalisations and project timing being a key factor.

The Chief Financial Officer advised that the matters had been corrected in the system, and that no other similar issues were currently known.

Resolution 2026/364

Moved: Mr Bruce Robertson
Seconded: Clr Graeme Wilson

That the Audit and Risk Committee receive and notes the potentially significant year-end transactions report.

Carried

6.6 External Auditors Open Recommendations

The Chairperson presented this report is to provide the Audit and Risk Committee (ARC) with an update on outstanding recommendations made from external audits.

The Chief Financial Officer advised that some of the items on the register had been reviewed during interim audit and won’t be removed from the Register until the completion of the final audit.

Discussion included the age and relevance of several long-standing recommendations, and requested prioritisation of audit actions, and the risks associated with items not yet completed ahead of the next Audit and Risk Committee meeting in September. The General Manager Corporate advised that a new progress category had been incorporated into the report to provide greater clarity on the status of recommendations.

Discussion also covered audit recommendations relating to financial systems and controls, including journal reporting and work in progress (WIP) and system constrains and manual process undertaken.

Clarification was sought on group funding consolidations, target dates for outstanding actions, landfill provisions, and comments from the interim audit regarding the standard of accounts provided for audit review.

The General Manager Corporate advised that most issues identified were minor in nature and reflected process improvements associated with the transition from Long Term Plan to Annual Plan reporting.

Further discussion included the importance of robust quality assurance and review processes to provide confidence in information supplied to auditors and support continuous improvement.

Resolution 2026/365

Moved: Mr Bruce Robertson
Seconded: Clr Michelle Pye

That the Audit and Risk Committee receives and notes the Outstanding Recommendations update from External Auditors.

Carried

6.7 Audit and Risk Committee Work Programme

The purpose of this report is to outline the programme of work for the Audit and Risk Committee. The Committee requested that the work programme be updated to include the suite of integrity policies and Tax Risk Governance Framework.

Resolution 2026/366

Moved: Clr Michelle Pye
Seconded: Ms Janice Fredric

That the Audit and Risk Committee received and notes the Audit and Risk Committee Work Programme update.

Carried

6.8 Internal Audit Activities

To provide the Audit and Risk Committee (ARC) with an update on the Internal Audit (IA) activities since the last meeting on 2 March 2026 and upcoming IA activities for 2025/26.

The Chairperson noted that the three year Audit Plan will be presented to the September Audit and Risk meeting.

Resolution 2026/367

Moved: Mr Bruce Robertson
Seconded: Clr Scott Shannon

That the Audit and Risk Committee receives and notes:

1. The Internal Audit Activities Report; and
2. The update of completed and upcoming Internal Audit activities for 2025/26.

Carried

6.9 Risk Management Quarterly Report

The General Manager Corporate spoke to the report is to provide the Audit and Risk Committee (ARC) with update on the Council's Strategic Risks and to provide the Committee with the Risk Management Maturity Improvement Plan and the current status of the plan.

The General Manager Corporate noted that the risks had not been updated pending further discussion at a workshop later in the day and advised that IT was continuing work on systems to improve the capture and monitoring of risk information.

Discussion included lessons learned from previous system implementations, ensuring business users have adequate ownership and input into project scope and usability requirements. The General Manager Corporate advised that a review of the Flowingly implementation had identified both strengths and shortcomings, which would inform future project scoping and requirements gathering.

Further discussion was had on factors required to reduce residual risks from uncontrolled to controlled.

At 9:56 am, Clr Michelle Pye left the meeting.

Resolution 2026/368

Moved: Mr Bruce Robertson
Seconded: Mayor Nigel Bowen

That the Audit and Risk Committee receive and note the Risk Management Quarterly Report.

Carried

6.10 Conflict of Interest Annual Report

The General Manager Corporate spoke to this report to provide the Committee with the actions taken to manage identified Conflicts of Interest.

Discussion included progress of the centralised employee conflicts of interest register and considered the importance of fostering a culture where staff are willing to proactively declare conflicts.

The General Manager Corporate advised that work was underway to embed this behaviour across the organisation, with leaders demonstrating that declaring conflicts is good governance practice and an expected part of Council operations.

Resolution 2026/369

Moved: Mayor Nigel Bowen
Seconded: Clr Stacey Scott

That the Audit and Risk Committee receives and notes the Conflict of Interest Annual report.

Carried

6.11 Sensitive Expenditure Quarterly Report

The Chairperson presented the report to update the Audit and Risk Committee on sensitive expenditure for the period 1 January – 31 March 2026.

The Chairperson requested that future reporting referenced the process in which the Mayor and Chief Executive travel is independently reviewed and approved by the Audit and Risk Committee Chairperson.

Resolution 2026/370

Moved: Mr Bruce Robertson
Seconded: Clr Scott Shannon

That the Audit and Risk Committee receives and notes the Sensitive Expenditure report.

Carried

6.12 "Integrity Suite" policies

The Senior Policy Advisor spoke to the report to present draft versions of five policies (collectively referred to as the "Integrity Suite") to the Audit and Risk Committee (the Committee) and seek initial feedback to inform the ongoing review.

The Senior Policy Advisor noted that legal review had commenced on some policies, with further review still to be completed. Input had also been sought from relevant external agencies, including the Ombudsman and Serious Fraud Office.

Discussion included alignment between the elected member and employee policies, opportunities to consolidate policies, and the need for clear reporting pathways where conflicts of interest may arise. The Senior Policy Advisor highlighted that improving the accessibility and practicality of reporting mechanisms was a key focus of the review.

Further discussion was had on policy review timeframes, the proposed gift declaration threshold, the treatment of conflicts of interest for external consultants, and the applicability of the policies to independent members of the Committee and the Chief Executive.

The Senior Policy Advisor provided clarification on the Council's policy review register and relevant legislative basis to appoint un-elected members to Committees and proposed changes to legislation regarding un-elected member voting rights.

Further discussion included the proposed implementation approach and consultation process, noting that consultation would be primarily internal, supported by targeted engagement with relevant external parties.

The Committee supported Option two: to undertake consultation in June/ July, provide a summary of submissions to Committee members and receive feedback offline in July, seek policy adoption as appropriate in August, and bring a debriefing paper to the September 2026 Committee meeting to receive and note.

Resolution 2026/371

Moved: Mr Bruce Robertson
Seconded: Clr Scott Shannon

That the Audit and Risk Committee:

1. Receive the report “Feedback on Integrity Suite” policies.
2. Provide feedback on the draft versions of the Employee Fraud, Bribery and Corruption Control Policy; the Fraud and Corruption Control for Elected Members Policy; the Protected Disclosure Policy for Employees, Contractors and Volunteers; the Protected Disclosure Policy for Elected Members and Chief Executive; and the Employee Conflict of Interest Policy.
3. Provide direction on its involvement in the remainder of this policy review noting that the Committee is in support of option two as a basis of its involvement in the review moving forward.

Carried

6.13 Group Tax Risk Governance Framework 2026

The Project Accountant spoke to the report to present the updated Group Tax Risk Governance Framework and the associated Group Tax Risk Governance Framework Management Strategy for recommendation to Timaru District Council (Council) for adoption.

Discussion included engagement with subsidiary entities and the rationale for the proposed framework. The Project Accountant advised that extensive consultation had been undertaken with Timaru District Holdings Limited (TDHL) over the previous two years and that Inland Revenue expected the Council group to operate under a formal tax governance framework. It was further noted that any future council-controlled organisations would also be expected to participate in the group framework.

Further discussion included the ongoing oversight of tax risks, and it was requested that annual tax risk reporting be incorporated into the Committee's work programme.

Assurance was sought regarding potential tax implications arising from water services reform and any future local government restructuring and that they would continue to be monitored.

The Chief Financial Officer advised that no specific tax risks had yet been identified and that advice from the Council's tax advisors would inform future reporting as Council progresses work with the formation of the Joint Water Services Organisation.

The importance of maintaining strong working relationships with subsidiary entities as implementation progresses was emphasised. The Chief Financial officer advised that there would be further discussions with TDHL following the decision on the divestment of Alpine Energy.

Resolution 2026/372

Moved: Ms Janice Fredric
Seconded: Mr Bruce Robertson

That the Audit and Risk Committee:

1. Receive and note the Group Tax Risk Governance Framework 2026 report; and
2. Recommend that Council adopt the Group Tax Risk Governance Framework 2026 and the Group Tax Risk Governance Framework Management Strategy 2026.

Carried

6.14 Draft Information Technology Strategy

The Chief Information Officer spoke to the report to update the Audit and Risk Committee (ARC) on the Draft Council Digital Strategy and give the Committee the opportunity to provide feedback on the Strategy.

Discussion included the strategic direction and level of ambition reflected in the strategy, including future digital service delivery initiatives, organisational capability, and alignment with Council's broader strategic objectives. The Chief Information Officer confirmed that the organisation had the capacity to deliver the proposed programme and that the strategy had been costed through the Long Term Plan process.

Clarification was sought on the proposed work programme, associated investment requirements, and the roadmap timelines outlined in the strategy. Discussion also covered the role of digital and technology planning in major projects, including the Theatre Royal and Museum redevelopment.

The improvements made to align the strategy with Council's strategic direction were acknowledged and further discussion highlighted the need to include the medium-term risks of the strategy in light of Local Government reform, optimal investment priorities for the next three years, and medium risk scenarios attached with how Council are protected attached to the roadmap for the final strategy.

Resolution 2026/373

Moved: Mayor Nigel Bowen
Seconded: Clr Scott Shannon

That the Audit and Risk Committee receives and notes the Information Technology Strategy.

Carried

6.15 Continuous Improvement Update

The Chief Information Officer and Continuous Improvement Business Partner spoke to this report is to provide the Committee with an update on the Continuous Improvement Work Programme and outline the next steps.

Discussion included the use of process mapping and automation tools, including the role of artificial intelligence. The Chief Information Officer advised that processes should be reviewed and streamlined before automation is implemented to avoid embedding inefficiencies.

Discussion was had on the OneReg project, including the completion of missing standard operating procedures for business continuity post implementation, the level of contingency funding spent and transaction processing targets.

Further discussion included costs associated with the Altitude project, the approach to budget management, and risks associated with the migration of data from legacy systems. The Chief Information Officer advised that project timing had resulted in some expenditure being carried forward and provided oversight on the complexity of legacy data migration. The planned transition date of 30 November was noted.

Resolution 2026/374

Moved: Mr Bruce Robertson
Seconded: Clr Stacey Scott

That the Audit and Risk Committee receive and notes the Continuous Improvement Update report.

Carried

7 Consideration of Urgent Business Items

No items of urgent business were received.

8 Consideration of Minor Nature Matters

No matters of a minor nature were raised.

9 Exclusion of the Public

Resolution 2026/375

Moved: Mr Bruce Robertson
Seconded: Clr Scott Shannon

That at 10.41am the public be excluded from the following parts of the proceedings of this meeting, namely,—

10.1 Public Excluded Minutes of the Audit and Risk Committee Meeting held on 2 March 2026

10.2 Public Excluded Actions Register Update

10.3 Cyber Security Report

10.4 Issues Watch Register

10.5 Internal Audit Quarterly Report

10.6 Health and Safety Peformance Report

10.7 Committee and Auditor only time (Agenda Placeholder)

10.8 Committee and Internal Auditor only time (Agenda Placeholder)

The general subject of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Plain English Reason
10.1 - Public Excluded Minutes of the Audit and Risk Committee Meeting held on 2 March 2026 **Matters dealt with in these minutes:** **10.1 - Public Excluded Minutes of the Audit and Risk Committee Meeting held on 26 January 2026** **10.2 - Public Excluded Actions Register Update** **10.3 - Cyber Security Report** **10.4 - Authority Altitude - Continuous Improvement Update** **10.5 - Issues Watch Register** **10.6 - Internal Audit Quarterly Report** **10.7 - Insurance Programme Update** **10.8 - Health and Safety Performance Report** **10.9 - Committee and Chief Executive only time (Agenda Placeholder)** **10.10 - Committee and Auditor only time (Agenda Placeholder)** **10.11 - Committee and Internal Auditor only time (Agenda Placeholder)**	Section 48(1) of the Local Government Official Information and Meetings Act 1987.	The public excluded minutes of the meeting held on 2 March 2026 are considered confidential pursuant to the provisions of the LGOIMA Act of 1987. The specific provisions of the Act that relate to these minutes can be found in the open minutes of the meeting held on 2 March 2026.
10.2 - Public Excluded Actions Register Update	s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(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	To protect a person’s privacy, including the privacy of deceased persons To protect commercially sensitive information

	commercial position of the person who supplied or who is the subject of the information	
10.3 - Cyber Security Report	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	To prevent use of the information for improper gain or advantage
10.4 - Issues Watch Register	s7(2)(g) - The withholding of the information is necessary to maintain legal professional privilege s7(2)(h) - The withholding of the information is necessary to enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities	To protect all communications between a legal adviser and clients from being disclosed without the permission of the client To enable Council to carry out commercial activities
10.5 - Internal Audit Quarterly Report	s7(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 s7(2)(f)(ii) - The withholding of the information is necessary to maintain the effective conduct of public affairs through the protection of such members, officers, employees, and persons from improper pressure or harassment s7(2)(h) - The withholding of the information is necessary to enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities	To protect commercially sensitive information To protect the effective conduct of public affairs To enable Council to carry out commercial activities
10.6 - Health and Safety Peformance Report	s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons	To protect a person’s privacy, including the privacy of deceased persons To protect commercially sensitive information

	s7(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	
10.7 - Committee and Auditor only time (Agenda Placeholder)	s7(2)(c)(i) - The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information, or information from the same source and is in the public interest that such information should continue to be supplied s7(2)(h) - The withholding of the information is necessary to enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities	To protect information that is subject to an obligation of confidence and/or that was required by law to be provided; and to ensure that the supply of such information is not affected in the future, when it is in the public interest for it to be provided To enable Council to carry out commercial activities
10.8 - Committee and Internal Auditor only time (Agenda Placeholder)	s7(2)(c)(i) - The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information, or information from the same source and is in the public interest that such information should continue to be supplied s7(2)(h) - The withholding of the information is necessary to enable any local authority	To protect information that is subject to an obligation of confidence and/or that was required by law to be provided; and to ensure that the supply of such information is not affected in the future, when it is in the public interest for it to be provided To enable Council to carry out commercial activities

	holding the information to carry out, without prejudice or disadvantage, commercial activities	

Carried

Note

Section 48(4) of the Local Government Official Information and Meetings Act 1987 provides as follows:

- “(4)Every resolution to exclude the public shall be put at a time when the meeting is open to the public, and the text of that resolution (or copies thereof)—
    - (a)shall be available to any member of the public who is present; and
    - (b)shall form part of the minutes of the local authority.”

10 Public Excluded Reports

10.1 Public Excluded Minutes of the Audit and Risk Committee Meeting held on 2 March 2026

10.1 Public Excluded Minutes of the Audit and Risk Committee Meeting held on 26 January 2026

10.2 Public Excluded Actions Register Update

10.3 Cyber Security Report

10.4 Authority Altitude - Continuous Improvement Update

10.5 Issues Watch Register

10.6 Internal Audit Quarterly Report

10.7 Insurance Programme Update

10.8 Health and Safety Performance Report

10.9 Committee and Chief Executive only time (Agenda Placeholder)

10.10 Committee and Auditor only time (Agenda Placeholder)

10.11 Committee and Internal Auditor only time (Agenda Placeholder)

10.2 Public Excluded Actions Register Update

10.3 Cyber Security Report

10.4 Issues Watch Register

10.5 Internal Audit Quarterly Report

10.6 Health and Safety Peformance Report

10.7 Committee and Auditor only time (Agenda Placeholder)

10.8 Committee and Internal Auditor only time (Agenda Placeholder)

11 Readmittance of the Public

Resolution 2026/376

Moved: Mr Bruce Robertson
Seconded: Clr Scott Shannon

That the meeting moves out of Closed Meeting into Open Meeting at 12.38 pm.

Carried

The meeting closed at 12.38 pm.

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Bruce Robertson

Chairperson

6 Reports

6.1 Actions Register Update

Author: **Jessica Kavanaugh, Democracy Services Lead**

Authoriser: **Stephen Doran, General Manager Corporate**

Recommendation

That the Audit and Risk Committee receives and notes the updates to the Actions Register.

Purpose of Report

1 The purpose of this report is to provide the Audit and Risk Committee with an update on the status of the action requests raised by members at previous Audit and Risk meetings.

Assessment of Significance

2 This matter is assessed to be of low significance under the Council's Significance and Engagement Policy as there is no impact on the service provision, no decision to transfer ownership or control of a strategic asset to or from Council, and no deviation from the Long Term Plan.

Discussion

3 The actions register is a record of actions requested by members. It includes a status and comments section to update the Audit and Risk Committee on the progress of each item.

4 There are currently five items on the actions register.

5 Two items are marked as ongoing.

6 Three items are marked as completed and are proposed to be marked as removed at the next meeting.

7 No items are marked as removed and to be taken off the list at the next meeting.

Attachments

1. **Audit and Risk Actions Required** ⇩

Information Requested from the Audit and Risk Committee

Key = Completed, for removal = 60+ Days = 90+ Days = Removed

Information Requested	Policies that the Audit and Risk Committee are responsible for				
Date Raised:	23 June 2025			**Status:**	In Progress
Issue Owner	General Manager Corporate	**Due Date:**		**Completed Date:**	

Background:
The committee requested a report to the Audit and Risk Committee to advise what policies they are responsible for and when they are coming up for review. It was requested this is presented at the 01 December 2025 Audit and Risk Meeting (this action was added at the 15 September 2025 meeting).

January 2026 Update:

Policy	**Review frequency**	**Next review is/was due**	**Audit and Risk Committee Role**
Accounting Policies	Annually	October 2026, as part of the Annual Report	Audit and Risk Committee (ARC) role in these policy reviews is to consider, advise and endorse. Depending on the policy, elected members or the Chief Executive then approve the policy, taking into account ARC feedback and advice. Note: it is proposed that all listed policies (except the Accounting Policies) will be reviewed every six years
Employees Conflict of Interest Policy	Three yearly	November 2025 (is currently under review)	
Fraud, Bribery and Corruption Control Policy	Two yearly	July 2025 (is currently under review)	
Fraud and Corruption Control Policy for Elected Members	Three yearly	February 2019 (is currently under review)	
Sensitive Expenditure Policy	Six yearly	December 2031	
Risk Management Policy	Three yearly	February 2027	

This action is recommended to be closed.

1769738

Update from Audit and Risk Meeting 27 January 2026: The Committee requested this action item remain open and the Committee requested a report with "A ,B,C" approach to on when policy renewals to be returned to the Committee. The Committee also requested an annual report with a list of policies, when they are due for renewal and when they were last reviewed. March 2026 Update: This was not able to be completed for this meeting, it will be presented to October Audit and Risk Committee. August 2026 Update: This will be presented to October Audit and Risk Committee.

Information Requested	Insurance Renewal				
Date Raised:	03 March 2025			**Status:**	In Progress
Issue Owner	General Manager Assets and Infrastructure	**Due Date:**		**Completed Date:**	

Background:
The committee requested as part of the Insurance Programme Update report:
- Come back to the committee on the outcome of the Contract Works and the Fine Arts Policy and be built into the work forward programme
- That the Insurance Strategy includes of risk mitigations

As part of the 23 June 2025 meeting, the committee requested early in the new year to discuss with our Insurance Advisors (AON), including any internal work that has been done to discuss what strategies can be implemented as a workshop. Also to see the the Local Authority Protection Programme (LAPP) and Liabilities insurance at the next meeting.

Update from Audit and Risk Committee 15 Septmber 2025: This action was moved from the Public Excluded action register to the public action register.

Update January 2026: If agreed by Audit and Risk Committee a workshop will be arranged this year. Preliminary arrangements are for March 2026.

February 26 Update: Following discussion with Chair it was decided that a workshop with risk and insurance would be held, but it would be unsuitable to try and combine this with a meeting day. A date in April is currently being investigated.

August 26: Officers are currently awaiting confirmation from Governance on a suitable date to hold the workshop. Once a date has been set, officers will liaise with Aon to arrange and facilitate the workshop.

1769738

Information Requested	Risk Management				
Date Raised:	15 September 2025			**Status:**	Completed
Issue Owner	General Manager Corporate	**Due Date:**		**Completed Date:**	June 2026

Background:
The committee requested stronger discussion around the system of control to bring it back into the risk management framework in relationship to these risks, and to gain an understanding of the time flow how the Senior Leadership Team will work through and moderate the risk register.

Update January 2026: This will be discussed at March meeting.

Update from Audit and Risk Meeting 27 January 2026: A risk Workshop was requested following the 2 March 2026 meeting. Establish risk appetite, defining strategic and operational risks with consideration to the impending legislative reforms with a focus on defining the risk, identifying controls, and assessing both risks and opportunities.

February 2026 Update: Following discussion with Chair it was decided that a workshop with risk and insurance would be held, but it would be unsuitable to try and combine this with a meeting day. A date in April is currently being investigated.

June 2026 Update: A workshop had been scheduled and subsequently cancelled for April 2026. A Risk workshop will follow the June 2026 meeting.

August 2026 Update: This workshop has been completed and this action can now be closed.

Information Requested	Prioritisation and risks for External Auditors Open Recommendations				
Date Raised:	8 June 2026			**Status:**	Completed
Issue Owner	General Manager Corporate	**Due Date:**	7 September 2026	**Completed Date:**	August 2026

Background: During item 6.6 External Auditors Open Recommendations discussion included the age and relevance of several long-standing recommendations, and requested prioritisation of audit actions, and the risks associated with items not yet completed ahead of the next Audit and Risk Committee meeting in September.

August 2026 Update: This has been prioritised with GM Corporate sitting with the responsible managers to work through open recommendations/actions with the with relevant GM. This will be an ongoing process but this action can be considered closed.

1769738

<table>
<tr><td>Information Requested</td><td colspan="5">Amendments to the Audit and Risk Committee Work programme</td></tr>
<tr><td>Date Raised:</td><td colspan="3">8 June 2026</td><td>Status:</td><td>Completed</td></tr>
<tr><td>Issue Owner</td><td>General Manager Corporate</td><td>Due Date:</td><td>7 September 2026</td><td>Completed Date:</td><td>August 2026</td></tr>
<tr><td colspan="6">Background: During item 6.7 Audit and Risk Committee Work Programme the Committee requested that the work programme be updated to include the suite of integrity policies and Tax Risk Governance Framework. During Item 6.13 Group Tax Risk Governance Framework 2026 it was also requested that annual tax risk reporting be incorporated into the Committee's work programme.

August 2026 Update: This has been actioned for December meeting (Reflecting October A+R solely for annual report)</td></tr>
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6.2 Audit and Risk Committee Work Programme

Author: **Narayan Swamy, Assurance and Audit Officer**

Authoriser: **Stephen Doran, General Manager Corporate**

Recommendation

That the Audit and Risk Committee received and notes the Audit and Risk Committee Work Programme update.

Purpose of Report

1 The purpose of this report is to outline the programme of work for the Audit and Risk Committee (ARC).

Assessment of Significance

2 This matter has been assessed as having low significance under the Council's Significance and Engagement Policy as there is no impact on levels of service, strategic assets or rates and no deviation from the Long-Term Plan (LTP).

Discussion

3 Below is the proposed ARC Work Programme which shows the items scheduled for each quarter. This information aims to provide an indication to the Committee of upcoming items.

4 This report has been split into the following areas: Standing agenda items, other agenda items, Audit and Assurance agenda items, and updated calendars for 2026 with any changes highlighted.

5 Item: Operational Risk Register – all operational risks – Flowingly Report has been delayed until the December meeting due to prioritisation of other workstreams (primarily coordination of the Headstart Proposal) and lack of adopted management system following cancellation of flowingly risk module. This also ties in better with the risk work being done as part of the LTP Asset Management Plan creation.

6 Item: Legislative Compliance Report has been delayed until October meeting to try and resolve two items outstanding, an update is in this agenda.

7 Item: Endorsement of Insurance program update has been delayed until the October Meeting due a delay in finalising coverage due to pending changes to Natural Hazards Commission & Fire Services Levies.

8 An additional Long Term Plan update is included in this agenda.

Standing Agenda Items - 2026

1. Standing Agenda Items	Mar 26	Jun 26	Sep 26	Oct 26	Dec 26
Minutes and actions from the prior meeting	✓	✓	✓		✓
Risk Management quarterly report	✓	✓	✓		✓
Health and Safety update	✓	✓	✓		✓
Internal audit quarterly report	✓	✓	✓		✓

1. Standing Agenda Items	Mar 26	Jun 26	Sep 26	Oct 26	Dec 26
External auditors open findings	✓	✓	✓		✓
Issues Watch Register	✓	✓	✓		✓
Cyber Security Report	✓	✓	✓		✓
Continuous Improvement Update	✓	✓	✓		✓
Employee matters (as required)	✓	✓	✓		✓
Probity update (Report will be provided only if any probity matters arise)	✓	✓	✓		✓
Quarterly Sensitive Expenditure report	✓	✓	✓		✓
Auditor only time	✓	✓	✓		✓
Internal Auditor only time	✓	✓	✓		✓
CE only time	✓	✓	✓		✓

Other Agenda Items - 2026

2. Other Agenda Items	Mar 26	Jun 26	Sep 26	Oct 26	Dec 26
Operational Risk Register – all operational risks ~~– Flowingly Report~~					✓
Annual Legislative Compliance report – realigned with Annual Report Process				✓	
Insurance program update	✓ Renewal			✓ Endorse	
Annual Report to ARC on Conflicts of Interest	✓				
Credit rating review	✓				

Audit and Assurance Agenda Items – 2026

3. Audit and Assurance Agenda Items	Mar 26	Jun 26	Sep 26	Oct 26	Dec 26
Audit plan and engagement letters	✓				
Annual Plan/ Long Term Plan update	✓	✓	✓		✓
Annual Plan/ Long Term Plan Risks					✓
Draft Key Accounting Judgement – Accounting Policies	✓ 2025/26				
Adoption annual report				✓ 2025/26	
Adoption audit representation letters				✓ 2025/26	
Audit NZ Interim management report			✓ 2025/26		
Audit NZ Final management report					✓ 2025/26
Debenture Trust audit report					✓ 2025/26

3. Audit and Assurance Agenda Items	Mar 26	Jun 26	Sep 26	Oct 26	Dec 26
Workshop		✓ Risk			

Attachments

Nil

6.3 Internal Audit Activities

Author: **Narayan Swamy, Assurance and Audit Officer**

Authoriser: **Stephen Doran, General Manager Corporate**

Recommendation

That the Audit and Risk Committee receives and notes:

1. The Internal Audit Activities Report; and
2. The update of completed and upcoming Internal Audit activities for 2025/26.

Purpose of Report

1 To provide the Audit and Risk Committee (ARC) with an update on the Internal Audit (IA) activities since the last meeting on 2 March 2026 and upcoming IA activities for 2025/26.

Assessment of Significance

2 Reporting on the Risk and Assurance activities is considered of low significance in terms of the Council's Significance and Engagement Policy as this matter is operational in nature. There is no impact on service provision or impact on the district as a whole.

Discussion

3 ARC endorsed the 3-year Internal Audit Plan for 2026 – 2028 at its meeting on 26 January 2026. The endorsed planned audits for 2026 and their status are as follows:

Assignment	Status
Fleet Management Audit	The report on this review is included in the Public Excluded section of the agenda.
Revenue Maximisation Property & Parking	Draft Report will be completed by 04/09/2026
Payroll Audit	Progress 28/08/2026
Internal Audit 3 Year Plan	The Proposed Plan is included in the Public Excluded section of the agenda.
Update on Temuka and Geraldine Service Centre	The summary report is included in the Public Excluded section of the agenda.

Attachments

Nil

6.4 External Auditors Open Recommendations

Author: **Narayan Swamy, Assurance and Audit Officer**

Authoriser: **Stephen Doran, General Manager Corporate**

Recommendation

That the Audit and Risk Committee receives and notes the Outstanding Recommendations update from External Auditors.

Purpose of Report

1 The purpose of this report is to provide the Audit and Risk Committee (ARC) with an update on outstanding recommendations made from external audits.

Assessment of Significance

2 Reporting on the Risk and Assurance activities is considered of low significance in terms of the Council's Significance and Engagement Policy as this matter is operational in nature. There is no impact on service provision or impact on the district as a whole.

Discussion

3 The Risk and Assurance Unit maintains a record of the recommendations arising from external audits and undertakes regular follow-ups with all business units to ensure recommendations have been actioned.

4 This report has been reformatted for clarity where external dependencies are required from completion of a specific item or where officers consider the item closed from their perspective and are awaiting audit validation as part of the annual audit process.

5 There are 25 Item currently on the list. Broken down these are:

- = 3 Parked for Altitude Upgrade
- = 4 will progressed as part of LTP 27-37
- = 13 Council considers complete
- 5 Items still being worked on.

Attachments

1. External Audit Open Findings at August 2026 ⇩

External Auditors recommendations record

Status Key: ■ = Parked for Altitude Upgrade ■ = Will be part of LTP 27-37 ■ = Council considers complete

		Group	Responsible Officer	Target Date	Severity	Status Update
	Audit NZ Report 30/06/2025					
2	**Completeness of Journals** As part of the month end process, implement a procedure whereby a listing of journals posted within Authority is exported and matched to the journals that have been reviewed.	Finance	CFO	11/26	High	**Aug 26:** Scheduled as part of Altitude implementation. **May 26:** A review of the journals will ideally be implemented over all journals as part of the Altitude system that is due to be implemented in November 2026 (i.e., review of the journals through the system as opposed to the manual journals being exported when posted and printed for review/approval). **December 25**: Will implement a journal listing from Authority monthly for review.
3	**Non-compliance with the Revenue and Financing (R&F) Policy for funding sources of activities** Ensure that external advice is sought to confirm compliance with the R&F policy going forward. Alternatively, see advice on amending the policy when it is due for consultation to ensure the policy is broad enough to cover any potential non-compliance risk.	Finance	CFO	06/27	Medium	**Aug 26:** Is being investigated as we work through our rates review. Not expected to be implemented until LTP. **May 26:** To be confirmed as part of the LTP process **December 25:** As part of our rates review, this policy is being refreshed for the 27-37 Long Term Plan. This work is being undertaken with PJ & Associates.
4	**Review of Fraud Policy** Review the Fraud Policy in line with timelines set by the Council.	Corporate	GMC		Medium	**May 26:** Review is still occurring and no approval has been made by ARC to endorse this reviewed policy. **The draft policy is included in this agenda.** **December 25**: The policy review commenced in July 2025, however, is not yet complete due to available resource. The review has been prioritised for presentation to ARC late 2025/ early 2026 as detailed in findings.
5	**Internal borrowings** Ensure where internal borrowings are required that these are in line and meet the definition set out in Schedule 10 section 27 of the Local Government Act 2002 (LGA). The Council should also ensure that there is an internal Borrowing and Interest Policy in place, specifically addressing repayment.	Finance	CFO	06/27	Medium	**Aug 26:** Too be further investigated as part of the LTP. **May 26:** Tyler (alternatively Andrea's team) are to investigate internal borrowing policies and work through design & implementation of policy where relevant. **December 25**: Include appropriate policy in the Revenue & Financing Policy. Ensure that the detailed practice to be applied is adequately documented, including internal process checks on compliance.
6	**Implement a contract management system** It is recommended that the Council implement controls or alternatively put a contract management system in place to ensure all material contract details (i.e. contract values, terms and deliverables) are	Finance	CFO	12/27	Medium	**Aug 26:** To be parked until next year as part of the roll out of the full Altitude project. **May 26:** The new Altitude project / system will be implemented at the earliest in November 2026, which will include this feature.

		Group	Responsible Officer	Target Date	Severity	Status Update
	recorded. This will assist in ensuring that claims made against the contracts are collated in one place and verified that the total value within all the claims do not exceed the contract in place.					**December 25:** This is to be included in our upgrade to Altitude project which has been approved by council. Awaiting a detailed timeline for completion.
7	**Contracts signed without the appropriate delegation** Ensure individuals signing contracts for projects have the delegated authority to do so. Where the Chief Executive Officer (CEO) is provided the delegation from the Council, ensure that the CEO signs all contracts (noting the Council approved delegation to the CEO). If required, Council should provide the appropriate sub-delegation in the CEO's absence.	Finance	CFO	11/26	Medium	**Aug 26:** To be closed out as part of audit. **May 26:** To review / ensure that projects (e.g., Heritage House & Stadium) have the adequate approval and within the delegation provided by the Council where appropriate. This will be confirmed at final when review of contracts is required for PPE, WIP & commitments review. **December 25:** Ensure that Council sufficiently delegates to Tiers below CE as and when required.
8	**Delegation Manual in place has not been approved by the Council** We recommend that: • the Delegation Manual used by the Council be formally approved to ensure it reflects the delegations that the Council deems appropriate; and the use of unapproved manuals be restricted until the Council has approved the document; and • where changes are made to the Delegation Manual, the changes in Esker should be independently reviewed to ensure the new delegation remains in line with the manual.	Finance	CFO	11/26	Medium	**Aug 26:** To be closed out as part of audit. **May 26:** The Legal Services Manager (Elliot) has taken this over. It was noted that while there were changes to the delegation manual (not approved by Council but utilised by the Council staff), the changes within the document were made by the CEO. Audit have reviewed the delegation in Esker vs the Delegations Manual and note that the Esker delegations are consistent with the latest version of the Delegations Manual (August 2025). The level of delegations in the system are lower than the last Council approved Delegations Manual. Limited risk that the approvals are inappropriate given the lesser value of the delegations in Esker compared to the Council approved manual. **December 25:** This is currently being reviewed by our Legal Services Manager
9	**Invoices through with Esker vs Authority** We recommend that all the invoices should go through Esker to ensure proper approval and documentation of the audit trail. Additionally, strengthen the internal control to identify invoices that are processed outside of Esker to prevent any unauthorised invoices being processed.	Finance	CFO	12/27	Medium	**Aug 26:** To be parked until next year as part of the roll out of the full Altitude project. **May 26:** The new Altitude project / system will be implemented at the earliest in November 2026, which will include this feature to be able to approve larger value items. December 25: This is to be included in our upgrade to Altitude project which has been approved by Council. Awaiting a detailed timeline for completion.
10	**Depreciation Policy** Ensure there is a policy in place to support depreciation rates, useful lives and depreciation method for assets at their component level (i.e., to a greater componentised degree than that disclosed in the Accounting Policy.	Finance	CFO		Medium	**May 26:** No progress has been made on this item. We will review this again once management informs us that their review of assets' depreciation rates has been completed. **February 26:** New assets are expected to be appropriately componentised. A full review of componentisation of existing assets is more likely to occur following the land & buildings review and the final establishment of the WCCO but is not yet formally planned.

		Group	Responsible Officer	Target Date	Severity	Status Update
						December 25: Depreciation rates have been progressively standardised to minimise the plethora of detailed rates which are inefficient and often inconsistent. It is intended however in 2026 to complete the review of asset classes, types & sub-types & their related depreciation rates.
11	**Severance arrangements**	Finance	CFO	11/26	Medium	**Aug 26:** To be closed out as part of audit. **May 26:** Noted that there was only severance payment made during the FY - audit have been provided the documentation and will review accordingly. **December 25:** This is noted and will be used to inform any future dealings in matters of this nature.
12	**Key performance measures definitions** Clearly define the terms and units of measurement for all key performance measures, ensuring they adhere to the SMART criteria. This will ensure that the performance targets are transparent, measurable, and easily understood by all stakeholders.	Corporate	GMC		Medium	**May 26:** To be confirmed as part of the LTP process. We have also reviewed the proforma annual report and noted amendments for some measures to explicitly define what the measurement basis is, which will set to be updated in the 2025/26 Annual Report. **December 25:** Targets are set in the council's Long-Term Plan; we will take this recommendation into the next target setting round to ensure better compliance.
13	**Landfill provision** Seek external advice or a peer review to confirm the accuracy and completeness of the Council's landfill provision calculations and model that is due to be updated.	Finance	CFO	11/26	Medium	**Aug 26:** Currently awaiting PWC final report on this matter. **May 26:** John Liddiard (Project Accountant) has worked through a new methodology. PWC was reached out to on 22/04 to check the methodology and calculations of the provision performed by John. John has changed the approach in the calculation, and it was noted that he has consulted largely with the waste team who have their own consultants available to them. This will be expected to be completed by year end. **February 26:** It is unlikely that peer review would add value to this process. Using PWC as a "sounding board" for the methodological ideas is anticipated. The first stage of the review has been initiated with Waste Management. **December 25:** The underlying methodology will be reviewed in 2026 and the provision and associated asset valuation and calculation processes comprehensively reassessed and a new calculation worksheet prepared accordingly. Appropriate external advice will be sought as necessary.
16	**Communication with Timaru District Holdings Limited (TDHL)** The Council should communicate more effectively with TDHL to confirm, for example, the value of related party transactions. This would also apply to the furnishing of complete information on a timeous basis, to allow the Council to complete its consolidation within the agreed timeframe. We strongly recommend that the Council documents what information it requires from TDHL to allow it to complete its consolidation in a timely manner. The Council should provide a detailed reporting template to	Finance	CFO	11/26	Medium	**Aug 26:** Regular contact with TDHL. Recommend close after audit process. **May 26**: Discussions with audit & TDC were held regarding updating and implementing group instructions in a manner that is appropriate for TDHL to provide the relevant information in a timely manner for the purposes of the consolidation.

		Group	Responsible Officer	Target Date	Severity	Status Update
	TDHL setting out all information, including format and due dates, that would allow the Council to complete its consolidation within the timeline agreed with Audit New Zealand.					**February 26:** See also Point 27: Proposals addressing the relationship and the provision of information from subsidiary entities has been prepared for review by ARC and eventually approval by Council **December 25:** Council provided detailed requirements to TDHL with sufficient time for them to prepare the requisite information on a Group basis, in advance of the year-end, which Audit NZ have seen. This included the request that the requisite information be audited at TDHL level. It is intended to provide a detailed template to subsidiaries for the 2026 year, agreed by Council to ensure that they comply. It is also intended to reprioritise their year-end deliverables so that the Group-structured accounts are their first priority rather than statutory accounts and that these be agreed and signed off by their respective Boards. It is anticipated that the generation of statutory accounts providing only the minimum required information be changed to provide information in line with the Group accounts. Group accounting policy will be modified as possible to allow subsidiary results to be included unchanged with any required differences due to differing requirements specifically identified and noted, however where congruity is possible either subsidiary or Group accounting policies will be changed as necessary. Group accounting policies will be specifically agreed by Council for application to all Group entities following review by ARC, albeit with caveats for any necessary changes. Information requirements will be sent out by the CE rather than the CFO or other Finance staff to emphasise that compliance is not optional.
	Audit NZ Report 30/06/2024					
17	Delegations register information not matching There is only one delegation register with the correct information that can be relied upon as the "one source of truth"; and that the register is updated in an appropriate timeframe to reflect any changes in staff movement**.**	Finance	CFO	30/06/25	Necessary	**Aug 26:** Recommend this be closed as included above. **May 26:** Advised that this is completed, although the delegation's manual is not approved by Council. Noting we have a finding above discussing this. Audit to review the Esker delegations (including any other purchase delegations provided) with the Council approved manual to ensure appropriately resolved**.** **December 25:** There is a project underway to improve the delegations register and put a formal process in place to ensure it is updated. -**August 25:** Final audit to be completed Oct 2025, at which time confirmation of closure will be provided. -**May 25:** Completed. Uploaded as Audit NZ Dashboard Item -**Feb 25:** Still to be completed Noted – this will be reconciled once the new delegations have been approved. **AUDIT NZ updated comment** **December 25**: Multiple delegation listings were again provided to Audit New Zealand. We also noted that the delegations recorded within Esker is inconsistent with the "Delegation Manual July 2024", approved by Council.

		Group	Responsible Officer	Target Date	Severity	Status Update
20	FAR reconciliations Introduce a regular reconciliation process between the asset management systems and the FAR.	Finance	CFO	30/06/25	Necessary	**Aug 26:** IPS is reconcilied every quarter now. RAMM process is still to be developed. -**May 26:** To be confirmed for 31 March quarter. As at 22/04/2026 this was not completed. -**February 26:** While formal reconciliations are undertaken at year-end, work continues throughout the year addressing any particular issues identified and working with operations managers responsible for asset management systems and plans. This will continue to be a work-in-progress for some time yet. -**December25:** FAR reconciliation completed for June 2025. To be implemented quarterly with work in progress (WIP) capitalisation. A number of Asset Management Systems are still being developed in concert with financial reporting requirements which will include full reconciliation, depending on materiality. A number of the AMSs will eventually be the FAR replacing that in the current Authority CVR FAR (as has already occurred with Water) -**August 25:** AR reconciliation completed for June 2025. To be implemented quarterly with WIP capitalisation. - **May 25:** Work is continuing to update Asset Management databases in a number of areas and so these reconciliations are still developing. Finance are working with asset managers through that process. -**Feb 25:** Quarterly reconciliations are now being completed however the process is still being finalised refined and therefore this item should remain open. We plan to perform quarterly reconciliations following the WIP review process. **AUDIT NZ updated comment** It is noted that the FAR reconciliations are performed at year-end only.
21	Publication of council-controlled organisations (CCO) information: Ensure that the CCO information, required by the Local Government Act 2002 (LGA), is published on the Council's website within the stipulated timeframe.	Corporate Communication	GMCC	31/12/24	Necessar	**- August 26: A Standard Operating Procedure has been put in place for ensuring these are uploaded in a timely manner.** -**May 26:** We will obtain support from Steph & Stephen regarding when the publications are available to the public on their website. Noted that this year is the first year where TDC covers the 7 years' worth of annual report on their website. The issue will likely remain open solely for the fact that the uploads to the website are delayed and not within the timeframe. -**February 26:** A full review will be undertaken this year to ensure that all the requisite reports have been published and that those for 2026 are subsequently published. -**December 25:** A process is now in place to ensure this is done in a timely manner. -**November 24:** We have made improvements to the website to be more clear as to where CCO and associate annual reports are housed. All current CCO and associate reports are on the website here: https://www.timaru.govt.nz/council/publications/reports/other-reports

		Group	Responsible Officer	Target Date	Severity	Status Update
						-**August 24:** Completed - **May 24:** To be completed in next quarter. - **Dec 23:** The Annual Report was adopted 14 November 2023. The Report was loaded on the Council website on 14 December 2023. Following changes in staff, the process for this has been reviewed and compliance is anticipated from 2024. - **Sep 23/Nov 23**: Management note copies of all CCO information are held on the TDC website. The first three years have an individual page for Venture Timaru, then previous years are available by searching the reports and documents from the agendas when these were presented to Council, or the relevant Committee. For TDHL, information is available on the TDC website from back to 2015/16 financial year. All was added within statutory timeframes and are available to view by the public. - A review of this process has led to CCO information and documents now being published on the Council's website within stipulated timeframes. **AUDIT NZ updated comment** No progress No change in status from previous report. **Previous comments** During 2022/23 there were further organisational restructures and changing personnel, the previously centralised function to publish these to Council website within statutory timeframes has again been overlooked. -December24: Open -**December25:** **In progress** Section 67(4) of the Local Government Act 2002 (LGA) states that the local authority must publish the annual report of its CCO's "*within 1 month of receiving it and must maintain the report on that site for a period of no less than 7 years*". We note on the Council's website, as at 11 November, only the 2023/24 Annual Reports are published for all of the CCO's. The requirement is that all reports received after the 2019/20 financial year should be published within one month and retained for seven years.
22	FBT compliance processes Implement a process to record these benefits for staff, ensuring they are correctly treated as being exempt from FBT; and develop a procedures manual for the calculation of FBT to be used when the usual FBT preparer is unavailable.	Finance	CFO	30/06/25	Necessary	**August 26: Work on this is ongoing.** -**May 26:** PWC was engaged to provide recommendations, which TDC are still in the process of implementing. This is not completed yet as at our interim time. -**February 26**: The rolling program has not been stopped, but details might be changed depending on circumstances: for 2026 it is necessary to review GST processes, while we are planning for a PAYE review though the date for that has not yet been set. Additionally, an updated Group Tax Risk Governance Framework and a Group Tax Risk Management Plan are being prepared for review at the June 26 ARC meeting for subsequent approval by Council.

		Group	Responsible Officer	Target Date	Severity	Status Update
						-**December25:** A review of where staff related benefits were being coded has been undertaken and it is anticipated that standardisation of this will be completed during FY 2026 with a review of the costs for the year also being completed. A full review of vehicle usage has been completed and improved processes established for monitoring this. We have completed the review of coding however that is now being implemented in FY 2026. The rolling review program has been operating since 2024 with a review of GST and then FBT and that of Payroll taxes in 2026. -**August 25:** We have completed the review of coding however that is now being implemented in 2025. There will be one code for COSI costs and one code for all other costs with a monthly review and analysis to determine if FBT might apply -**May 25:** A review of where staff related benefits were being coded has been undertaken and it is anticipated that standardisation of this will be completed during 2025 with a review of the costs for the year also being completed. A full review of vehicle usage has been completed and improved processes established for monitoring this. -**Feb 25:** FBT process continue to be worked on particularly focused on vehicles. It is anticipated that the coding for personal expenditures will be finalised in Q3 2025 and Q1 & Q2 transactions reviewed. The guidance on preparation of the FBT is being embedded into the calculation spreadsheet. Agreed and planned for 2025. **AUDIT NZ updated comment** Noted that PWC's recommendation is to re-start the Rolling Review programme during FY26 to ensure it is proactively identifying and managing tax risk and meeting Inland Revenue's requirements.
23	Revenue classification Ensure that different types of revenue are correctly classified, for example, fees and charges are being correctly coded to fees and charges and not other revenue.	Finance	CFO	30/06/25	Necessary	**Aug 26:** Recommend close as part of final audit. -**May 26**: Noted error in the mapping of the codes. Journal will be made for the financial statements. To confirm this is completed at final. -**December 25**: Will be reviewed again prior to year end. -**August 25:** Final audit to be completed Oct 2025, at which time confirmation of closure will be provided. -**May 25:** Will be reviewed again prior to year end. -**Feb 25:** Planned Noted and planned for 2025. **AUDIT NZ updated comment** **December 25**: Noted that there were fees and charges specific GL codes included within other revenue and vice versa such as social housing.
24	Fully depreciated assets Conduct regular reviews of the useful lives of assets. This practice will ensure that the useful lives align with the anticipated consumption of economic benefits derived from these assets.	Finance	CFO	30/06/25	Necessary	**Aug 26:** Recommend close as part of final audit. -**May26:** Management noted that there is a review of the FAR happening over the assets with carrying amounts of nil. Audit will confirm this is happening as part of our final audit.

		Group	Responsible Officer	Target Date	Severity	Status Update
						-**February 26**: Some fully depreciated assets will always continue to be utilised. While their useful life might be extended no addition value will be attributed to them beyond their original cost or their previous revaluation. Audit have attributed a value of $15m to fully depreciated assets however by definition such asset now have a value of Nil and we do not currently revalue P,P&E assets other than Water & Roading. This point should now be closed. -**December 25**: A full review of useful lives has been undertaken and those assets with a nil value assessed as to whether they are still being utilised. Useful life extensions are limited to 12 months for fully depreciated assets and no additional value attributed to them, except for Water assets. A review of initial Water useful lives will be undertaken in 2026 to minimise the extensions of life. Once depreciation has been fully charged on assets then it is generally not good practice to assign further value to those assets as this artificially increases the net comprehensive income in one year then operating expenses in the succeeding years, distorting practical asset management processes and frequently the value of assets is immaterial at that level. -**August 25:** Final audit to be completed Oct 2025, at which time confirmation of closure will be provided. -**May 25:** A full review of useful lives has been undertaken and those assets with a nil value assessed as to whether they are still being utilised. Useful life extensions are limited to 12 months for fully depreciated assets and no additional value attributed to them. -**Feb 25:** The useful lives of Water and Roading assets will be comprehensively reviewed as part of the respective revaluations. Other assets are generically reviewed as part of the year-end asset processes. A review of useful lives was conducted in 2024 and is intended to be undertaken semi-annually, as well as greater standardisation of useful lives for equivalent assets. Assets may be utilised beyond their assessed useful lives and unless material it is not justified to increase the useful life but rather recognise that there is a degree of uncertainty surrounding the assessment of specific assets' useful lives. **AUDIT NZ updated comment** **December 25**: Noted that FAR still contains many fully depreciated assets (about $15 million).
25	Approval for sale of assets We recommend that the Council implement a standardised approval process for asset disposals that includes written authorisation.	Finance	CFO	30/06/25	Necessary	**Aug 26:** Recommend close as part of final audit. -**May 26:** Noted that disposals up until March were immaterial. We will obtain support for a sample of disposals to confirm we can close this finding. -**February 26**: This recommendation has been fully enacted, and this point should therefore be closed. No process or policy guarantees 100% compliance but any exceptions which do not adhere to this process will be investigated in detail.

		Group	Responsible Officer	Target Date	Severity	Status Update
						-**December 25:** Assets disposal from CVR requires specific agreement from the appropriate manager with sufficient delegated authority for the disposal. This should now be closed. -**August 25:** Final audit to be completed Oct 2025, at which time confirmation of closure will be provided. -**May 25:** Assets disposal from CVR requires specific agreement from the appropriate manager with sufficient delegated authority for the particular disposal. This can be reviewed as part of the year-end process for 2025 which will provide the proof that this process is in place. -**Feb 25:** Asset documentation amended for 2025 interim audit. Process to be promulgated to Council formally in Q3 2025 as part of the quarterly review. Quarterly review of disposals to be undertaken to ensure that it is complied with. There are different types of disposals, however as a general principle we would agree that the relevant authorised manager should sign off on disposals. We will see to it that this is implemented going forward. **AUDIT NZ updated comment** **December 25**: Most of the disposals in the FY were as a result of a review of the waters assets. These were no sales of assets, purely disposals (write-offs) of assets no longer in use. Remaining asset sales were not reviewed due to being immaterial.
26	Consolidation process Review the consolidation model to ensure that any flaws in the model are rectified before the preparation of the FY25 financial statements. Consider establishing an automated process for the consolidation model, which can limit the number of errors and manual updates. Consider establishing "standing journals". Ensure sufficient quality checks and reviews are performed over the consolidation model while preparing the FY25 financial statements. Key members of the management team and potentially the Audit and Risk Committee should perform an internal quality review of the draft annual report and evidence this review, before it is provided to the auditors for the annual audit.	Finance	CFO	30/06/25	Necessary	**Aug 26:** Financial template has been developed and sent to TDHL to populate, expecting this to be returned end of August for inclusion in our template. -**May 26:** No new Group fund in Authority is established due to the work required to perform this. A revised group reporting instructions provided to TDHL for the consolidation to address this matter. -**February 26**: Proposals addressing the relationship and the provision of information from subsidiary entities has been prepared for review by ARC and eventually approval by Council. -**December 25**: The proposed new Group fund in Authority has not yet been established, however it is intended that any Template journals have specific journal requests prepared as if they are being entered into GL. -**August 25:** Final audit to be completed Oct 2025, at which time confirmation of closure will be provided. -**May 25:** The proposed new Group fund in Authority has not yet been established, however it is intended that any Template journals have specific journal requests prepared as if these are being entered into the GL. -**Feb 25:** A new Group "fund" is to be established in Authority for Group transactions and the reporting Template updated accordingly for the 2025 year-end process. The current Excel model and system that we operate does not allow for consolidations to be done automatically within it. We are investigating whether to set up a separate fund within Authority so that journals can be passed through it. **AUDIT NZ updated comment** **December 25**: There are still errors identified in the consolidation workings.

		Group	Responsible Officer	Target Date	Severity	Status Update
29	Annual report preparation: • Ensure that the annual report is complete and ready for audit upon the date agreed in the Audit Proposal letter. • Establish a robust quality review process over the financial and non-financial information presented to audit.	Corporate Communications & Finance	GMCC & CFO	~~31-Dec-22~~ ~~31-Mar-23~~ ~~31-Dec-23~~ 30 Oct 25	Necessary	- **August 26:** Work on this matter is ongoing going into AR Process. -**May 26:** Noted that the proforma accounts provided for the interim audit was still not at an appropriate standard (i.e., LTP measures not updated to reflect the appropriate year within the LTP - for the targets that change during the LTP). February 2026: Council had Reestablished a formal project plan for the annual report process that covers the full year including the interim audit and rectification/preparation processes which is agreed by SLT and presented to ARC should help avoid some of the issues, particularly the point about the "lack of planning" "quality review process" issues. - **December 25:** We agree that the annual report should be ready and that a robust quality review process should be in place. -**August 25:** The Annual Plan was adopted prior to year end and work is well progressed on the Annual Report. The team working on the report has been in regular contact with Audit NZ to pre-empt any issues. **SUGGEST CLOSURE** -**May 25:** The annual plan has not required Audit and is on track to by adopted by year end. A project plan is in place to deliver the Annual Report to the expectations of the new Audit Team. A templated approach to the document should make this a more straightforward process. -**February 25:** We are in ongoing dialogue to ensure that a robust project plan is in place for 24/25. This can stay open for final review following adoption of 24/25 AR. Interim audit has been loaded onto dashboard early, and we are working through it currently. There is a significant dependency on the Annual Plan not requiring Audit. -**November24:** Annual Report 2023/24 was adopted by council on 31 October 2024, and although challenging and requiring significant work on both Audit New Zealand and TDC side and concerns over quality of information gained an unmodified opinion. A debrief and improvement process will be followed in January guided by audit feedback to ensure that we continue to improve processes and have a robust project plan in place for 24/25. -**August 24:** Interim Audit was completed; team is working to finish Annual Report / Audit on time this year. - **May 24:** Interim and Annual Audit now underway, team is using dashboard to manage requests in a timely manner. -**Dec 23:** The Annual Report 2022/23 was approved by Council (Resolution 2023/76) November 2023. Regular communication between Audit NZ and TDC is in place to reduce the number of issues or any delays from either organisation. -**Nov 23**: The Annual report 2022/23 will be presented to the Council on 14 Nov 2023. - A detailed project plan has been developed to ensure the 2021/22 annual report is complete and ready for Audit. In addition, a Project Steering Group meets weekly and there are regular status updates to the Senior Leadership Team. Microsoft Teams is being used to manage internal information and Audit Dashboard for communication with Audit NZ. - Regular review of both financial and non-financial information is also being undertaken. Further Quality Assurances processes will be in place for the 2022 Annual Report.

		Group	Responsible Officer	Target Date	Severity	Status Update
						- The revised timing of the 2021/22 Audit led to pressures of multiple deliverables being required at the same time. A lesson learned session will be held with Audit NZ. **AUDIT NZ updated comments** **December 25:** Limited progress on this, there are still numerous errors that are not currently properly flown throughout the document. We note there appears to be a lack of process in place to identify all potential aspects of the annual report such as contingencies and assets held for sale. Some progress The draft annual report provided to the audit team was not fully complete and due to time constraints, not subject to a full quality review process. The financial and non-financial information presented to audit, still contained misstatements. **Previous comments** Some progress: However, the draft annual report provided to the audit team was subject to a quality review process. However, financial and non-financial information presented to audit, still contained many misstatements. **December24: In progress**
	Audit NZ Report 2021/2022					
30	Implement the revaluation improvements recommendations: Take steps to implement the revaluation improvement points raised in 2019/20. 1.Ensure that all assets in the three waters asset class are assessed as part of the valuation exercise. 2. Ensure that up-to-date unit rates are used for the valuation. 3. Implement the recommendations for improvement, detailed in the valuation report, ahead of the next valuation.	Finance	CFO	31 Dec 25	Necessary	**Aug 26:** Recommend this be closed. Regular revaluations have been completed post this. -**May 26:** Noted that the 2019/20 revaluation report recommendations were covered. To confirm with the GM of Land Transport regarding the 2025 valuation report recommendations. **December 25:** The revaluation improvements suggested in 2019/20 have been implemented or superseded. There will always by possible improvements. This is an ongoing process. -**August 25:** Final audit to be completed Oct 2025, at which time confirmation of closure will be provided. -**May 25:** The revaluations for 2025 are being undertaken as at this time for the year-end reporting. -**February 25:** Working on the process as part of this annual audit. We have begun the revaluation process for both Water and Roading. -**November24:** A comprehensive Water assets revaluation is due for 2025 so we will ensure that these points are specifically included in that process. -**August24:** Still work in progress. - **May 24**: Still work in progress. - **Sep 23/Nov 23:** As noted in the Outstanding Risk Register presented to the Audit and Risk Committee on 3 July 2023, this is part of a program of work to prepare for a full valuation. The action has a proposed due date of 31 December 2025. **AUDIT NZ updated comment** In progress

		Group	Responsible Officer	Target Date	Severity	Status Update
						December24: Open **December 25**: The Council has addressed a number of matters raised by the valuer in 2022. The valuer of the roading assets raised some more recommendations in 2025.
	Waka Kotahi - Investment Audit Report (Aug 21)					
31	Develop a clear and consistent audit trail to support claims for funding assistance.	Infrastructure	Land Transport Manager	30-Jun-24	Medium	**AUG 26**: Land transport have progressed this as far as they can, have now handed off to Finance team for completion. Finance have remapped out of subsidiaries and grants into their own ledger codes. Recommend close. -**May 26:** No change -**November 25:** The September 2025 Procedural Investment Audit noted an improvement in the transparency of reconciliation between the General Ledger (GL) and NZTA funding assistance claims. This improvement was supported by a worksheet developed by the Finance team. As noted in the audit: "Claims for funding assistance for the five-year period were reconciled against the General Ledger (GL) and Transport Investment Online (TIO) submissions. The 2024/25 claim was straightforward, but earlier years lacked a clear audit trail, a recurring issue from prior audits. "The audit also identified further actions required to strengthen the process, recommending the following: "Develops a worksheet that directly links its general ledger to funding assistance claims. Additionally, GL printouts and any supporting worksheets should be dated to reflect the print run time". The General Manager Land Transport will continue to work with the Finance team, subject to their resourcing and availability, to further embed these improvements and address the remaining audit recommendations. -**August 25:** Alignment between NZTA work categories, Council general ledger codes, and Council work orders is now essentially complete, with only minor refinements outstanding. These refinements are expected to be addressed in the course of the 2025/26 financial year. The upcoming NZTA Investment Audit in September will provide independent confirmation of progress, and it is anticipated this action can be closed out following that audit. -**May 25:** As above. Proposed changes to the financial system will further support direct alignment. Likely we will be able to close out new financial year. - **February 25:** Works to tidy alignment between NZTA Work Category/Council GL and Council Work Orders are practically complete. Some minor changes to tasking and budget allocations outstanding that will be resolved 25/26 financial year. - **November 24:** Work is still ongoing in this area; the Finance team are working on moving the final few Work Orders that need moved to the correct NZTA work category which will ensure complete clear line of sight. -**August24:** Work in Progress - **May 24:** Work is ongoing in this area; there are a number of reports and spreadsheets coming from the finance team which are bridging this gap. The budget codes and headers submitted in the Long-Term Plan are much more simple to follow which will provide for further transparency over the life of the coming LTP.

		Group	Responsible Officer	Target Date	Severity	Status Update
						Work is being undertaken in conjunction with the Finance team to improve the reporting out of the finance system. This will remove the need for a bespoke system/report.
32	**Audit NZ Report 2022/2023** Capitalisation dates of additions: Capitalise assets within a month of their completion rather than all on 30 June.	Finance	CFO	1st July 2024	Necessary	**Aug 26:** Recommend close as part of final audit. -**May 26:** It was noted that where assets are complete and in use, they are capitalised within the month of use. As the WIP is reviewed quarterly as well, it was noted that assets are capitalised in the month of use, meaning if there is an asset in use in August 2025, but finance are not aware until March 2026, they will force the capitalisation date within August, backdating the asset into the FAR within the correct period. Our audit testing of PPE & WIP will confirm this at final. -**February 26:** Q1 and Q2, 26 WIP is currently with the Managers and following their analyses and responses capitalisations will be undertaken for those quarters dated 30.09.25 and 31.12.25. It is not currently intended to do this substantial task monthly as the difference between monthly and quarterly will be immaterial but require the same input as quarterly. We are not aware of any “inconsistencies” and Audit have not specifically advised what they consider to be inconsistencies. -**December 25:** Majority of categories now up to date, water assets still a couple of months behind. -**August 25:** Final audit to be completed Oct 2025, at which time confirmation of closure will be provided. -**May 25:** Majority of categories now up to date, water assets still a couple of months behind. - **February 25**: Continuing to monitor. -**November24:** Assets are now capitalised at the date of acquisition or completion, unless there are exceptional reasons to do otherwise. This item should be closed. -**August24:** Quarterly capitalisation procedure will be implemented from 2024-2025 financial year. - **May 24**: This has made some progress this year with assets being capitalised earlier than year end. Will capitalise more regularly and will use the period close off date December 24: In progress **AUDIT NZ updated comment** **December25:** WIP is now reviewed quarterly, however, there are still inconsistencies in the capitalisation dates.

6.5 Risk Management Quarterly Report

Author: **Stephen Doran, General Manager Corporate**

Authoriser: **Nigel Trainor, Chief Executive**

Recommendation

That the Audit and Risk Committee receive and note the Risk Management Quarterly Report.

Purpose of Report

1 The purpose of this report is to provide the Audit and Risk Committee (ARC) with update on the Council's Strategic Risks and to provide the Committee with the Risk Management Maturity Improvement Plan and the current status of the plan.

Assessment of Significance

2 Reporting on the Risk activities is considered of low significance in terms of the Council's Significance and Engagement Policy, as this matter is operational in nature. There is no impact on levels of service, strategic assets or rates and no decision being sought.

Discussion

3 Council senior leadership team has reviewed and updated the list of strategic risks.

4 The strategic risks identified are:

Risk ID	Risk Name	Inherent Level	Residual Level	Status
R.01	Cyber Security	Very High	Low	Open
R.02	Catastrophic Events	Very High	Medium	Open
R.03	Water Reforms	High	High	Open
R.04	Transport Funding Prioritisation	Very High	Low	Open
R.05	Revenue and planning for demand changes	High	High	Open
R.06	Legislative Reforms	Very High	Very High	Open
R.07	Sustainable Platform	Very High	Medium	Open
R.08	Industrial / Commercial Retrenchment	Medium	Medium	Open
R.09	Climate Change	Very High	High	Open
R.10	***Water Transition - Stranded Overheads***	Very High	High	Open

PROBABILITY \ IMPACT	1 - Very Low	2 - Low	3 - Medium	4 - High	5 - Very High
5 - Very High				R.04, R.07, R.10	R.01, R.02, R.06
4 - High			R.08	R.03, R.05	R.09
3 - Medium					
2 - Low					
1 - Very Low					

Inherent Risk Heatmap

PROBABILITY \ IMPACT	1 - Very Low	2 - Low	3 - Medium	4 - High	5 - Very High
5 - Very High					R.06
4 - High		R.04		R.03, R.05, R.09, R.10	
3 - Medium			R.02, R.07, R.08		
2 - Low			R.01		
1 - Very Low					

Residual Risk Heatmap

5 The majority of unmodified risks rate either high or very high and do not meet council's stated tolerance level of medium. The controls in place moderate this somewhat, bringing a significant number of them into medium.

6 Most of these risks still remain above the council's stated risk appetite level. However, much of this is driven by forces external to council and the high level of uncertainty in many of the risks.

7 Legislative reform remains our highest strategic risk due to the high level of uncertainty. This is an omnibus risk that includes possible future amalgamations, Under all scenarios its direct effect on this individual council will be very high (i.e. the council as it stands be replaced by something different) so keeping it very high underlines the importance of this as a workstream and the appropriate resourcing.

8 The Pareora Water Consent has been removed from the risk register as it has been resolved. It has been replaced with the new water transition stranded overheads risk. This reflects that water currently contributes approx. $3M per annum to corporate overheads.

9 Stormwater remains in-house and will shoulder a larger relative share of corporate overheads once water/wastewater transitions to the Central South Island Water (CSIW) (phased transition 1 July 2026 - 1 July 2027). Cost allocation methodology or shared services arrangements not yet resolved as at Aug 2025 to be worked through alongside CSIW establishment.

10 A full register is attached.

Risk Management Improvement Plan

11 The Audit and Risk committee held a risk workshop to discuss council's risk appetite and provide feedback to officers. This will help inform the updated risk register, but needs further work.

12 The risk and assurance team is continuing to work on council's risk management maturity, including defining a more standardised list of threats and controls so that there is a common understanding of the sector and risks from different teams are reported in a more consistent manner.

13 Options for a new risk management platform have not yet been resolved, we are continuing to investigate a number of options in collaboration with our peers.

Attachments

1. Strategic Risk Register as at 31 August 2026 ⇩

STRATEGIC RISK REGISTER DASHBOARD

Timaru District Council - As at 28 August 2026

RISK SUMMARY BY LEVEL

Risk Level	Inherent Count	Residual Count
Very High	7	1
High	2	4
Medium	1	3
Low	0	2
Very Low	0	0
TOTAL RISI	**10**	**10**

TOP RISKS REQUIRING ATTENTION

Risk ID	Risk Name	Inherent Level	Residual Level	Status
R.01	Cyber Security	Very High	Low	Open
R.02	Catastrophic Events	Very High	Medium	Open
R.03	Water Reforms	High	High	Open
R.04	Transport Funding Prioritisation	Very High	Low	Open
R.05	Revenue and planning for demand changes	High	High	Open
R.06	Legislative Reforms	Very High	Very High	Open
R.07	Sustainable Platform	Very High	Medium	Open
R.08	Industrial / Commercial Retrenchment	Medium	Medium	Open
R.09	Climate Change	Very High	High	Open
R.10	***Water Transition - Stranded Overheads***	Very High	High	Open

Note: Register renumbered sequentially R.01-R.10 as at 28 Aug 2026. Former 'Pareora water consent' risk resolved 20 May 2026 (consent granted) ar

RISK REGISTER

Risk ID	Risk Name	Risk Category	Threats/Risk Drivers	Inherent Probability	Inherent Impact	Inherent Risk Score	Inherent Risk Level	Residual Probability	Residual Impact	Residual Risk Score	Residual Risk Level	Risk Status	Suggested Measures	Mitigation Effectiveness	Strength of Knowledge	Risk Owner	Last Review Date	Notes
R.01	Cyber Security	Strategic	Privacy Breach; Loss of Commercially Sensitive Data; Reputation Impact; Financial Loss; Operational Impact; Legal Threat	5	5	25	Very High	2	3	6	Low	Open	Quarterly Reporting to ARC; NZ Audit (OAG); Continual internal review and assessment; SAM for Compliance Framework; External Cybersecurity Assessment	High	High	Chief Information Officer		
R.02	Catastrophic Events	Strategic	Regulatory Compliance Breach; Public Safety; Short term infrastructure vulnerability; Long Term Infrastructure viability; Reputation Impact; Financial Loss; Rates and Funding Impact; Disruption to essential services; Operational Impact; Legal Threat	5	5	25	Very High	3	3	9	Medium	Open	Emergency response simulations; Standing EOC Staffing at appropriate level; Stakeholder Communication; Resilience and Emergency Response Plans; Emergency response capabilities built into maintenance contracts; Classification of key lifelines and infrastructure; Real time and resilient communications platforms; Resilience into Asset Management Plans	High		GM Environment and Development		
R.03	Water Reforms	Strategic	Reputation Impact; Financial Loss; Rates and Funding Impact; Operational Impact	4	4	16	High	4	4	16	High	Open	Project Plan; Council and Board alignment; Transitional service level agreements; Communications and engagement; Classification and transfer of appropriate debt	Low		GM Drainage and Water		
R.04	Transport Funding Prioritisation	Strategic	Regulatory Compliance Breach; Short term infrastructure vulnerability; Employee threat; Long Term Infrastructure viability; Reputation Impact; Financial Loss; Rates and Funding Impact; Disruption to essential services; Operational Impact	5	4	20	Very High	4	2	8	Low	Open	Legal Advice; Discretionary or contingency funds; Budget adjustment for inflation and market pricing; Asset Condition data and predictive modelling to optimise funding; Pilot programme participation or co-design opportunities; Asset Management Plans; Business Case Flexibility; Risk Based Prioritisation; Stakeholder Relationship Management; Policy Monitoring and Regulatory horizon scanning; Sector Advocacy; Alignment with NZTA Priorities	High		GM Land Transport		
R.05	Revenue and planning for demand changes	Strategic	District Attractiveness; Population Loss; Long Term Infrastructure viability; Reputation Impact; Financial Loss; Inward Investment Loss; Rates and Funding Impact	4	4	16	High	4	4	16	High	Open	Legal Advice; Asset Management Plans; Development and Growth Committee; Environmental scan to provide baseline information; District Plan			GM Corporate		
R.06	Legislative Reforms	Strategic	District Attractiveness; Regulatory Compliance Breach; Employee threat; Long Term Infrastructure viability; Reputation Impact; Financial Loss; Inward Investment Loss; Rates and Funding Impact; Operational Impact; Legal Threat	5	5	25	Very High	5	5	25	Very High	Open	Legal Advice; Quarterly Reporting to ARC; Briefing to elected members to ensure understanding; Asset Management Plans; Project Plan; Continual internal review and assessment; Stakeholder Communication; Stakeholder Relationship Management; Policy Monitoring and Regulatory horizon scanning; Sector Advocacy; Environmental scan to provide baseline information	Medium		GM Corporate		
R.07	Sustainable Platform	Strategic	Regulatory Compliance Breach; Long Term Infrastructure viability; Reputation Impact; Financial Loss; Inward Investment Loss; Rates and Funding Impact; Disruption to essential services; Operational Impact	5	4	20	Very High	3	3	9	Medium	Open	Levels of Service Reviews; Asset Management Plans; Financial Strategy; Infrastructure Strategy; Compliance with delivery of service reviews (LGA s17a); Interest Rate Hedging; Rating Review; Asset Valuation Reviews			Chief Executive		
R.08	Industrial / Commercial Retrenchment	Strategic	District Attractiveness; Population Loss; Long Term Infrastructure viability; Financial Loss; Inward Investment Loss; Operational Impact	4	3	12	Medium	3	3	9	Medium	Open	Quarterly Reporting to ARC; Asset Condition data and predictive modelling to optimise funding; Asset Management Plans; Continual internal review and assessment; Stakeholder Communication; Risk Based Prioritisation; Sector Advocacy; Environmental scan to provide baseline information; Economic Development Activities; Communications and engagement; Robust application and body of evidence in place; District Plan	Medium		Chief Executive		
R.09	Climate Change	Strategic	District Attractiveness; Regulatory Compliance Breach; Public Safety; Population Loss; Long Term Infrastructure viability; Reputation Impact; Financial Loss; Inward Investment Loss; Rates and Funding Impact; Disruption to essential services; Operational Impact; Legal Threat	4	5	20	Very High	4	4	16	High	Open	Legal Advice; Emergency response simulations; Quarterly Reporting to ARC; Briefing to elected members to ensure understanding; Asset Condition data and predictive modelling to optimise funding; Asset Management Plans; Financial Strategy; Continual internal review and assessment; Stakeholder Communication; Risk Based Prioritisation; Resilience and Emergency Response Plans; Stakeholder Relationship Management; Infrastructure Strategy; Council and Board alignment; Policy Monitoring and Regulatory horizon scanning; Sector Advocacy; Environmental scan to provide baseline information; Communications and engagement; Resilience into Asset Management Plans; District Plan	Medium		GM Environment and Development		
R.10	Water Transition - Stranded Overheads	Strategic	Financial Loss; Rates and Funding Impact; Inequitable cost burden on remaining ratepayers/activities; Reputation Impact; Operational Impact; Legislative/Regulatory compliance (cost allocation, LGA); Disruption to Stormwater funding (remaining in-house)	5	4	20	Very High	4	4	16	High	Open	Complete stranded overhead cost quantification and allocation methodology as part of the Corporate GL restructure workstream, ahead of the 2027 LTP structure being finalised; Council/Joint Steering Committee decision on whether to restructure (remove) or spread residual overheads across remaining ratepayers/services; explicitly ring-fence and quantify shared corporate costs within Transitional/Operational Delivery Agreements; monitor Stormwater's increased relative overhead burden separately given it remains in-house	Low	Low	GM Corporate / Water Transition Programme	28/08/2026	New strategic risk added 28 Aug 2026. Water currently contributes approx. $3m p.a. to corporate overheads (per elected member Q&A, 25 Aug 2025). WSCCO overhead modelling assumes 14-17% of revenue vs TDC's current 8.6% - efficiency gains only expected if a joint WSCCO forms. Stormwater remains in-house and will shoulder a larger relative share of corporate overheads once water/wastewater transitions to the WSCCO (phased transition 1 July 2026 - 1 July 2027). Cost allocation methodology not yet resolved as at Aug 2025 ('subject of stranded overheads has not yet been modelled'); to be worked through alongside WSCCO establishment and the Head Start GL restructure (targeted ahead of the 2027 LTP being built).

MITIGATIONS

Risk ID	Risk Name	Mitigation ID	Mitigation / Control Measure	Control Type	Effectiveness Score (1-5)	Effectiveness Level	Implementation Status
R.01	Cyber Security	M.01.1	Quarterly Reporting to ARC	Monitoring	4	Effective	Implemented
R.01	Cyber Security	M.01.2	NZ Audit (OAG)	Assurance	4	Effective	Implemented
R.01	Cyber Security	M.01.3	Continual internal review and assessment	Monitoring	4	Effective	Implemented
R.01	Cyber Security	M.01.4	SAM for Compliance Framework	Preventive	4	Effective	Implemented
R.01	Cyber Security	M.01.5	External Cybersecurity Assessment	Assurance	4	Effective	Implemented
R.02	Catastrophic Events	M.02.1	Emergency response simulations	Preparedness	4	Effective	Implemented
R.02	Catastrophic Events	M.02.2	Standing EOC Staffing at appropriate level	Preparedness	4	Effective	Implemented
R.02	Catastrophic Events	M.02.3	Stakeholder Communication	Communication	4	Effective	Implemented
R.02	Catastrophic Events	M.02.4	Resilience and Emergency Response Plans	Preparedness	4	Effective	Implemented
R.02	Catastrophic Events	M.02.5	Emergency response capabilities built into maintenance contracts	Contractual	4	Effective	Implemented
R.02	Catastrophic Events	M.02.6	Classification of key lifelines and infrastructure	Preventive	4	Effective	Implemented
R.02	Catastrophic Events	M.02.7	Real time and resilient communications platforms	Technical	4	Effective	Implemented
R.02	Catastrophic Events	M.02.8	Resilience into Asset Management Plans	Strategic	4	Effective	Implemented
R.03	Water Reforms	M.03.1	Project Plan	Planning	2	Partially Effective	Implemented
R.03	Water Reforms	M.03.2	Council and Board alignment	Governance	2	Partially Effective	Implemented
R.03	Water Reforms	M.03.3	Transitional service level agreements	Contractual	2	Partially Effective	Implemented
R.03	Water Reforms	M.03.4	Communications and engagement	Communication	2	Partially Effective	Implemented
R.03	Water Reforms	M.03.5	Classification and transfer of appropriate debt	Financial	2	Partially Effective	Implemented
R.04	Transport Funding Prioritisation	M.04.1	Legal Advice	Advisory	4	Effective	Implemented
R.04	Transport Funding Prioritisation	M.04.2	Discretionary or contingency funds	Financial	4	Effective	Implemented
R.04	Transport Funding Prioritisation	M.04.3	Budget adjustment for inflation and market pricing	Financial	4	Effective	Implemented
R.04	Transport Funding Prioritisation	M.04.4	Asset Condition data and predictive modelling to optimise funding	Technical	4	Effective	Implemented
R.04	Transport Funding Prioritisation	M.04.5	Pilot programme participation or co-design opportunities	Strategic	4	Effective	Implemented
R.04	Transport Funding Prioritisation	M.04.6	Asset Management Plans	Planning	4	Effective	Implemented
R.04	Transport Funding Prioritisation	M.04.7	Business Case Flexibility	Planning	4	Effective	Implemented
R.04	Transport Funding Prioritisation	M.04.8	Risk Based Prioritisation	Planning	4	Effective	Implemented
R.04	Transport Funding Prioritisation	M.04.9	Stakeholder Relationship Management	Communication	4	Effective	Implemented
R.04	Transport Funding Prioritisation	M.04.10	Policy Monitoring and Regulatory horizon scanning	Monitoring	4	Effective	Implemented
R.04	Transport Funding Prioritisation	M.04.11	Sector Advocacy	Advocacy	4	Effective	Implemented
R.04	Transport Funding Prioritisation	M.04.12	Alignment with NZTA Priorities	Strategic	4	Effective	Implemented
R.05	Revenue and planning for demand changes	M.05.1	Legal Advice	Advisory	3	Moderately Effectiv	Implemented
R.05	Revenue and planning for demand changes	M.05.2	Asset Management Plans	Planning	3	Moderately Effectiv	Implemented
R.05	Revenue and planning for demand changes	M.05.3	Development and Growth Committee	Governance	3	Moderately Effectiv	Implemented
R.05	Revenue and planning for demand changes	M.05.4	Environmental scan to provide baseline information	Monitoring	3	Moderately Effectiv	Implemented
R.05	Revenue and planning for demand changes	M.05.5	District Plan	Planning	3	Moderately Effectiv	Implemented
R.06	Legislative Reforms	M.06.1	Legal Advice	Advisory	3	Moderately Effectiv	Implemented
R.06	Legislative Reforms	M.06.2	Quarterly Reporting to ARC	Monitoring	3	Moderately Effectiv	Implemented
R.06	Legislative Reforms	M.06.3	Briefing to elected members to ensure understanding	Communication	3	Moderately Effectiv	Implemented
R.06	Legislative Reforms	M.06.4	Asset Management Plans	Planning	3	Moderately Effectiv	Implemented
R.06	Legislative Reforms	M.06.5	Project Plan	Planning	3	Moderately Effectiv	Implemented
R.06	Legislative Reforms	M.06.6	Continual internal review and assessment	Monitoring	3	Moderately Effectiv	Implemented
R.06	Legislative Reforms	M.06.7	Stakeholder Communication	Communication	3	Moderately Effectiv	Implemented
R.06	Legislative Reforms	M.06.8	Stakeholder Relationship Management	Communication	3	Moderately Effectiv	Implemented
R.06	Legislative Reforms	M.06.9	Policy Monitoring and Regulatory horizon scanning	Monitoring	3	Moderately Effectiv	Implemented
R.06	Legislative Reforms	M.06.10	Sector Advocacy	Advocacy	3	Moderately Effectiv	Implemented
R.06	Legislative Reforms	M.06.11	Environmental scan to provide baseline information	Monitoring	3	Moderately Effectiv	Implemented
R.07	Sustainable Platform	M.07.1	Levels of Service Reviews	Monitoring	3	Moderately Effectiv	Implemented
R.07	Sustainable Platform	M.07.2	Asset Management Plans	Planning	3	Moderately Effectiv	Implemented
R.07	Sustainable Platform	M.07.3	Financial Strategy	Financial	3	Moderately Effectiv	Implemented
R.07	Sustainable Platform	M.07.4	Infrastructure Strategy	Strategic	3	Moderately Effectiv	Implemented
R.07	Sustainable Platform	M.07.5	Compliance with delivery of service reviews (LGA s17a)	Compliance	3	Moderately Effectiv	Implemented
R.07	Sustainable Platform	M.07.6	Interest Rate Hedging	Financial	3	Moderately Effectiv	Implemented
R.07	Sustainable Platform	M.07.7	Rating Review	Financial	3	Moderately Effectiv	Implemented
R.07	Sustainable Platform	M.07.8	Asset Valuation Reviews	Financial	3	Moderately Effectiv	Implemented
R.08	Industrial / Commercial Retrenchment	M.08.1	Quarterly Reporting to ARC	Monitoring	3	Moderately Effectiv	Implemented
R.08	Industrial / Commercial Retrenchment	M.08.2	Asset Condition data and predictive modelling to optimise funding	Technical	3	Moderately Effectiv	Implemented
R.08	Industrial / Commercial Retrenchment	M.08.3	Asset Management Plans	Planning	3	Moderately Effectiv	Implemented
R.08	Industrial / Commercial Retrenchment	M.08.4	Continual internal review and assessment	Monitoring	3	Moderately Effectiv	Implemented
R.08	Industrial / Commercial Retrenchment	M.08.5	Stakeholder Communication	Communication	3	Moderately Effectiv	Implemented
R.08	Industrial / Commercial Retrenchment	M.08.6	Risk Based Prioritisation	Planning	3	Moderately Effectiv	Implemented
R.08	Industrial / Commercial Retrenchment	M.08.7	Sector Advocacy	Advocacy	3	Moderately Effectiv	Implemented
R.08	Industrial / Commercial Retrenchment	M.08.8	Environmental scan to provide baseline information	Monitoring	3	Moderately Effectiv	Implemented
R.08	Industrial / Commercial Retrenchment	M.08.9	Economic Development Activities	Strategic	3	Moderately Effectiv	Implemented
R.08	Industrial / Commercial Retrenchment	M.08.10	Communications and engagement	Communication	3	Moderately Effectiv	In Progress
R.08	Industrial / Commercial Retrenchment	M.08.11	Robust application and body of evidence in place	Assurance	3	Moderately Effectiv	Implemented
R.08	Industrial / Commercial Retrenchment	M.08.12	District Plan	Planning	3	Moderately Effectiv	Implemented
R.09	Climate Change	M.09.1	Legal Advice	Advisory	3	Moderately Effectiv	Implemented
R.09	Climate Change	M.09.2	Emergency response simulations	Preparedness	3	Moderately Effectiv	Implemented
R.09	Climate Change	M.09.3	Quarterly Reporting to ARC	Monitoring	3	Moderately Effectiv	Implemented
R.09	Climate Change	M.09.4	Briefing to elected members to ensure understanding	Communication	3	Moderately Effectiv	Implemented
R.09	Climate Change	M.09.5	Asset Condition data and predictive modelling to optimise funding	Technical	3	Moderately Effectiv	Implemented
R.09	Climate Change	M.09.6	Asset Management Plans	Planning	3	Moderately Effectiv	Implemented
R.09	Climate Change	M.09.7	Financial Strategy	Financial	3	Moderately Effectiv	Implemented
R.09	Climate Change	M.09.8	Continual internal review and assessment	Monitoring	3	Moderately Effectiv	Implemented
R.09	Climate Change	M.09.9	Stakeholder Communication	Communication	3	Moderately Effectiv	Implemented
R.09	Climate Change	M.09.10	Risk Based Prioritisation	Planning	3	Moderately Effectiv	Implemented
R.09	Climate Change	M.09.11	Resilience and Emergency Response Plans	Preparedness	3	Moderately Effectiv	Implemented
R.09	Climate Change	M.09.12	Stakeholder Relationship Management	Communication	3	Moderately Effectiv	Implemented
R.09	Climate Change	M.09.13	Infrastructure Strategy	Strategic	3	Moderately Effectiv	Implemented
R.09	Climate Change	M.09.14	Council and Board alignment	Governance	3	Moderately Effectiv	Implemented
R.09	Climate Change	M.09.15	Policy Monitoring and Regulatory horizon scanning	Monitoring	3	Moderately Effectiv	Implemented
R.09	Climate Change	M.09.16	Sector Advocacy	Advocacy	3	Moderately Effectiv	Implemented
R.09	Climate Change	M.09.17	Environmental scan to provide baseline information	Monitoring	3	Moderately Effectiv	Implemented
R.09	Climate Change	M.09.18	Communications and engagement	Communication	3	Moderately Effectiv	Implemented
R.09	Climate Change	M.09.19	Resilience into Asset Management Plans	Strategic	3	Moderately Effectiv	Implemented
R.09	Climate Change	M.09.20	District Plan	Planning	3	Moderately Effectiv	Implemented
R.10	Water Transition - Stranded Overheads	M.10.1	Water Organisation Establishment Programme (dedicated budget + 20% contingency)	Financial	2	Partially Effective	Implemented
R.10	Water Transition - Stranded Overheads	M.10.2	Transitional Service Level / Operational Delivery Agreements	Contractual	2	Partially Effective	Implemented
R.10	Water Transition - Stranded Overheads	M.10.3	Joint Steering Committee (JSC) oversight of establishment budget	Governance	2	Partially Effective	Implemented
R.10	Water Transition - Stranded Overheads	M.10.4	Corporate General Ledger restructure review (aligned to LTP 2027-37 timeline)	Strategic	2	Partially Effective	Implemented
R.10	Water Transition - Stranded Overheads	M.10.5	Quarterly ARC / Council reporting on transition financials	Monitoring	2	Partially Effective	Implemented
R.10	Water Transition - Stranded Overheads	M.10.6	Statement of Expectations (SoE) to WSCCO	Governance	2	Partially Effective	Implemented

Note: Effectiveness Score (blue) is a manual assessment input; Effectiveness Level is a live formula (VLOOKUP against the Lookups sheet) and will update automatically if the Score is changed. Scores are anchored to each risk's overall Mi

LOOKUPS

Probability Score	Probability Level	Description	Impact Score	Impact Level	Description	Risk Score Range	Risk Level	Action Required	Effectiveness Score	Effectiveness Level	Description	Strength of Knowledge	Description
1	Very Low	Very infrequent event	1	Very Low	Very low impact	1-4	Very Low	Negligible risk	1	Ineffective	Control does not reduce risk	High	Well understood risk with good data
2	Low	Infrequent event	2	Low	Low impact	5-8	Low	Acceptable risk	2	Partially Effective	Control reduces risk slightly	Medium	Moderately understood risk
3	Medium	Occasional event	3	Medium	Medium impact	9-12	Medium	Risk requiring mitigation within 2 years	3	Moderately Effective	Control reduces risk moderately	Low	Poorly understood risk, limited data
4	High	Frequent event	4	High	High impact	13-19	High	Risk requiring mitigation within 6 months	4	Effective	Control reduces risk significantly	--	Not assessed
5	Very High	Very frequent event	5	Very High	Very high impact	20-25	Very High	Unacceptable risk	5	Highly Effective	Control virtually eliminates risk		

RISK HEAT MAP

Current / Inherent Risk

PROBABILITY \ IMPACT	1 - Very Low	2 - Low	3 - Medium	4 - High	5 - Very High
5 - Very High				R.04, R.07, R.10	R.01, R.02, R.06
4 - High			R.08	R.03, R.05	R.09
3 - Medium					
2 - Low					
1 - Very Low					

Residual Risk (After Controls)

PROBABILITY \ IMPACT	1 - Very Low	2 - Low	3 - Medium	4 - High	5 - Very High
5 - Very High					R.06
4 - High		R.04		R.03, R.05, R.09, R.10	
3 - Medium			R.02, R.07, R.08		
2 - Low			R.01		
1 - Very Low					

LEGEND

Very Low (1-4)	Negligible risk
Low (5-8)	Acceptable risk
Medium (9-12)	Mitigate within 2 years
High (13-19)	Mitigate within 6 months
Very High (20-25)	Unacceptable risk

6.6 Draft Annual Report 2025/26

Author: **Steph Forde, Corporate and Strategic Planner**
Ashlea Whyte, Finance Manager/Financial Accountant
Andrea Rankin, Chief Financial Officer
Stephen Doran, General Manager Corporate

Authoriser: **Nigel Trainor, Chief Executive**

Recommendation

That The Audit and Risk Committee receive the *Draft Annual Report 2025/26* report.

Purpose of Report

1 The purpose of this report is to provide the Audit and Risk Committee (ARC) with an update on the development of, and present the committee with, the draft Annual Report 2025/26.

Assessment of Significance

2 This matter is of low significance under the Council's Significance and Engagement Policy. All councils are required to report annually on their activities and financial performance under Section 98 of the Local Government Act 2002.

While the Annual Report and the performance of Council has wide interest, it is a reporting matter, and as such it does not request or require decisions that affect levels of service, rates or strategic assets.

Discussion

3 At the meeting on 2 March 2026, when considering agenda item 6.9, it was resolved by the committee that officers present the draft Annual Report 2025/26 at the 7 September 2026 meeting.

4 The draft document is progressing well but was not complete at the time of publication of this agenda. It will be tabled at the meeting for discussion.

Attachments

Nil

6.7 Long Term Plan 2027-37 Development Update

Author: **Steph Forde, Corporate and Strategic Planner**

Authoriser: **Stephen Doran, General Manager Corporate**

Recommendation

That the Audit and Risk Committee receive the Long Term Plan 2027-37 Development Update report.

Purpose of Report

1 The purpose of this report is to provide the Audit and Risk Committee (ARC) with an update on the development of the Long Term Plan (LTP) 2027-37.

Assessment of Significance

2 Although the Long Term Plan is assessed as being of high significance when considering Council's Significance and Engagement Policy, providing an update to ARC is deemed low significance as no decisions are sought.

Discussion

3 As per the LTP development and decision timeline, endorsed by Council, this report is the second of the regular reports to ARC on the development of the LTP 2027-37.

4 Since the first report presented to ARC, on 8 June 2026, officers have facilitated various workshops with Councillors and progressed key workstreams through Council Committees.

5 The following sections of this report are structured around updates on the key workstreams that either underpin or are key sections of the LTP.

Direction Setting

6 Council reviewed the LTP 2024-34 Strategic Direction during a workshop with an external facilitator.

Environmental Scan

7 The environmental scan has been drafted however it is not yet finalised due to a few outstanding key components such as the growth projections and district profile and ongoing significant reform programmes that directly affect the credibility of this document such as Resource Management, Systems Improvement, and Head Start. Based on current reform timelines, and expected receipt of the growth projections, the planned completion date for the Environmental Scan is October 2026.

Significant Forecasting Assumptions

8 The development of the draft significant forecasting assumptions is progressing, however some specific assumptions on, or directly impacted by, reform programmes or other work programmes are yet to be drafted.

9 The assumptions yet to be drafted, and the reasons why are:

9.1 Population Growth, Demographic Change, Household Change: Awaiting Growth Projections.

9.2 Council Political Structure: Awaiting in-principal decision on Head Start Proposal.

9.3 Timaru District Holdings Ltd, Venture Timaru, Central South Island Water: Letter of Expectation process.

9.4 Staffing Levels and Accommodation: Agreement with Central South Island Water

9.5 Stormwater: Finalising operating model.

9.6 Simplifying Local Government: Awaiting in-principal decision on Head Start Proposal.

9.7 Resource Management Reform: Parliamentary process of Natural Environment and Planning Bills.

9.8 Local Government System Improvements: Parliamentary process.

Financial Forecasts

10 A 'first cut' high level 10 year financial forecast was presented to Council during a September workshop. This will continue to be refined as the forecasting assumptions are finalised, draft activity budgets are completed, and more certainty exists around the financial implications of transfer to the new Water entity.

Financial Strategy

11 The template structure has been developed, based on legislative requirements and sector guidance, and circulated to relevant managers who will be providing detail.

12 At the Strategic Planning Committee meeting on 9 June, the committee considered, and subsequently gave in principle endorsement of the continuation of the limits included in the 2024-34 LTP with the exception of rates increases reducing from an average 7% increase over the 10 year period to ≤4% per annum in light of Government Policy announcements.

13 At the time of writing this report, the Local Government (Rates Capping) Amendment Bill has been published which includes a target range of 2%-4% for rates increases, and first reading is set down for 1 September 2026.

Asset Management Plans

14 Work is ongoing with the development of new, and update of existing Asset Management Plans for asset owning activities.

15 An external provider has been engaged to undertake an independent review or 'stock take' of where we are at and to develop an improvement plan. This work is necessary to ensure legislative compliance not only with the LTP, but also to ensure that other key workstreams like Regional Spatial Planning and moving to the Development Levies regime are set up for success.

Infrastructure Strategy

16 The template structure has been developed, based on legislative requirements and sector guidance, and circulated to relevant managers who will be providing detail.

17 The scope of the strategy for LTP 2027-37, endorsed by the Development and Growth Committee, will include the Roading and Footpaths, Waste Management, Parks and Reserves, and Community and Recreation Facilities activity groups.

18 This expanded scope will meet the requirements of the expected new regulated groups of activities being progressed through parliamentary process with the Local Government (System Improvements) Amendment Bill.

Activity Management Plans

19 Development of the Activity Management Plans for all Council activities is progressing well with four (Airport, Climate Change, Recreation Facilities and Programme Management Office) being presented to Council during August workshops.

20 The remaining activities will be presented to Council in workshops scheduled for September and October.

Service Performance Measures

21 Current Services Performance Measures have been included in the Activity Management Plans being presented at Council workshops as a starting point for discussion.

22 It was expected based on sector advice and alongside the regulated groups of activities, that service performance measures for specific activities would also be regulated. As no guidance or exposure drafts of new regulations have been published to date, officers will proceed on the basis that Councils have the option to develop their own performance measures and we will workshop amendments with Council in October and November.

Revenue and Financing Policy

23 This policy has been reviewed, at a high level, by Council as part of the Rates and Revenue Review work programme. Further review will be required to confirm funding source limits for each activity, in addition to likely provision for Development Levies as the Planning Bill progresses through parliamentary process.

24 Officers are awaiting further guidance from Ministry for Cities, Environment, Regions and Transport on how Council is best to move from our current Financial Contributions regime to Development Levies.

Significance and Engagement Policy

25 Officers have facilitated an initial overview workshop for Councillors of the current policy and potential changes for LTP 2027-37.

Engagement/Consultation

26 An engagement and consultation plan is currently being developed to help support the community to feed back on the LTP. This will be informed by community survey results showing that a smaller proportion of those surveyed thought that they had influence over council decision making.

27 The detail of any actions and approaches taken, particularly those outside the core requirements of the proposal document will be designed as an appropriate response to the topics being discussed. (i.e. if we are talking about service level changes to a specific service, we will design the process to target those stakeholders in addition to the general public.)

28 Hosting the consultation document online and distributing the hard copy summary consultation document to the public through The Courier will continue to be the core activity of the consultation, as it is the most cost-effective option for getting the written materials to the widest audience possible. However, this will be supported by other avenues where appropriate.

Audit Arrangements

29 At the time of writing this report, the draft engagement letter has been received from Audit NZ which formalises arrangements for audit of the consultation document and LTP final.

Attachments

Nil

6.8 Sensitive Expenditure Quarterly Report

Author: **Matthew O'Brien, Finance Manager / Financial Accountant**
Authoriser: **Andrea Rankin, Chief Financial Officer**

Recommendation

That the Audit and Risk Committee receives and notes the Sensitive Expenditure Quarterly report.

Purpose of Report

1 To update the Audit and Risk Committee on sensitive expenditure for the period 1 April – 30 June 2026.

Assessment of Significance

2 This matter is of low significance under the Council's Significance and Engagement Policy. It will be a regular report to the Committee to report on any expenditure of a sensitive nature as per the Sensitive Expenditure Policy.

Discussion

3 This report provides summarised details of expenditure of a potentially sensitive nature.

4 Information has been extracted from Councils financial system from relevant cost centres and expenditure codes where sensitive expenditure is highly likely to be coded to. In line with external auditor recommendations, the sensitive expenditure quarterly review has been extended to pick up not only credit card transactions but has also captured items processed through accounts payable and staff expense claims by analysing relevant resource accounts such as meals and entertainment, catering, subscriptions, travel, accommodation, organisational development (COSI) and training.

5 The list of the transactions for the three month period from 1 April – 30 June 2026 was generated and reviewed. All transactions were approved within the appropriate delegations and budgets which meets the principles set out in the Sensitive Expenditure Policy.

6 The Finance Manager and Chief Financial Officer have reviewed the transactions and are comfortable that there are no significant transactions that require separate reporting.

7 The Chairperson of the Audit and Risk Committee independently reviews and approves the travel for the Mayor and Chief Executive's travel on a monthly basis where travel has occurred.

Attachments

Nil

6.9 Draft IT Strategy Amendment - Readiness and Risk Plan

Author: **Justin Bagust, Chief Information Officer**

Authoriser: **Nigel Trainor, Chief Executive**

Recommendation

That the Audit and Risk Committee receives and notes the Draft Information Technology Strategy Amendment – Digital Merger Readiness and Risk Plan.

Purpose of Report

1 To update the Audit and Risk Committee (ARC) on the Draft Council Information Technology Strategy Amendment - Digital Merger Readiness and Risk Plan and give the Committee the opportunity to provide feedback.

Assessment of Significance

2 The content of this report is deemed to have a low level of significance when considered against the Significance and Engagement Policy as it reflects normal operational activity within Timaru District Council.

Discussion

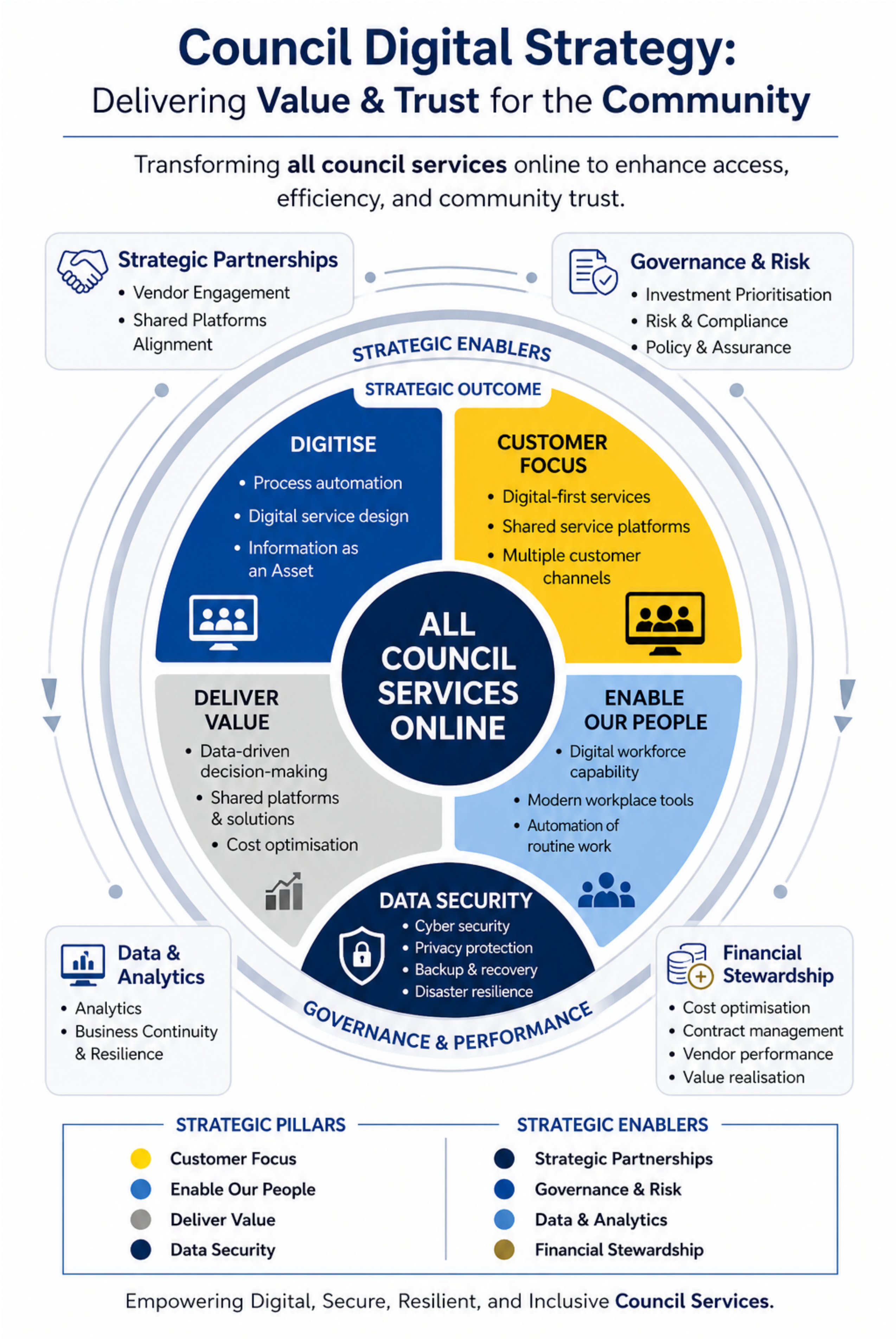
3 A request was made in previous ARC Meetings for Information Technology (IT) to create an Amendment showing medium to long term risk scenarios covering possible acquisition of regional council functions, new organisational partners, council restructuring or mergers and maintaining the ability to stay agile during the reform.

4 Please find attached the Digital Merger Readiness and Risk Plan as attachment 2.

5 Please find attached the Draft IT Strategy and Roadmap for reference as attachment 1 and 3.

Attachments

1. **IT Strategy Draft 2026v3** ⇩
2. **Digital Merger Readiness and Risk Plan 2026** ⇩
3. **IT Project Multi Year Roadmap V3** ⇩


Council Digital Strategy:
Delivering Value & Trust for the Community
Transforming all council services online to enhance access, efficiency, and community trust.
Strategic Partnerships
• Vendor Engagement
• Shared Platforms Alignment
Governance & Risk
• Investment Prioritisation
• Risk & Compliance
• Policy & Assurance
STRATEGIC ENABLERS
STRATEGIC OUTCOME
DIGITISE
• Process automation
• Digital service design
• Information as an Asset
CUSTOMER FOCUS
• Digital-first services
• Shared service platforms
• Multiple customer channels
ALL COUNCIL SERVICES ONLINE
DELIVER VALUE
• Data-driven decision-making
• Shared platforms & solutions
• Cost optimisation
ENABLE OUR PEOPLE
• Digital workforce capability
• Modern workplace tools
• Automation of routine work
DATA SECURITY
• Cyber security
• Privacy protection
• Backup & recovery
• Disaster resilience
GOVERNANCE & PERFORMANCE
Data & Analytics
• Analytics
• Business Continuity & Resilience
Financial Stewardship
• Cost optimisation
• Contract management
• Vendor performance
• Value realisation
STRATEGIC PILLARS
Customer Focus
Enable Our People
Deliver Value
Data Security
STRATEGIC ENABLERS
Strategic Partnerships
Governance & Risk
Data & Analytics
Financial Stewardship
Empowering Digital, Secure, Resilient, and Inclusive Council Services.

Linking the IT Strategy to the Long Term Plan

How digital investment supports Council wellbeing outcomes

IT Strategy pillar	Primary LTP links	How the link shows up in delivery
Customer Focus	Connected Citizens Enhanced Lifestyle	Digital-first services, shared customer channels, and simpler online access make Council easier to reach and use.
Enable Our People	Connected Citizens Resilient Infrastructure	Modern workplace tools, digital workforce capability, and process redesign help staff deliver reliable services faster.
Deliver Value	Diverse Economy Resilient Infrastructure Sustainable Environment	Shared platforms, lifecycle investment, automation, integration, and cost optimisation strengthen sustainable service delivery.
Data Security	Resilient Infrastructure Connected Citizens	Cyber security, privacy protection, backup, recovery, and resilient cloud/platform design protect public trust and continuity.

All five LTP wellbeing outcomes: Connected Citizens | Enhanced Lifestyle | Sustainable Environment | Diverse Economy | Resilient Infrastructure

Source: Timaru District Council Long Term Plan 2024-2034, "The Five Community Wellbeing Outcomes are", page 255.

Digital Strategy: Context and Case for Change

Why transformation is critical for Council's future

Current Environment

- Rising community expectations for digital services.
- Increasing regulatory, privacy, resilience, and security requirements.
- Ageing systems, technical debt, and legacy on-premise dependencies.
- Growing cost pressures and workforce capability challenges.
- Core enterprise platforms require lifecycle investment and modern integration patterns.

Strategic Imperative

- Digital capability is now core infrastructure for every Council service.
- Authority/Civica Altitude modernisation is a foundational dependency for integration, automation, and future modules.
- Sustainable delivery requires modern platforms, disciplined governance, and coordinated investment.
- Investment must sequence foundation work before dependent service improvements.

Digital Strategy: Our Approach

How we will deliver sustainable digital services

Strategic Pillars

- Customer Focus: digital-first services, shared service platforms, and multiple customer channels.
- Enable Our People: digital workforce capability, modern workplace tools, and automation of routine work.
- Deliver Value: shared platforms, lifecycle investment, cost optimisation, and reduced legacy dependency.
- Data Security: cyber security, privacy protection, backup and recovery, and disaster resilience.

Strategic Enablers and Principles

- Governance, risk management, and architecture standards.
- Integration architecture and platform governance across core systems.
- Data and analytics capability, strategic partnerships, and financial stewardship.
- Customer-first design, security by design, phased investment, strong business ownership, and continuous improvement.

Core Platform Modernisation

Why Authority/Civica Altitude is a foundation programme

What The Programme Enables

- Reduces legacy and on-premise platform risk.
- Creates a stronger base for finance, contracts, timesheets, CRM, and integration work.
- Improves lifecycle management and upgrade readiness for critical Council systems.
- Supports business process redesign instead of simply replacing technology like-for-like.

Delivery Dependencies

- Make existing code bases Altitude ready before dependent uplift and module work.
- Complete the Authority/Civica Altitude upgrade and on-premise uplift as 2026 H2 foundation work.
- Sequence timesheets, contracts, and GL restructure after foundation readiness.
- Use architecture governance to manage integration, data quality, and business ownership decisions.

Digital Roadmap: Foundation Before Expansion

How the project roadmap sequences core platform change and service improvement

Phase	Delivery focus	Relevant examples
2026 H1	Stabilise in-flight work and replan older due-date items.	Payble, Museum Web, GITOPS, legacy plans, social services directory, aerial capture.
2026 H2	Deliver core platform foundations and high-confidence uplift work.	Authority/Civica Altitude upgrade and on-prem uplift, codebase readiness, Unified CRM, HRIS, cyber enhancements.
2027 H1	Extend online services and process capability once foundations are in place.	Online Animals, Online Forms, LGOIMA, Authority Timesheets, Content Manager cloud shift.
2027 H2	Modernise modules, integrations, and asset/finance workflows.	Authority Contracts, Esker replacement/decommissioning, bank rec integration, Redruth asset data.
2028	Resolve held dependency work and deeper financial structure change.	Authority GL restructure and held integration items.
TBA	Do not assign a roadmap phase until governance prioritisation is complete.	Idea and TBA status items remain unscheduled.

Digital Strategy: Outcomes and Governance

What success looks like and how it will be managed

Expected Outcomes

- Improved customer satisfaction and increased digital uptake.
- Reduced operational costs and stronger benefits realisation.
- Reduced legacy platform risk and improved resilience of core Council systems.
- Stronger cyber resilience, privacy protection, and continuity of critical services.
- Better data-driven decisions and more reliable integrations across Council platforms.

Governance and SLT Role

- Executive sponsorship with quarterly roadmap, risk, dependency, and benefits reporting.
- Business case prioritisation, lifecycle funding, cost optimisation, and value realisation tracking.
- Architecture, data, security, and integration assurance for major platform changes.
- SLT to endorse direction, support sustainable investment, monitor performance, and champion transformation.

Digital Merger Readiness and Risk Plan

Companion to the Timaru District Council IT Strategy 2026

IT Strategy

Active strategic baseline
Current services and investment continues unchanged

Merger Companion Plan

Conditional readiness stream
Risks, discovery and transition gates activated only with authority

STATUS: CONDITIONAL - DOES NOT AMEND THE IT STRATEGY OR FUNDED ROADMAP

Activate only following SLT/Council direction, an accepted government pathway, or explicit approval of readiness work.

Prepared 24 August 2026

Purpose, Scope and Activation

How this companion plan relates to the unchanged IT Strategy

What This Plan Is

- A conditional companion to the existing IT Strategy, focused only on organisational reform, merger readiness and transition risk.
- A structure for evidence gathering, risk control, decision gates and staged readiness activity if reform proceeds.
- A way to preserve optionality while Timaru continues essential, funded and no-regrets IT work.
- A basis for quarterly SLT and Audit and Risk oversight once activated.

What This Plan Is Not

- It does not change the IT Strategy, select a future unitary-authority platform, or commit other councils to Timaru's architecture.
- It does not add unapproved work to the funded delivery portfolio or alter existing Jira project counts.
- It does not authorise data sharing, network trust, system migration, contract novation, staff transfer or procurement.
- It does not assume Ashburton participation, final boundaries, or the allocation of Environment Canterbury functions.

Current Reform Scenario

The planning case is live, but the final structure is not settled

Public Position at 24 August 2026

- Timaru, Mackenzie, Waimate and Waitaki jointly lodged a Head Start proposal for a new unitary-authority footprint that includes Ashburton.
- Ashburton did not submit its own proposal, making participation and northern/southern alignment a material uncertainty.
- Relevant regional functions may transfer into one or more unitary authorities, while current Environment Canterbury governance continues toward 2028.
- Government decisions and detailed design will determine whether, when and how implementation proceeds.

Planning Scenarios

- Scenario A - no accepted merger: continue the IT Strategy; close or retain only reusable readiness outputs.
- Scenario B - four-council core: Timaru, Waimate, Mackenzie and Waitaki, plus allocated regional functions.
- Scenario C - five-district footprint: Scenario B plus Ashburton and potentially broader catchment boundaries.
- Scenario D - government backstop or different boundaries: reuse discovery and risk controls, then rebase the transition roadmap.

Planning rule: prepare for several structures; do not make irreversible system or contract decisions until the lawful scope is known.

Potential Partner Landscape

Public evidence indicates different scale, operating models and digital maturity

Organisation	Publicly visible setup	Merger-readiness implication
Waimate DC	Small council; IT within Corporate Services with customer service, finance, records and GIS.	Key-person and delivery-capacity sensitivity.
Mackenzie DC	Small dispersed district; Objective Build introduced; recent specialist-team turnover.	Local access, remote connectivity and scarce capability.
Waitaki DC	IT/GIS within Support Services; recent operating-model change and online-service expansion.	Concurrent transformation, alignment and stranded-cost risk.
Ashburton DC	Larger Information Systems function; electronic CRM for requests and consent applications.	Potential scale but uncertain participation and northern links.
Timaru DC	Authority/Civica Altitude, Citizen Central, M365 integrations, cloud and SOC/SIEM work.	Strong foundation, but not a pre-selected regional standard.
ECan functions	Flood, biosecurity, environmental, public transport, emergency and catchment services.	24x7 operational, GIS, telemetry, field and cross-boundary needs.

Public evidence is indicative. Formal partner discovery is required before any target-platform or migration recommendation.

Operating Principles

Controls for running the merger stream in parallel with normal IT delivery

Investment and Architecture

- Continue essential, funded and no-regrets work that is valuable under any future structure.
- Require open APIs, export rights, data portability, identity federation and documented exit provisions.
- Use comparative partner evidence; do not automatically designate Timaru's platform as the target standard.
- Federate services and trust where practical before attempting large-scale consolidation.
- Apply an exceptions gate to high-value, long-term, sensitive, tightly integrated or difficult-to-exit commitments.

Service and Transition

- Business owners remain accountable for services, data, records, controls, customer outcomes and benefits.
- Protect continuity through phased change, parallel running, rehearsed recovery and tested rollback.
- Standardise core service outcomes while retaining appropriate local channels and place-based practices.
- Treat regional operational systems separately where their criticality, field, telemetry or 24x7 needs require it.
- Match the pace of change to workforce capacity and protect critical knowledge throughout uncertainty.

Medium-Term Merger Risks

Principal digital exposures and the roadmap control response

1. Scope and mandate uncertainty

Exposure: Ashburton participation, boundaries, catchments, regional functions and transition authority may change.

ROADMAP CONTROL

Use scenario planning, reversible investments and formal decision gates.

2. Governance and decision latency

Exposure: Multiple councils and regional functions create competing priorities and unclear decision rights.

ROADMAP CONTROL

Agree a RACI, escalation path, architecture authority and service/data ownership.

3. Platform and integration divergence

Exposure: Different ERP, GIS, CRM, consenting, records, asset and specialist systems may not consolidate cleanly.

ROADMAP CONTROL

Create a verified catalogue; use common option criteria; federate before consolidating.

4. Expanded cyber trust boundary

Exposure: More identities, networks, vendors, sites and data flows increase attack paths and weakest-link exposure.

ROADMAP CONTROL

Set common minimum controls, IAM/PAM standards, shared monitoring and joint exercises.

5. Data, privacy and records integrity

Exposure: Duplicate identifiers, inconsistent definitions, retention rules and unclear ownership can corrupt migration and decisions.

ROADMAP CONTROL

Assign data owners; catalogue and classify data; set quality, retention, lineage and reconciliation controls.

6. Regional and operational complexity

Exposure: Flood, biosecurity, environmental and transport services may rely on 24x7 telemetry, geospatial and field systems.

ROADMAP CONTROL

Use separate critical/OT patterns, dependency maps, recovery objectives and operational rehearsals.

Medium-Term Merger Risks - Continued

Principal digital exposures and the roadmap control response

7. Service interruption during cutover

Exposure: Big-bang migration could disrupt rates, payments, consents, regulatory and environmental services.

ROADMAP CONTROL

Use migration waves, parallel running, blackout windows, rollback criteria and continuity testing.

8. Contracts and stranded investment

Exposure: Licence commitments, exit fees, export limits and overlapping programmes may erode expected savings.

ROADMAP CONTROL

Build a contract register, review exit/novation terms, baseline total cost and set investment thresholds.

9. Workforce and knowledge loss

Exposure: Uncertainty, scarce specialists, duplicated roles and concurrent programmes can drive attrition and burnout.

ROADMAP CONTROL

Map critical roles, retain key people, capture knowledge and constrain change to available capacity.

10. Customer equity and local voice

Exposure: Standardisation may reduce local access or create uneven service levels for rural and digitally excluded communities.

ROADMAP CONTROL

Adopt common standards plus local-channel commitments, accessibility measures and journey testing.

11. Funding, assets and boundary allocation

Exposure: Rates, debt, assets, river schemes and catchments may not align with beneficiaries or IT cost allocation.

ROADMAP CONTROL

Trace costs to services/assets, agree allocation rules and model multiple boundary scenarios.

12. Benefits delayed or unrealised

Exposure: Transition costs and dual running may precede savings for years; consolidation alone may not improve services.

ROADMAP CONTROL

Use benefit baselines, named owners, stage gates, assurance and stop/change criteria.

Conditional Readiness Roadmap

This is a separate overlay, not an amendment to the funded IT roadmap

Stage	Focus	Conditional work
Activation	Authorise and govern	Confirm trigger, sponsor, scope, budget, partner participation, RACI, reporting, legal basis and information-sharing constraints.
First 90 days	Baseline and guardrails	Partner application, integration, contract, cost, data, cyber, capability and service baseline; critical-service map; investment guardrails.
2027 H1	Design and prove	Operating-model options; target architecture; data/customer standards; IAM pilot; joint incident exercise; workforce and benefits baseline.
2027 H2	Select and pilot	Application rationalisation; commercial strategy; reversible low-risk federation/migration pilots; transition business cases.
2028	Transition if approved	Migration waves, parallel running, cutover rehearsals, rollback and recovery, customer communications, assurance and benefits tracking.
Hold point	No merger-dependent commitment	No broad migration, network/tenant convergence, single-instance consolidation or major replacement without approved mandate, funding and controls.

Approved readiness items should receive their own funding, owners and Jira records; normal IT portfolio metrics remain separate.

Governance and Decision Gates

Authority remains with current councils until lawfully transferred

Governance Model

- SLT owns Timaru's current strategy, risk appetite, investment guardrails and service continuity.
- A cross-council digital steering group coordinates discovery and recommendations only after activation.
- Named service and data owners retain accountability throughout discovery and transition.
- Architecture, cyber, privacy, records, procurement, finance, legal, people and change assurance are mandatory for material decisions.
- Audit and Risk receives the activated risk register, exceptions, continuity exposure and assurance results.

Decision Gates

- Gate 1 - Activate: explicit mandate, sponsor, scope, resources and information-sharing authority.
- Gate 2 - Design: verified partner evidence and approved operating-model and architecture options.
- Gate 3 - Select: funded business case, commercial strategy, capacity and benefits baseline.
- Gate 4 - Migrate: tested cutover, rollback, recovery, communications, workforce and local-service plans.
- Gate 5 - Close: reconciled data, retired access, contract closure, benefits review and independent assurance.

No steering group or project team may extend trust, migrate data or commit a target platform without the applicable gate approval.

Activation Triggers, Immediate Actions and Measures

A controlled start if the merger pathway proceeds

Activation Triggers

- Government accepts a relevant proposal for detailed design.
- Council or SLT authorises defined readiness activity.
- A partner requests a shared-service or discovery initiative with clear authority.

First Actions

- Name sponsor, owners and partners.
- Approve discovery template, confidentiality and sharing rules.
- Baseline critical services and change capacity.
- Adopt investment guardrails and reporting cadence.

Measures

- No severity-one transition incident.
- Service and local-channel standards maintained.
- Minimum cyber/data controls met before trust extends.
- Benefits and transition costs tracked to baseline.

Authoritative public sources

Joint proposal	waimatedc.govt.nz/council/newsline/962-newsline-13-august-2026/a-councils-unite-behind-head-start...
Timaru reform process	timaru.govt.nz/council/local-government-reforms
Option C scale and risks	timaru.govt.nz/tell-us/current-consultations/big-reforms-big-decisions-headstart-consultation/opt...
ECan reform and functions	ecan.govt.nz/your-region/plans-strategies-and-bylaws/our-response-to-central-government-reforms
ECan Head Start update	ecan.govt.nz/get-involved/news-and-events/stories/2026/head-start-and-the-future-of-essential-reg...
Waitaki annual report	waitaki.govt.nz/files/assets/public/v/2/files/our-council/plans-reports-and-strategies/annual-rep...
Waimate annual report	waimatedc.govt.nz/repository/libraries/id%3A21r92ideo17q9sg7je9s/hierarchy/Documents/Council/Publ...
Mackenzie annual report	mackenzie.govt.nz/__data/assets/pdf_file/0020/1072910/MDC-Annual-report-2024-25-26-11-2025.pdf
Ashburton annual report	ashburtondc.govt.nz/__data/assets/pdf_file/0021/122853/23044-Annual-Report-2024-25-webversion.pdf

Control statement

Until activation is approved, this document is a planning companion only. The current IT Strategy and funded roadmap remain unchanged.

IT Project Multi-Year Roadmap - readable PDF

IT Project Multi-Year Roadmap

PDF companion view | generated from the supplied workbook | roadmap horizon 2026-2029+

Generated from Jira export	Roadmap horizon	Active projects	On track	Waiting / blocked	Decision required	Completed	Cancelled
14 May 2026	2026-2029+	46	21	19	5	1	1

Projects by theme and roadmap phase

Theme	2026 H1	2026 H2	2027 H1	2027 H2	2028	2029+	TBA
Customer & Digital Services	3	3	5	0	1	0	1
Core Systems & Integrations	2	4	1	4	2	0	3
Infrastructure & Cloud	2	3	1	0	1	0	1
Data & Analytics	2	0	0	1	0	0	0
Cyber & Resilience	0	1	0	0	0	0	0
Portfolio & Planning	2	1	0	0	1	0	0

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IT Project Multi-Year Roadmap - readable PDF

Delivery focus by roadmap phase

This section reproduces the headline delivery focus and key project grouping from the Roadmap Overview sheet.

Phase	Headline delivery focus	Key projects
2026 H1	Stabilise core platforms, complete in-flight digital channels, and replan overdue items.	Cohesity cluster replacement/rebuild; Urban Aerial Capture Contract; Museum Web; Move to GITOPS for open shift; Links Software - Art Gallery & Museum; Old plan migration (legacy plans register); Social services directory; Payble Implementation
2026 H2	Deliver customer platform, Authority Altitude uplift, workforce tooling, and resilience improvements.	Citizen Central Implementation; Citizen Central Implementation; Making existing code bases Altitude ready; Unified CRM integration; Hyperfibre to larger remote sites; ElementTime - Timesheeting; NinjaOne Rollout (WSUS replacement); New Theater and Museum sites (physical sites not just web)
2027 H1	Extend online services and formal process/records capability.	Art Gallery new web; TDC Main Website redevelopment; Content Manager shift to Cloud; Online Forms Review; Authority Timesheets Module (link to PM system); LGOIMA Process/Register; Online Animals Implementation
2027 H2	Modernise replacement platforms, asset data, finance, contracting, and integration work.	Redruth Landfill Asset Data; ESKER Decommission; Receipt/bank rec between CBay <-> TDC integration; Esker Replacement; Authority Contracts Module
2028	Resolve held integrations and lower-certainty dependency work.	Fibre to the Reservoir; Library Website; Statutory Delegations Management (POC); JIRA integration with IPS/Auth/RAMM; Authority GL Restructure
2029+	Longer-horizon delivery items with dates beyond 2028.	No active projects currently assigned.
TBA	No roadmap phase assigned while Jira status remains Idea or TBA.	AMS integration with Finance; Parking Enforcement Software System Change; PM Software; APNK replacement (libraries); Further Integration work with M365

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IT Project Multi-Year Roadmap - readable PDF

Project Roadmap by Delivery Phase

Phase tables are stacked in delivery order. Each table retains its own column headings.

2026 H1

11 projects assigned to 2026 H1.

Issue Key	Project	Theme	IT Strategy Pillar	LTP Outcome Link	Status	Priority	Due Date	Delivery Confidence	Notes
IPR-53	Cohesity cluster replacement/rebuild	Infrastructure & Cloud	Data Security	Resilient Infrastructure; Connected Citizens	On Track	Low	31 Oct 2025	High	Due date predates this roadmap; treated as immediate review/replan work.
IPR-51	Urban Aerial Capture Contract	Data & Analytics	Deliver Value	Diverse Economy; Resilient Infrastructure; Sustainable Environment	On Track	Low	30 Jun 2026	High	Phase based on updated Jira due date.
IPR-49	Museum Web	Customer & Digital Services	Customer Focus	Connected Citizens; Enhanced Lifestyle	On Track	Low	30 Apr 2026	High	Phase based on updated Jira due date.
IPR-44	Move to GITOPS for open shift	Infrastructure & Cloud	Enable Our People	Connected Citizens; Resilient Infrastructure	On Track	Low	18 Apr 2026	High	Phase based on updated Jira due date.
IPR-39	Links Software - Art Gallery & Museum	Customer & Digital Services	Customer Focus	Connected Citizens; Enhanced Lifestyle	On Track	Low	31 May 2026	High	Phase based on updated Jira due date.
IPR-27	Old plan migration (legacy plans register)	Data & Analytics	Deliver Value	Diverse Economy; Resilient Infrastructure; Sustainable Environment	On Track	Low	30 Jun 2026	High	Phase based on updated Jira due date.
IPR-26	Social services directory	Customer & Digital Services	Data Security	Resilient Infrastructure; Connected Citizens	On Track	Low	30 Jun 2026	High	Phase based on updated Jira due date.
IPR-22	Payble Implementation	Portfolio & Planning	Deliver Value	Diverse Economy; Resilient Infrastructure; Sustainable Environment	On Track	Low	15 May 2026	High	Phase based on updated Jira due date.
IPR-28	Active Transport Strategic Planning Stage 2	Portfolio & Planning	Deliver Value	Diverse Economy; Resilient Infrastructure; Sustainable Environment	On Hold	Low	30 Nov 2025	Needs decision	Due date predates this roadmap; treated as immediate review/replan work.
IPR-19	EDE+ rates data integration with QV	Core Systems & Integrations	Deliver Value	Diverse Economy; Resilient Infrastructure; Sustainable Environment	On Hold	Low	31 Dec 2025	Needs decision	Due date predates this roadmap; treated as immediate review/replan work.
IPR-13	Infor IPS/GIS Integration project.	Core Systems & Integrations	Deliver Value	Diverse Economy; Resilient Infrastructure; Sustainable Environment	On Hold	Low	30 Oct 2025	Needs decision	Due date predates this roadmap; treated as immediate review/replan work.

2026 H2

12 projects assigned to 2026 H2.

Issue Key	Project	Theme	IT Strategy Pillar	LTP Outcome Link	Status	Priority	Due Date	Delivery Confidence	Notes
IPR-58	Citizen Central Implementation	Customer & Digital Services	Customer Focus	Connected Citizens; Enhanced Lifestyle	On Track	Low	30 Nov 2026	High	Phase based on updated Jira due date.
IPR-56	Citizen Central Implementation	Customer & Digital Services	Customer Focus	Connected Citizens; Enhanced Lifestyle	On Track	Low		Medium	No due date in Jira; placed in 2026 H2 using status and dependency assumptions.
IPR-55	Making existing code bases Altitude ready	Infrastructure & Cloud	Deliver Value	Diverse Economy; Resilient Infrastructure; Sustainable Environment	On Track	Low	30 Nov 2026	High	Phase based on updated Jira due date.
IPR-54	Unified CRM integration	Core Systems & Integrations	Deliver Value	Diverse Economy; Resilient Infrastructure; Sustainable Environment	On Track	Low	30 Nov 2026	High	Phase based on updated Jira due date.
IPR-47	Hyperfibre to larger remote sites	Infrastructure & Cloud	Deliver Value	Diverse Economy; Resilient Infrastructure; Sustainable Environment	On Track	Low		Medium	No due date in Jira; placed in 2026 H2 using status and dependency assumptions.
IPR-40	ElementTime - Timesheeting	Core Systems & Integrations	Enable Our People	Connected Citizens; Resilient Infrastructure	On Track	Low	31 Oct 2026	High	Phase based on updated Jira due date.
IPR-24	NinjaOne Rollout (WSUS replacement)	Infrastructure & Cloud	Enable Our People	Connected Citizens; Resilient Infrastructure	On Track	Low	01 Jul 2026	High	Phase based on updated Jira due date.
IPR-23	New Theater and Museum sites (physical sites not just web)	Customer & Digital Services	Customer Focus	Connected Citizens; Enhanced Lifestyle	On Track	Low	31 Dec 2026	High	Phase based on updated Jira due date.
IPR-17	Authority Altitude (uplift from on-prem)	Core Systems & Integrations	Deliver Value	Diverse Economy; Resilient Infrastructure; Sustainable Environment	On Track	Low	30 Nov 2026	High	Phase based on updated Jira due date.
IPR-12	Authority Altitude Upgrade	Core Systems & Integrations	Deliver Value	Diverse Economy; Resilient Infrastructure; Sustainable Environment	On Track	Low	30 Nov 2026	High	Phase based on updated Jira due date.
IPR-6	Further Cyber Security enhancements (SOC/SIEM)	Cyber & Resilience	Data Security	Resilient Infrastructure; Connected Citizens	On Track	Low	11 Aug 2026	High	Phase based on updated Jira due date.
IPR-3	HRIS Project (Pulse)	Portfolio & Planning	Enable Our People	Connected Citizens; Resilient Infrastructure	On Track	Low	01 Aug 2026	High	Phase based on updated Jira due date.

2027 H1

7 projects assigned to 2027 H1.

Issue Key	Project	Theme	IT Strategy Pillar	LTP Outcome Link	Status	Priority	Due Date	Delivery Confidence	Notes
IPR-50	Art Gallery new web	Customer & Digital Services	Customer Focus	Connected Citizens; Enhanced Lifestyle	Waits	Low		Low	No due date in Jira; placed in 2027 H1 using status and dependency assumptions.
IPR-38	TDC Main Website redevelopment	Customer & Digital Services	Customer Focus	Connected Citizens; Enhanced Lifestyle	Waits	Low	01 Mar 2027	Medium	Phase based on updated Jira due date.
IPR-36	Content Manager shift to Cloud	Infrastructure & Cloud	Deliver Value	Diverse Economy; Resilient Infrastructure; Sustainable Environment	Waits	Low	01 Apr 2027	Medium	Phase based on updated Jira due date.
IPR-16	Online Forms Review	Customer & Digital Services	Customer Focus	Connected Citizens; Enhanced Lifestyle	Waits	Low	02 Feb 2027	Medium	Phase based on updated Jira due date.
IPR-14	Authority Timesheets Module (link to PM system)	Core Systems & Integrations	Enable Our People	Connected Citizens; Resilient Infrastructure	Waits	Low	12 Mar 2027	Medium	Phase based on updated Jira due date.
IPR-9	LGOIMA Process/Register	Customer & Digital Services	Customer Focus	Connected Citizens; Enhanced Lifestyle	Waits	Low	03 Feb 2027	Medium	Phase based on updated Jira due date.
IPR-57	Online Animals Implementation	Customer & Digital Services	Customer Focus	Connected Citizens; Enhanced Lifestyle	On Track	Low	31 Mar 2027	High	Phase based on updated Jira due date.

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2027 H2

5 projects assigned to 2027 H2.

Issue Key	Project	Theme	IT Strategy Pillar	LTP Outcome Link	Status	Priority	Due Date	Delivery Confidence	Notes
IPR-52	Redruth Landfill Asset Data	Data & Analytics	Deliver Value	Diverse Economy; Resilient Infrastructure; Sustainable Environment	Waits	Low	01 Dec 2027	Medium	Phase based on updated Jira due date.
IPR-29	ESKER Decommission	Core Systems & Integrations	Deliver Value	Diverse Economy; Resilient Infrastructure; Sustainable Environment	Waits	Low	01 Jul 2027	Medium	Phase based on updated Jira due date.
IPR-21	Receipt/bank rec between CBay <-> TDC integration	Core Systems & Integrations	Deliver Value	Diverse Economy; Resilient Infrastructure; Sustainable Environment	Waits	Low		Low	No due date in Jira; placed in 2027 H2 using status and dependency assumptions.
IPR-10	Esker Replacement	Core Systems & Integrations	Deliver Value	Diverse Economy; Resilient Infrastructure; Sustainable Environment	Waits	Low	01 Sep 2027	Medium	Phase based on updated Jira due date.
IPR-5	Authority Contracts Module	Core Systems & Integrations	Deliver Value	Diverse Economy; Resilient Infrastructure; Sustainable Environment	Waits	Low	30 Jul 2027	Medium	Phase based on updated Jira due date.

2028

5 projects assigned to 2028.

Issue Key	Project	Theme	IT Strategy Pillar	LTP Outcome Link	Status	Priority	Due Date	Delivery Confidence	Notes
IPR-46	Fibre to the Reservoir	Infrastructure & Cloud	Deliver Value	Diverse Economy; Resilient Infrastructure; Sustainable Environment	Waits	Low		Low	No due date in Jira; placed in 2028 using status and dependency assumptions.
IPR-48	Library Website	Customer & Digital Services	Customer Focus	Connected Citizens; Enhanced Lifestyle	On Hold	Low		Needs decision	No due date in Jira; placed in 2028 using status and dependency assumptions.
IPR-20	Statutory Delegations Management (POC)	Portfolio & Planning	Deliver Value	Diverse Economy; Resilient Infrastructure; Sustainable Environment	On Hold	Low		Needs decision	No due date in Jira; placed in 2028 using status and dependency assumptions.
IPR-7	JIRA integration with IPS/Auth/RAMM	Core Systems & Integrations	Enable Our People	Connected Citizens; Resilient Infrastructure	On Hold	Low		Needs decision	No due date in Jira; placed in 2028 using status and dependency assumptions.
IPR-1	Authority GL Restructure	Core Systems & Integrations	Deliver Value	Diverse Economy; Resilient Infrastructure; Sustainable Environment	On Hold	Low	17 Feb 2028	Needs decision	Phase based on updated Jira due date.

TBA

Projects awaiting an approved delivery phase or prioritisation decision.

Issue Key	Project	Theme	IT Strategy Pillar	LTP Outcome Link	Status	Priority	Due Date	Delivery Confidence	Notes
IPR-30	AMS integration with Finance	Core Systems & Integrations	Deliver Value	Diverse Economy; Resilient Infrastructure; Sustainable Environment	Idea	Low		Needs decision	No delivery phase assigned while Jira status is Idea or TBA.
IPR-34	Parking Enforcement Software System Change	Customer & Digital Services	Customer Focus	Connected Citizens; Enhanced Lifestyle	TBA	Low		Needs decision	No delivery phase assigned while Jira status is Idea or TBA.
IPR-32	PM Software	Core Systems & Integrations	Enable Our People	Connected Citizens; Resilient Infrastructure	TBA	Low		Needs decision	No delivery phase assigned while Jira status is Idea or TBA.
IPR-31	APNK replacement (libraries)	Infrastructure & Cloud	Deliver Value	Diverse Economy; Resilient Infrastructure; Sustainable Environment	TBA	Low		Needs decision	No delivery phase assigned while Jira status is Idea or TBA.
IPR-4	Further Integration work with M365	Core Systems & Integrations	Enable Our People	Connected Citizens; Resilient Infrastructure	TBA	Low		Needs decision	No delivery phase assigned while Jira status is Idea or TBA.

Closed items

Completed and cancelled projects retained for context and traceability.

Issue Key	Project	Theme	IT Strategy Pillar	LTP Outcome Link	Status	Priority	Due Date	Delivery Confidence	Notes
IPR-8	CRM Review	Core Systems & Integrations	Deliver Value	Diverse Economy; Resilient Infrastructure; Sustainable Environment	Completed	Low	30 Apr 2026	Delivered	Completed and retained for context.
IPR-33	Waste App	Customer & Digital Services	Customer Focus	Connected Citizens; Enhanced Lifestyle	Cancelled	Low		Removed	Excluded from active roadmap.

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IT Project Multi-Year Roadmap - readable PDF

Appendix - Roadmap Assumptions

Area	Default used	Reason	How to change it
Time horizon	2026 to 2029+, plus TBA	Idea and TBA work is separated from committed roadmap phases.	Change Jira status and Roadmap Phase once approved.
Due dates	Where present, updated due dates drive phase placement except for Idea/TBA.	Committed timing remains visible while unapproved work stays unscheduled.	Change Due Date or Roadmap Phase.
Idea / TBA status	Roadmap Phase is TBA.	These are not assigned to a delivery year until prioritised.	Update Status first, then assign a Roadmap Phase.
Past due dates	2025 due dates are treated as 2026 H1 review/replan items.	Older dates need validation in a current roadmap.	Update the Due Date once confirmed.
Undated On Track	Placed in 2026 H2.	Active work without a date is assumed to be in the current delivery window.	Move to another phase if resourced later.
Waits	Placed by due date where present; otherwise by dependency/theme.	The updated CSV schedules several waiting items into 2027.	Confirm dependencies and update Roadmap Phase.
Cancelled	Excluded from active roadmap counts.	Cancelled work is retained for traceability only.	Change Status if it re-enters the programme.
LTP links	Mapped to Connected Citizens, Enhanced Lifestyle, Sustainable Environment, Diverse Economy, and Resilient Infrastructure.	Uses the LTP wellbeing outcome framing already added to the IT Strategy.	Edit LTP Outcome Link in Project Roadmap.

This PDF is a presentation-friendly view only. Continue to maintain project status, dates, phases and assumptions in the Excel workbook.

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6.10 Continuous Improvement Update

Author: **Sam Esterhuyse, Continuous Improvement Business Partner**
Authoriser: **Justin Bagust, Chief Information Officer**

Recommendation

That the Audit and Risk Committee receive and notes the Continuous Improvement Update report.

Purpose of Report

1 The purpose of this report is to provide the Committee with an update on the Continuous Improvement Work Programme and outline the next steps.

Assessment of Significance

2 Reporting on Continuous Improvement activities is considered of low significance in terms of the Council's Significance and Engagement Policy as this matter is operational in nature. The matters raised in this report do not affect strategic assets or rates.

Discussion

3 **Flowingly**

3.1 Flowingly is used as a process management platform designed to help organisations automate, manage, and optimise workflows and processes. It provides tools to create, track, and streamline processes.

3.2 Processes are continuing to be added to the system, with ongoing creation and review to ensure they are streamlined, efficient and aligned with best practices.

4 **Pulse HRIS**

4.1 Pulse HRIS is a Human Resource information system designed to streamline and integrate various HR functions. It offers a comprehensive suite of modules that cater to the entire employee lifecycle, enhancing efficiency in HR operations.

4.2 The HR Core and Performance Module has gone live in August 2026. The Onboarding, Learning & Development modules are currently in preparation for go-live.

5 **Payble**

5.1 Payble helps councils improve how they manage rates receivables by offering flexible billing options such as instalments and recurring payments, while also enhancing customer engagement around upcoming or overdue bills. This initiative aims to support our community by providing more flexible and convenient options for paying rates, helping to reduce financial pressure and improve accessibility.

5.2 Payble provides increased transparency for customers by allowing them to view their rates account balance and payment information in real time. This gives customers greater flexibility over managing their account, enabling them to access information and make payments whenever it suits them. In addition, instant notifications via email and text messaging help keep customers informed of upcoming and overdue payments.

5.3 This project has gone live. Flyers with Payble information have been distributed with the rates invoices, direct debit recalculation letters have been sent out, and drop-in sessions have been arranged at the community centres, with sessions scheduled to take place in September. Initial drop-in sessions were well received, generating positive engagement and interest from attendees, with many appreciating the flexibility, convenience, and increased visibility of their rates account information.

6 **Migration to Civica Altitude**

6.1 This project has been divided into three phases: Phase One involves the Authority upgrade to Altitude and Citizen Central; Phase Two focuses on the implementation of Procure to Pay and Contract Management, and Phase Three covers the General Ledger (GL) restructure.

6.2 The Altitude upgrade has kicked off in May, with build work currently underway.

6.3 The implementation of Citizen Central is progressing alongside the Altitude upgrade. Further updates will be provided as the project progresses.

7 **ElementTime**

7.1 ElementTime is an online platform used to manage timesheets, leave and scheduling.

7.2 The current system relies on outdated processes, with some employees using paper-based methods and it will not be compatible once the organisation transitions to the Altitude cloud-based platform.

7.3 This project is currently in progress, with build work underway. The pilot group has been onboarded and is currently undergoing user testing.

7.4 Once the pilot group has completed testing, the next user group will be onboarded. This process will continue until all users across the organisation have been onboarded and the solution has been rolled out to all employees. The planned go-live date is scheduled for the end of November 2026.

Attachments

1. Continuous Improvement - Project Summary - September 2026 ⇩

Project Status Summary Report

Reporting Period: September 2026

Colour Key
Green – On Track
Amber – In Progress / Minor Issues
Red – Delayed/ Major Issues

Project	Schedule	Financials	Scope	Resources	Stakeholders	Overall	Forecast Completion Date	Overall Commentary
Flowingly Processes							Sept 2025	This project has been successfully completed, with workflows implemented and transitioned into business-as-usual operations.
Pulse HRIS							Dec 2026	The Pulse HRIS project is progressing well. The Recruitment module successfully went live in May 2026, followed by the HR Core and Performance modules in August 2026. The Onboarding and Learning & Development modules are currently being prepared for go-live.
Payble							Sept 2026	The Payble project has gone live.
Civica Altitude Phase One							Nov 2026	Phase One of the Civica Altitude implementation is underway and in line with the approved delivery plan and key project milestones.
ElementTime							Nov 2026	The ElementTime project is progressing through the build phase, with development and configuration work currently underway.

Progress this Period	
Flowingly Processes	Processes are currently under review to identify opportunities for automation. Further automaton opportunities in progress of being identified.
Pulse HRIS	HR Core and the Performance modules have gone live. The Onboarding and Learning & Development modules are currently in preparation for go-live.
Payble	Flyers have been developed to provide the community with information about Payble. Drop-in sessions have also been scheduled at local community centres to provide support and answer any questions.
Civica Altitude Phase One	Progress has been made on Altitude, including system checks, reporting integrations, and receipt printers setup. Citizen Central configuration and training are in progress.
ElementTime	ElementTime onboarding is progressing, with the next user groups to be onboarded and Council integration to be completed.

Risks Watch List			
Risk	Status	Description	Action/Mitigation

7 Consideration of Urgent Business Items

8 Consideration of Minor Nature Matters

9 Exclusion of the Public

Recommendation

That the public be excluded from—

- *(a)the whole of the proceedings of this meeting; or
- *(b)the following parts of the proceedings of this meeting, namely,—

10.1 Deloitte Procurement Review

10.2 Public Excluded Minutes of the Audit and Risk Committee Meeting held on 8 June 2026

10.3 Public Excluded Actions Register Update

10.4 Cyber Security Report

10.5 Issues Watch Register

10.6 Internal Audit Quarterly Report

10.7 Legislative Compliance Update

10.8 Health and Safety Performance Report

10.9 Committee and Chief Executive only time (Agenda Placeholder)

10.10 Committee and Internal Auditor only time (Agenda Placeholder)

10.11 Committee and Auditor only time (Agenda Placeholder)

The general subject of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Plain English Reason
10.1 - Deloitte Procurement Review	s7(2)(b)(ii) - The withholding of the information is necessary to protect information where the making available of the information would be likely	To protect commercially sensitive information

	unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information	
10.2 - Public Excluded Minutes of the Audit and Risk Committee Meeting held on 8 June 2026 **Matters dealt with in these minutes:** 10.1 - Public Excluded Minutes of the Audit and Risk Committee Meeting held on 2 March 2026 10.2 - Public Excluded Actions Register Update 10.3 - Cyber Security Report 10.4 - Issues Watch Register 10.5 - Internal Audit Quarterly Report 10.6 - Health and Safety Peformance Report 10.7 - Committee and Auditor only time (Agenda Placeholder) 10.8 - Committee and Internal Auditor only time (Agenda Placeholder)	Section 48(1) of the Local Government Official Information and Meetings Act 1987.	The public excluded minutes of the meeting held on 8 June 2026 are considered confidential pursuant to the provisions of the LGOIMA Act of 1987. The specific provisions of the Act that relate to these minutes can be found in the open minutes of the meeting held on 8 June 2026.
10.3 - Public Excluded Actions Register Update	s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(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	To protect a person’s privacy, including the privacy of deceased persons To protect commercially sensitive information
10.4 - Cyber Security Report	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	To prevent use of the information for improper gain or advantage

10.5 - Issues Watch Register	s7(2)(g) - The withholding of the information is necessary to maintain legal professional privilege s7(2)(h) - The withholding of the information is necessary to enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities	To protect all communications between a legal adviser and clients from being disclosed without the permission of the client To enable Council to carry out commercial activities
10.6 - Internal Audit Quarterly Report	s7(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 s7(2)(f)(ii) - The withholding of the information is necessary to maintain the effective conduct of public affairs through the protection of such members, officers, employees, and persons from improper pressure or harassment s7(2)(h) - The withholding of the information is necessary to enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities	To protect commercially sensitive information To protect the effective conduct of public affairs To enable Council to carry out commercial activities
10.7 - Legislative Compliance Update	s7(2)(g) - The withholding of the information is necessary to maintain legal professional privilege	To protect all communications between a legal adviser and clients from being disclosed without the permission of the client
10.8 - Health and Safety Performance Report	s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(b)(ii) - The withholding of the information is necessary to protect information where the making available of the information would be likely	To protect a person’s privacy, including the privacy of deceased persons To protect commercially sensitive information

	unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information	
10.9 - Committee and Chief Executive only time (Agenda Placeholder)	s7(2)(c)(i) - The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information, or information from the same source and is in the public interest that such information should continue to be supplied s7(2)(h) - The withholding of the information is necessary to enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities	To protect information that is subject to an obligation of confidence and/or that was required by law to be provided; and to ensure that the supply of such information is not affected in the future, when it is in the public interest for it to be provided To enable Council to carry out commercial activities
10.10 - Committee and Internal Auditor only time (Agenda Placeholder)	s7(2)(c)(i) - The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information, or information from the same source and is in the public interest that such information should continue to be supplied s7(2)(h) - The withholding of the information is necessary to enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities	To protect information that is subject to an obligation of confidence and/or that was required by law to be provided; and to ensure that the supply of such information is not affected in the future, when it is in the public interest for it to be provided To enable Council to carry out commercial activities

10.11 - Committee and Auditor only time (Agenda Placeholder)	s7(2)(c)(i) - The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information, or information from the same source and is in the public interest that such information should continue to be supplied s7(2)(h) - The withholding of the information is necessary to enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities	To protect information that is subject to an obligation of confidence and/or that was required by law to be provided; and to ensure that the supply of such information is not affected in the future, when it is in the public interest for it to be provided To enable Council to carry out commercial activities

*I also move that [name of person or persons] be permitted to remain at this meeting, after the public has been excluded, because of their knowledge of [specify]. This knowledge, which will be of assistance in relation to the matter to be discussed, is relevant to that matter because [specify].

*Delete if inapplicable.

Note

Section 48(4) of the Local Government Official Information and Meetings Act 1987 provides as follows:

- “(4)Every resolution to exclude the public shall be put at a time when the meeting is open to the public, and the text of that resolution (or copies thereof)—
  - (a)shall be available to any member of the public who is present; and
  - (b)shall form part of the minutes of the local authority.”

10 Public Excluded Reports

11 Readmittance of the Public