

Audit and Risk Committee
Tuesday 17 February 2026 at 10.00am

AGENDA

Audit and Risk Committee Agenda

Meeting to be held in the Council Chamber
36 Water Street, Whangārei
on Tuesday 17 February 2026, commencing at 10.00am

Recommendations contained in the agenda are NOT decisions of the meeting. Please refer to minutes for resolutions.

MEMBERSHIP OF THE AUDIT AND RISK COMMITTEE

Chairperson (Independent Tangata Whenua Member), Te Rūnanga o Te Rarawa, George Riley

Councillor John Blackwell

Councillor Joe Carr

Councillor John Hunt

Councillor Colin Kitchen

Ex-officio Pita Tipene

Independent Tangata Whenua
Member Dee-Ann Wolferstan

Independent Risk Advisor
Steve Watene

KARAKIA / WHAKATAU

RĪMITI (ITEM)

Page

1.0 NGĀ MAHI WHAKAPAI/HOUSEKEEPING

2.0 NGĀ WHAKAPAHĀ/APOLOGIES

3.0 NGĀ WHAKAPUAKANGA/DECLARATIONS OF CONFLICTS OF INTEREST

4.0 NGĀ WHAKAAE MINITI / CONFIRMATION OF MINUTES

4.1 Confirmation of Minutes - 19 August 2025 4

5.0 RECEIPT OF ACTION SHEET

5.1 Receipt of Action Sheet 11

6.0 REPORTS

6.1 Amendments to Delegation Manual 20

6.2 Internal Audit Maturity Update 27

6.3 Financial Report to January 2026 37

6.4 Regulatory Services Quarterly Reports 44

6.5 Insurance Summary 2025/2026 72

6.6 Internal Audit Schedule 74

6.7	Risk Management Activity Update	77
6.8	Fraud, Corruption and Dishonesty Quarterly Update	91
7.0	KAUPAPA Ā ROTO / BUSINESS WITH THE PUBLIC EXCLUDED	96
7.1	Confirmation of Confidential Minutes - 19 August 2025	
7.2	Receipt of Confidential Action Sheet	
7.3	Report on contracts awarded July 2025 - December 2025	
7.4	Litigation Schedule Quarterly Reports July-December 2025	

TITLE: Confirmation of Minutes - 19 August 2025
From: Margaret Knight, PA to Group Manager Corporate Services
Authorised by: Carol Cottam, Deputy GM – Corporate Services, on 10 February 2026

Ngā mahi tūtohutia / Recommendation

That the minutes of the Audit and Risk Committee meeting held on 19 August 2025 be confirmed as a true and correct record and that these be duly authenticated with the Chair's electronic signature.

Attachments/Ngā tapirihanga

Attachment 1: Audit and Risk Minutes (19 Aug 2025) [↓](#) 

Audit and Risk Committee
19 August 2025

Audit and Risk Committee Minutes

Meeting held in the Council Chamber
36 Water Street, Whangārei
on Tuesday 19 August 2025, commencing at 9:30 am

Tuhinga/Present:

Committee Chair and Independent Tangata Whenua Member, George Riley
Councillor Peter-Lucas Jones - *online*
Councillor John Blackwell
Councillor Jack Crow - *online*
Councillor Joe Carr - *online*
Ex-Officio Geoff Crawford (Ex-Officio)
Independent Tangata Whenua Member Dee-Ann Wolferstan - *online*

I Tae Mai/In Attendance:

Full Meeting

Tāhūhū Rangapū – Chief Executive, Jonathan Gibbard
Pou Taumatua - GM Corporate Services, Bruce Howse
Pou Whakaritenga – GM Regulatory Services, Colin Dall
Corporate Strategy Manager, Kyla Carlier
Information Services and Technology Manager, Carol Cottam
Audit and Assurance Lead, Mandy Tepania

Part Meeting

Pou Tiaki Hapori - GM Community Resilience, Louisa Gritt
Legal Counsel, Kathryn Candy

The Chair declared the meeting open at 9.29am and commenced the proceedings with a karakia.

Ngā Mahi Whakapai/Housekeeping (Item 1.0)

Ngā whakapahā/Apologies (Item 2.0)

There were no apologies.

Secretarial Note: Steve Watene was expected to dial into the meeting.

Nga whakapuakanga/Declarations of Conflicts of Interest (Item 3.0)

It was advised that members should make declarations item-by-item as the meeting progressed.

Audit and Risk Committee
19 August 2025

Confirmation of Minutes - 20 May 2025 (Item 4.1)

Report from Margaret Knight, PA to Group Manager Corporate Services

Moved (Jones/Craw)

That the minutes of the Audit and Risk Committee meeting held on 20 May 2025 be confirmed as a true and correct record and that these be duly authenticated with the Chair's electronic signature.

Carried

Receipt of Action Sheet (Item 5.1)

Report from Margaret Knight, PA to Group Manager Corporate Services

Moved (Blackwell/Jones)

That the action sheet be received.

Carried

Deloitte presentation on fraud detection/data analytics programme (Item 6.1)

Report from Simon Crabb, Finance Manager

Secretarial Note: Deloitte's Amy Dove and Dominic Salmon joined the meeting at 9.35am and presented to the committee on the progress of council's fraud detection and data analytics programme.

Internal Audit Schedule (Item 6.2)

Report from Mandy Tepania, Audit and Assurance Lead

Moved (Crawford/Blackwell)

That the report 'Internal Audit Schedule' by Mandy Tepania, Audit and Assurance Lead and dated 5 August 2025, be received.

Carried

Secretarial Note:

- *The GM Corporate Services provided further clarification on the contract management audit. It was noted that SharePoint is primarily intended for document storage and is not suitable as a system for managing NRC contracts. As a result, alternative solutions are being explored. GM Corporate Services to follow up with Deloitte to determine whether they can recommend a system that would simplify contract auditing for NRC.*

Audit and Risk Committee
19 August 2025

Risk Management Policy Update (Item 6.3)

Report from Kyla Carlier, Corporate Strategy Manager and Mandy Tepania, Audit and Assurance Lead

Moved (Wolferstan/Jones)

1. That the report 'Risk Management Policy Update' by Kyla Carlier, Corporate Strategy Manager and Mandy Tepania, Audit and Assurance Lead and dated 6 August 2025, be received.
2. That the committee recommends to council the approval of the updated Risk Management Policy, as included as attachment 1 and 2 – Draft Risk Management Policy

Carried

Secretarial Note:

- *The policy was endorsed based on an action to add in Objectives bullet point 8 - "meet or exceed New Zealand and international best practice standards" and include a link to the NZ Auditor General contract management website.*

Action:

1. Corporate Strategy Manager to include as part of the 'Relevant Key Documents' link to the NZ Auditor General contract management website before going to council for adoption.

Risk Management Activity Update August 2025 (Item 6.4)

Report from Mandy Tepania, Audit and Assurance Lead

Moved (Craw/Crawford)

That the report 'Risk Management Activity Update August 2025' by Mandy Tepania, Audit and Assurance Lead and dated 5 August 2025, be received.

Carried

Secretarial note:

- *GM Corporate Services to follow up with the Health and Safety team regarding procedures for managing aggressive individuals and mitigating psychological harm. This includes reviewing whether current controls – such as training and having two officers present during interactions with flagged individuals – are sufficient. The aim is to assess whether our processes would withstand scrutiny from agencies like ACC to legal review.*
- *A number of additional risks were raised i.e. Madagascar Ragwort and conversion of farmland into carbon sinks which had an economic impact on Northland. Management are working collective with a consortium of interested parties to look at a solution for controlling Madagascar Ragwort. GM Corporate Services to review with GM Biosecurity the scoring associated with the Biosecurity Incursion risk.*

Audit and Risk Committee
19 August 2025

- *The Riskpool item was included to ensure the Audit and Risk Committee was aware of the continuing liability. GM Corporate Services will email the committee NRC's cumulative payouts against Riskpool.*

Actions:

1. GM Corporate Services to follow up with the Health and Safety team regarding procedures for managing aggressive individuals and mitigating psychological harm to assess whether our processes would withstand scrutiny from agencies like ACC to legal review.
2. GM Corporate Services to review with GM Biosecurity the scoring associated with the Biosecurity Incursion risk.
3. GM Corporate Services will email the committee NRC's cumulative payouts against Riskpool.

Fraud, Corruption and Dishonesty Activity Update (Item 6.5)

Report from Mandy Tepania, Audit and Assurance Lead

Moved (Crawford/Wolferstan)

That the report 'Fraud, Corruption and Dishonesty Activity Update' by Mandy Tepania, Audit and Assurance Lead and dated 5 August 2025, be received.

Carried

Secretarial Note:

- *Following on from the Deloitte presentation GM Corporate Services to review residual score for supplier invoice fraud to ensure NRC have enough mitigation measures in place.*

Quarterly report for Health and Safety activity with end of financial year summary data 2024-25 (Item 6.6)

Report from Tamsin Sutherland, Health and Safety Advisor and Shane Cleary, People and Culture Manager

Moved (Carr/Crawford)

That the report 'Quarterly report for Health and Safety activity with end of financial year summary data 2024-25' by Tamsin Sutherland, Health and Safety Advisor and Shane Cleary, People and Culture Manager and dated 24 July 2025, be received.

Carried

Secretarial note:

- *Health and Safety Specialist to reinstate the per head count rather than empirical number to the Lead and Lag tables which the Committee find more useful.*
- *The Committee expressed interest in identifying trends within incident reporting and analytics, and using that information to review current practices.*

Audit and Risk Committee
19 August 2025

Action:

1. Health and Safety Specialist to reinstate the per head count rather than empirical number to the Lead and Lag tables which the Committee find more useful.

Regulatory Services Quarterly Report (Item 6.7)

Report from Colin Dall, Pou Whakaritenga - Group Manager Regulatory Services

Moved (Blackwell/Crawford)

That the report 'Regulatory Services Quarterly Report' by Colin Dall, Pou Whakaritenga - Group Manager Regulatory Services and dated 6 August 2025, be received.

Carried

Municipal Wastewater Treatment Plant Discharge Compliance (Item 6.8)

Report from Colin Dall, Pou Whakaritenga - Group Manager Regulatory Services

Moved (Blackwell/Carr)

1. That the report 'Municipal Wastewater Treatment Plant Discharge Compliance' by Colin Dall, Pou Whakaritenga - Group Manager Regulatory Services and dated 6 August 2025, be received.

Carried

Moved (Crawford/Carr)

2. That the committee endorses Option 3 of this report, with regular reporting to this committee.

Secretarial Note: the Chair in putting the motion called for an expression of opinion by show of hands.

(Councillors Jones, Blackwell, Carr, Crawford, and independent members Riley and Wolferstan voted in favour. Councillor Craw voted against)

Carried

Secretarial note:

- *Councillor Craw suggested council investigate the viability for NRC to build and provide waste water plants on a cost recovery basis.*

Kaupapa ā Roto/Business with Public Excluded (Item 7.0)

Moved (Crawford/Craw)

1. That the public be excluded from the proceedings of this meeting to consider confidential matters.

Carried

Audit and Risk Committee
19 August 2025

Moved (Jones/Crawford)

2. That the general subject of the matters to be considered whilst the public is excluded, the reasons for passing this resolution in relation to this matter, and the specific grounds under the Local Government Official Information and Meetings Act 1987 for the passing of this resolution, are as follows:

Item No.	Item Issue	Reasons/Grounds
7.1	Confirmation of Confidential Minutes - 20 May 2025	The public conduct of the proceedings would be likely to result in disclosure of information, the withholding of which is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(a) and the withholding of which 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)(b)(ii).
7.2	Cyber Resilience	The public conduct of the proceedings would be likely to result in disclosure of information, the withholding of which 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)(b)(ii).
7.3	Litigation Schedule Quarterly Report April-June 2025	The public conduct of the proceedings would be likely to result in disclosure of information, the withholding of which is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(a).
7.4	Report on contracts awarded July 2024 - June 2025	The public conduct of the proceedings would be likely to result in disclosure of information, the withholding of which is necessary to enable council to carry out, without prejudice or disadvantage, commercial activities s7(2)(h).

Carried

Moved (Craw/Jones)

3. That the Independent Advisors be permitted to stay during business with the public excluded.

Carried

Whakamutunga (Conclusion)

The meeting concluded at 12.06pm.

TITLE: Receipt of Action Sheet

From: Margaret Knight, PA to Group Manager Corporate Services

Authorised by: Carol Cottam – Deputy Group Manager Corporate Services, on 10 February 2026

Whakarāpopototanga / Executive summary

The purpose of this report is to enable the meeting to receive the current action sheet.

Nga mahi tutohutia / Recommendation

That the action sheet be received.

Attachments/Ngā tapirihanga

Attachment 1: Audit and Risk Action Sheet [↓](#) 

Attachment 2: Auditors Report 30 June 2025 - recommendations and response [↓](#) 

Outstanding Actions as at 11/02/2026

Id	Meeting	Target Date	Description	Request Details	Most Recent Comment
8254	Audit and Risk Committee 19/08/2025	18/09/25	Risk Management Policy Update	Corporate Strategy Manager to add in Objectives bullet point 8 - "meet or exceed New Zealand and international best practice standards" and include as part of the 'Relevant Key Documents' link to the NZ auditor General contract management website before going to council for adoption.	Corporate Strategy Manager to add in Objectives bullet point 8 - "meet or exceed New Zealand and international best practice standards" and include as part of the 'Relevant Key Documents' link to the NZ auditor General contract management website before going to council for adoption.
8255	Audit and Risk Committee 19/08/2025	18/09/25	Risk Management Activity Update August 2025	GM Corporate Services to follow up with the Health and Safety team regarding procedures for managing aggressive individuals and mitigating psychological harm to assess whether our processes would withstand scrutiny from agencies like ACC to legal review.	GM Corporate Services to follow up with the Health and Safety team regarding procedures for managing aggressive individuals and mitigating psychological harm to assess whether our processes would withstand scrutiny from agencies like ACC to legal review.
8257	Audit and Risk Committee 19/08/2025	18/09/25	Quarterly report for Health and Safety activity with end of financial year summary data 2024-25	Health and Safety Specialist to reinstate the per head count rather than empirical number to the Lead and Lag tables which the Committee find more useful.	Reinstated to November Report
8260	Audit and Risk Committee 19/08/2025	18/09/25	Risk Management Activity Update August 2025	GM Corporate Services to review with GM Biosecurity the scoring associated with the Biosecurity Incursion risk.	GM Biosecurity has reviewed the score and met with Risk and Assurance Lead. Complete.

Outstanding Actions as at 11/02/2026

8261	Audit and Risk Committee 19/08/2025	18/09/25	Risk Management Activity Update August 2025	GM Corporate Services will email the committee NRC's cumulative payouts against Riskpool.	GM Corporate services confirmed: \$109,392.07 incl GST to Riskpool and \$11,500.00 to NZ Mutual Liability Riskpool which is the oldest of April 2016., Total of \$120,892.07
8352	Audit and Risk Committee 23/09/2025	23/10/25	Audit Report year ended 30 June 2025	See attached details for the control deficiencies identified, along with the business implication of the deficiencies, recommendations and management response.	See attached details for the control deficiencies identified, along with the business implication of the deficiencies, recommendations and management response.

Auditors Report – Report to NRC for the year ended 30 June 2025

Control Findings

Finding/observation	Business implication from control deficiency	Deloitte recommendation and management response
<p>Lack of 3402 Internal Controls for certain funds invested into by NRC</p>	<p>We noted that there are 5 fund managers with \$5.1m (2024: \$4.2m) invested that do not conduct a 3402 Internal Controls Report, representing a 6.88% of the total investment portfolio (2024: 5.48%).</p> <p>It is a requirement of the SIPO (section 9(d)) that fund managers are audited and produce an internal controls report.</p>	<p>We recommend that NRC should seek to invest in funds that get assurance on their internal controls with a 3402 Controls Report. In our view such a control report adds to the governance processes and allows Council, and its investment advisor, to form a view on the quality of systems, process and controls that underpin each of the fund managers.</p> <p>The Statement of Investment Policy & Objectives was amended in December 2021 to stipulate that each underlying fund manager is responsible to undertake an annual audit and produce an internal controls report. Further if a fund manager is unable to comply with this requirement then the investment may be withdrawn.</p> <p>The current SIPO has been reviewed as part of the selection process for a new investment management service. Upon the commencement of the new investment service it is highly likely there will be a reduction in councils exposure to PE and a chance to exist [sic exit] some of the non-complying fund managers.</p>
<p>Conflict of Interest – Funding Allocation to Marae</p>	<p>During the testing of Flood risk management allocation SSP measure: “Percentage of actions implemented to reduce flood risk across the region, particularly the most vulnerable communities, as set out in the flood adaptation work programme”, we noted an NRC staff member involved in the funding process declared a conflict of interest, however remained involved in the funding process.</p> <p>While the conflict was declared, this was done after the process was concluded and after year end and</p>	<p>A formal approval and management process exists; on this occasion this was applied retrospectively in relation to a staff member raising a purchase order. Additional conflict of interest training will be provided to management and staff.</p> <p>The following actions being taken:</p> <ul style="list-style-type: none"> Using Integrity Town https://oag.parliament.nz/good-

Finding/observation	Business implication from control deficiency	Deloitte recommendation and management response
	<p>no record of how the staff member's involvement was managed to prevent any actual or perceived bias.</p>	<p>practice/conflicts-of-interest/quiz-2020 as the core content</p> <ul style="list-style-type: none"> • For existing staff - run workshop sessions with Departments <ul style="list-style-type: none"> - Will customise relevant examples for each department if not already cover by Integrity Town examples - Working on a schedule (high risk areas first i.e. teams dealing with grant funding) <ul style="list-style-type: none"> - <u>Will confirm the schedule as soon as possible</u> • COI reminders twice a year to prompt staff to think about COI examples <ul style="list-style-type: none"> - Aotahi post prior to the annual COI form - Another Aotahi post at the six-month mark from the COI anniversary - Manual process to follow up with staff who are late with their COI forms (P&C does this now) - Manual process to contact staff on extended leave – follow up on their return (P&C and Manager) • For new staff – link Integrity Town into pre-boarding info pack <ul style="list-style-type: none"> - Follow up at on-boarding if needed
<p>Statement of Service Performance</p>	<p>During the statement of service performance testing, we noted no formal review control in place over the measurement and reporting of the below performance measures:</p> <ol style="list-style-type: none"> 1. Community Resilience: Number of up-to-date community response plans and marae preparedness in place across the region. There is an absence of continuous review of changes being implemented across preparedness plans. This is either due to missing review or missing documentation of review. While review 	<p>We recommend the implementation of a formal review control across the performance measure reporting process to strengthen integrity and reliability of data. This includes establishing a review process and maintaining documentation of respective reviews and approvals as audit evidence.</p> <p>A formal review will be undertaken, and we will initiate a review process and maintenance of documentation.</p>

Finding/observation	Business implication from control deficiency	Deloitte recommendation and management response
	<p>process for some plans has been noted, this not consistent across all.</p> <p>2. Community Resilience: A regional oil spill response plan is maintained, including a minimum of up to 30 up-to-date trained responders. Noted this measure is dependent on maintaining 30 responders at all times and reporting occurs on a quarterly basis. However, given is live and location on MNZ WebOC platform, staff involved in measure do not retain quarterly reports as evidence of whether all quarters managed to meet the measure or not.</p>	
<p>Completeness and Currency of Published Community Response Plans – Ahipara Case</p>	<p>As part of our audit procedures over the SSP measure “<i>Number of up-to-date community response plans and marae preparedness plans in place across the region</i>”, two versions of the Ahipara Community Response Plan were reviewed. Based on the email correspondences, the original plan dated back to 2018, and an updated version was completed in late 2023/204. However, the updated plan did not include a publication or revision date, making it difficult to independently verify the timing of the update.</p> <p>A completeness check was performed to confirm whether the most recent version was publicly available on the NRC portal. It was noted that the version published on the portal was the 2018 plan. This was confirmed by comparing the content of the published plan with the updated version. Key updates in the 2023/204 plan, specifically emergency contact details, were not reflected in the publicly available version. These included:</p> <ul style="list-style-type: none"> • Addition of the Ahipara Policy Station contact number under NZ police. 	<p>We recommend that Council implement a review process to ensure that the most recent versions of all community response and marae preparedness plans are published on the NRC portal in a timely manner. Additionally, all plans should include a clearly visible “last updated” date to support audit verification and provide assurance to the public regarding the currency of the information.</p> <p>Management agree with the recommendation and a procedure will be implemented to address this matter.</p> <p>The following actions are being taken:</p> <ul style="list-style-type: none"> • Review of community response and marae preparedness plans to ensure all those available online are the most up to date versions of those plans. By 30 Nov. • All community Response and marae preparedness plans to have a “last updated” date added. By 30 Nov. • A review process to be implemented to ensure that each community response and marae

Finding/observation	Business implication from control deficiency	Deloitte recommendation and management response
	<ul style="list-style-type: none"> • Inclusion of the Ahipara Fire Station number and a rural fire enquiries hotline under Fire Emergency. • Addition of the local ambulance station phone number under St Joh. • Include of a Marine Assistance Number under Coastguard. <p>The presence of an outdated plan on the public portal may mislead users and reduce the effectiveness of emergency preparedness efforts. It also raises concerns about the completeness and accuracy of the SSP measure, as the publicly accessible version does not reflect the most recent updates.</p>	<p>preparedness plan are regularly reviewed and communities invited to update any plans over a certain age. By 23 Dec.</p>
<p>Appropriateness of SSP measure as a Long-Term indicator – Percentage of actions implemented to reduce flood risk across the region, particularly in the most vulnerable communities, as set out in the flood adaptation work programme.</p>	<p>The SSP measure referenced above has been included in the Council’s Long Term Plan (LTP) for the next 10 years.</p> <p>The measure is dependent on annual funding, which is not guaranteed. Furthermore, the initial basis for the measure was the identification of vulnerable communities using GIS mapping, most of which have already been actioned in the current year. This creates uncertainty around the measure’s relevance and ability to track meaningful outcomes in future years.</p> <p>The measure may not provide consistent or meaningful performance insights over the long term. Its reliance on variable funding and the completion of initial community actions introduces ambiguity regarding its future utility and alignment with strategic objectives.</p>	<p>We recommend that the measure be reviewed to determine its ongoing relevance and sustainability within the LTP.</p> <p>Management will review this measure as per the recommendation provided.</p> <p>Following action has been taken:</p> <p>Corporate Planning Specialist touched base with GM Community Resilience and agreed it needs to be reviewed. However this cannot happen until the next LTP round otherwise we would be seeking an amendment to the LTP . It will be reviewed during the following LTP round, roughly mid 2026.</p>
<p>Councillor Non-Compliance – Conflict of Interest Register – year Ending 30 June 2025 Observation</p>	<p>During the annual review of the Conflict of Interest Register for the financial year ending 30 June 2025, it was noted that one councillor had not signed their declaration as at 30 June 2025. This s a</p>	<p>Formal reminders should be sent to councillors to complete and sign declarations on a timely basis. A review of these should be carried out by staff to</p>

Finding/observation	Business implication from control deficiency	Deloitte recommendation and management response
	<p>required governance process to ensure transparency and accountability in line with the Council's Code of Conduct and statutory obligations under the Local Government Act 2002. The absence of a signed declaration compromises the integrity of Council's conflict management processes as well as raising compliance risks. We noted that subsequent to 30 June 2025, this was signed.</p>	<p>ensure compliance met and sign offs across all registers have been noted.</p> <p>Management will review the current procedure with a view to strengthen this to ensure future compliance.</p> <p>The following actions are being taken:</p> <p>I have reviewed this process with Chris Taylor. I note that there are two declarations - the Members Interests Act Declaration in June and the Pecuniary Interests Act in February. The latter is newer and is explicit that the onus is on elected members.</p> <p>For each process the Governance Specialist circulates the required forms and guidance, and follows up with repeated reminders, and inclusion of the CEO when approaching deadlines for completion.</p> <p>The follow-ups will continue to happen, and as you've suggested, Chris will include you on the follow ups early on.</p> <p>I also note that this issue has been flagged for emphasis during the legislative briefing with council.</p>
<p>Lack of Formal Signed Agreement – Subsidies and Grants</p>	<p>We noted as per Subsidies and Grants testing, the Tsunami Siren Replacement Project there was no formal signed agreement between parties involved. The project proceeded based on informal understanding, with invoices issued and payments received, but without proper documentation or a signed contract outlining each party's roles, responsibilities, and obligations. Noted form of evidence obtained was limited to 2019</p>	<p>We recommend that for all projects, formal signed agreements are executed before commencement. These agreements should clearly define each party's responsibilities and deliverables and retained as evidence of agreed terms. For ongoing and future projects, management should review current documentation practices, ensure all projects are supported by comprehensive, signed agreements. Please note, this relates to an</p>

Finding/observation	Business implication from control deficiency	Deloitte recommendation and management response
	<p>Coordinating Exec Group Meeting Minutes and email comms between parties.</p> <p>Without clear documentation, there is potential for misunderstandings or disputes regarding scope, deliverables, timelines or financial commitments.</p>	<p>unsigned agreement for funding from councils rather than external parties.</p> <p>Management will address this through their current contract management improvement plan project.</p> <p>The following actions are being taken:</p> <p>These processes will be improved through the contract management improvement project, which is currently moving slowly due to resourcing but will gain momentum if the contract management position is able to be filled.</p> <p>Work is continuing on the project, including training, albeit at a reduced pace.</p> <p>We also now have a legal counsel to advise on contracts as needed.</p>

TITLE: **Amendments to Delegation Manual**

From: Kyla Carlier, Corporate Strategy Manager

Authorised by: Carol Cottam, Deputy GM – Corporate Services, on 04 February 2026

Executive summary/Whakarāpopototanga

This paper seeks Audit and Risk Committee approval for a new process governing unbudgeted expenditure delegations. This change addresses a key gap identified during the Strategic Delivery Refresh programme and forms the first tranche of improvements to the NRC Delegation Manual.

Additional enhancements to the Delegation Manual will follow in 2026/27 to improve clarity and efficiency across the manual, as resourcing allows.

Recommendations:

1. That the report 'Amendments to Delegation Manual' by Kyla Carlier, Corporate Strategy Manager and dated 9 December 2025, be received.
2. That the Audit and Risk Committee recommend to council the inclusion of the proposed unbudgeted expenditure process, as per **Attachment 1**, in the NRC Delegation Manual.

Options

No.	Option	Advantages	Disadvantages
1	Recommend to council the inclusion of the proposed unbudgeted expenditure process in the Delegation Manual.	The process and approval levels for spending unbudgeted expenditure will be clear, ensuring compliance with council's Revenue and Financing Policy.	None apparent. Minor administrative process to update the manual.
2	Do not recommend to council the inclusion of the proposed unbudgeted expenditure process in the Delegation Manual.	No change required to manual.	The process and approval levels for spending unbudgeted expenditure will remain unclear, potentially leading to confusion and the allocation of funds in a manner that is inconsistent with council's Revenue and Financing Policy.

The staff's recommended option is to endorse and recommend the inclusion of the proposed unbudgeted expenditure process in the Delegation Manual.

Considerations

1. Alignment to council strategic direction - community outcomes

The matters covered in this report relate to the following community outcomes:

- 2.
- | | |
|--|--|
| <input type="checkbox"/> Protected and flourishing native life | <input type="checkbox"/> Healthy waters, land and air |
| <input type="checkbox"/> Safe and resilient transport networks | <input type="checkbox"/> A sustainable, innovative and equitable economy |
| <input type="checkbox"/> Meaningful partnerships with tāngata whenua | <input type="checkbox"/> Carbon neutral, resilient communities in a changing climate |
| <input checked="" type="checkbox"/> Efficient, progressive and transparent council systems | |

Climate Impact

Updating the Delegation Manual with an improved process for the allocation of unbudgeted expenditure will enable smoother transition of funds to priority work programmes, and is not anticipated to have any impact on climate.

3. Environmental Impact

Updating the Delegation Manual with an improved process for the allocation of unbudgeted expenditure will enable smoother transition of funds to priority work programmes, and is not anticipated to have any environmental impact.

4. Community views

The Delegation Manual is an internal document, and community views are not considered a necessary part of considering its update.

5. Māori impact statement

The proposed updates to the Delegation Manual are largely administrative and are not considered to have any impact on Māori, over and above the impact on the wider community.

6. Financial implications

The proposed updates to the Delegations Manual will ensure a clearer and more transparent allocation of unbudgeted expenditure across council activities, and will ensure that rated funds are applied in accordance with the rating purpose statements set out in council's Long Term Plan and council's Revenue and Financing policy.

7. Implementation issues

No implementation issues are anticipated.

8. Significance and engagement

The decision to recommend an update to the Delegations Manual to reflect an improved process for the allocation of unbudgeted expenditure does not trigger any further considerations under council's Significance and Engagement Policy.

9. Policy, risk management and legislative compliance

Making the proposed updates to the Delegations Manual will have positive impacts in terms of policy, risk management and legislative compliance, with a more relevant and up-to-date

Delegations Manual in place, and lower risk of non-compliance with council's Revenue and Financing policy.

Background/Tuhinga

Council's Delegations Manual records all current delegations made by council or the Chief Executive. The manual is a living document that is reviewed periodically, when legislative changes require amendments, or when updates are needed to reflect staffing and organisational structure.

The Chief Executive may authorise changes and updates to any Chief Executive delegations or matters that have been sub-delegated, except those prohibited by statute. This includes regularly reviewing and updating staff purchasing and credit card limits and administrative matters such as job title changes, staff changes, typographical corrections, and legislative amendments that do not affect the nature or scope of the power already delegated.

As part of the Project Delegation workstream of the Strategic Delivery Refresh programme, a review of the manual has been carried out and improvements identified. This includes structuring the manual for clarity, resolving bottlenecks in BAU council work created by the level of delegation, and ensuring a clear process is documented for the update of the manual.

The proposed improvements are intended to be delivered in two tranches, with an improved process for the application of unbudgeted expenditure being the first improvement of this tranche.

The current Delegation Manual does not provide clear guidance on managing unbudgeted expenditure, creating uncertainty and risk in decision-making.

The proposed change introduces a new section on budget re-alignment for inclusion in the Delegation Manual (see Attachment 1). This section establishes a more clearly defined process for these transactions with clear approval and reporting lines, and reviewed thresholds. It also provides further guidance and context on where decisions may be inconsistent with annual or long-term plans and therefore require greater consideration.

The section separates out circumstances where budget re-alignment is very clear cut and provides an explanation of the process as a whole and how it relates to the Revenue and Financing Policy.

If the committee recommends to council to include this process, this will be incorporated into the Delegation Manual pending council's approval. Other improvements identified under the Strategic Delivery Refresh programme will follow in 2026/27, focusing on broader delegation clarity and efficiency.

The proposed new process, and the current process to be replaced, are set out in the attached document.

Attachments/Ngā tapirihanga

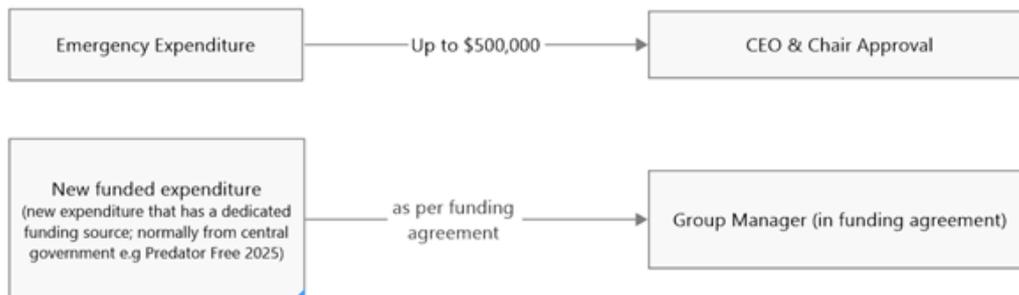
Attachment 1: Proposed new process for the allocation of unbudgeted expenditure [!\[\]\(5efba45250714609af35ff4f72027e22_img.jpg\) !\[\]\(cc8a4e005ce42cbceb718b25eafc7087_img.jpg\)](#)

Proposed new section on unbudgeted expenditure delegations

Budget re-alignment process

Budget re-alignments are unplanned (and therefore unapproved) movements in budget between sub-activities. Sub-activities are set out in the Revenue and Financing Policy (RFP) in the Long Term Plan.

There are two circumstances where this is clear-cut:



Re-prioritisation of current budgets

Budget adjustments must align with the rate allocation commitments set out in annual or long-term plans, particularly when reallocating rates money. Investment income within activity budgets can be moved more freely.

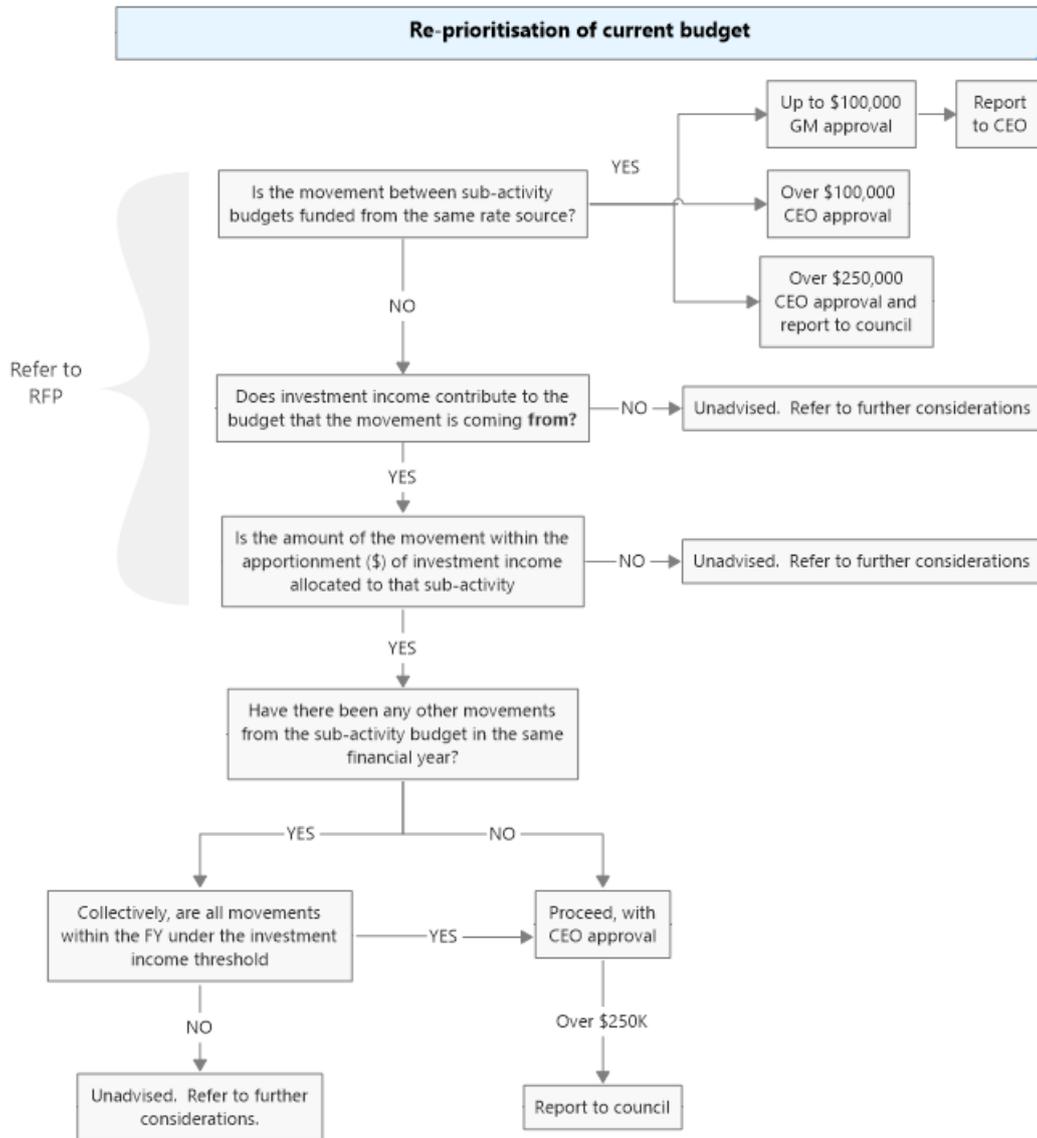
Council's RFP provides clear guidance on sub-activity funding to ensure informed budget decisions.

Revenue and Financing Policy (RFP)

The RFP sits in councils long-term plan, and is underpinned by an excel sheet that, for each sub-activity, breaks down the percentage of funding from each funding source. This includes:

- rates (individually assessed)
- user fees
- investment income
- grants or other income

The sheet is held by finance. It must be used to ensure that we're following the right decision-making process for budget movements.



Further considerations

Further considerations apply if it is proposed to move funds where:

- the same rate does not fund both sub-activities; or
- the distributing budget is not funded by investment income; or
- the amount proposed for movement exceeds (individually or collectively with other transactions) the amount of investment income available in the distributing budget.

In this case, the movement is likely to involve the application of rate funds in a way that is inconsistent with the most recent annual or long-term plan. Where council is making a decision

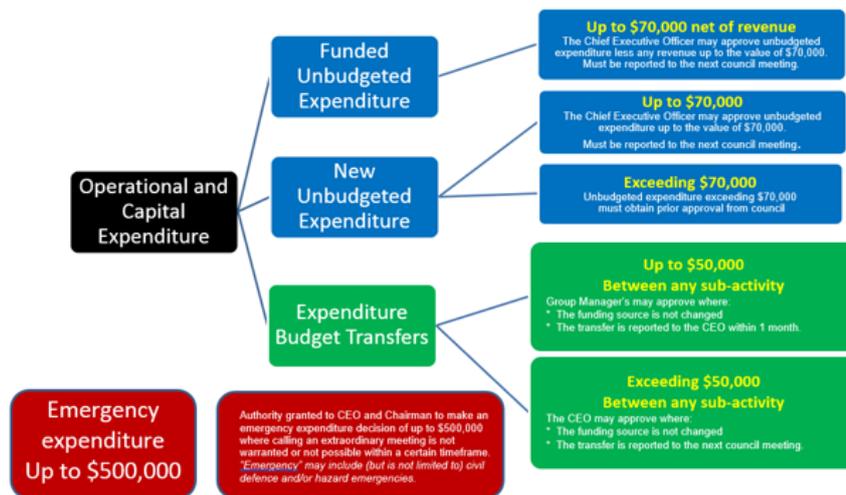
that is inconsistent with a pre-approved plan, it is required by the LGA to identify and consider this inconsistency (Section 80).

While Section 80 applies to decisions that are 'significantly' inconsistent, there is no clear test of what this means in monetary terms.

Due to this complexity, it is recommended that these budget movements do not take place unless no alternative options are available. An assessment of the level of significance and appropriate process needs to be carried out before proceeding.

Current section on unbudgeted expenditure delegations (proposed for replacement)

Schedule 3 Treatment of unbudgeted expenditure, budget transfers and emergency expenditure



Definition of "funding source" – general or targeted rates, user fees, charges, subsidies and general funds.

Obj Ref: A951897

Unbudgeted expenditure scenarios:

Scenario one – Unbudgeted expenditure of \$100,000 with subsidy of \$50,000. Net cost is \$50,000 so CEO can approve and it needs to be reported to the next council meeting.

Scenario two – Unbudgeted expenditure of \$100,000 with no offsetting revenue. Must go to council to be approved.

Scenario three – Unbudgeted expenditure of \$50,000 with no offsetting revenue. CEO can approve and it needs to be reported to the next council meeting.

Expenditure budget transfer scenarios:

Scenario one – Manager one wants to transfer \$30,000 of budget to Manager two's area. They are both funded by the biosecurity rate. The group manager can approve it and report it to the CEO within one month.

Scenario two - Manager one wants to transfer \$60,000 of budget to Manager two's area. They are both funded by the biosecurity rate. The CEO can approve it and report it to the next council meeting.

Scenario three – Manager one wants to transfer \$30,000 of budget to Manager two's area. They are funded by different rates. This cannot be transferred.

TITLE: Internal Audit Maturity Update

From: Kyla Carlier, Corporate Strategy Manager

Authorised by: Carol Cottam – Deputy Group Manager Corporate Services, on 10 December 2025

Whakarāpopototanga / Executive summary

In 2022 Deloitte carried out an internal audit (IA) maturity review of council, that placed council's maturity at an overall level of 2 out of 5 and made several recommendations for improvement.

In response to the assessment, Council's Corporate Strategy Team developed a plan to increase the maturity rating in council, which was implemented over time.

A re-assessment was carried out in July 2025 which found that the steps taken to improve council's internal audit maturity have had significant impact. Councils' new maturity rating is now placed at 3.3 out of 5, with the report emphasising that the 'goal posts' of this international benchmark for maturity has moved significantly over the past three years. A rating of 3.3 is considered appropriate for council and reflects significant advances in internal audit practices.

This report presents the re-assessment report to the Audit and Risk Committee for review.

Ngā mahi tūtohutia / Recommendation

That the report 'Internal Audit Maturity Update' by Kyla Carlier, Corporate Strategy Manager and dated 5 December 2025, be received.

Background/Tuhinga

In 2022 Deloitte carried out an internal audit (IA) maturity review of council.

The maturity of council's IA function was assessed at an overall level of 2 out of 5 (5 being the highest maturity level). That report provided several recommendations for NRC to improve its IA maturity to a level of between 3-4 which is considered an appropriate level for NRC given the size of the organisation and the activities it carries out. The recommendations were made across four areas:

- Increased senior leadership engagement in IA and assurance activities
- Review and update the IA plan based on NRC's key risks
- Adopt a risk-based approach to IA planning and activities
- Formalise the IA function and its role within the organisation

In response to the report, and to ensure that recommendations were progressively implemented over time, the Corporate Strategy Team developed a plan to increase the maturity rating of council. This action plan identified 18 key tasks across the four areas identified. Updates on progress were provided to the Audit and Risk Committee outlining progress on these tasks.

With significant progress made on the recommendations via the action plan over the past three years, it was considered prudent that a re-assessment of council's maturity be carried out to ensure that the actions implemented demonstrated progress toward achieving the desired outcomes, and to provide an updated positioning of council's maturity.

The re-assessment found that the steps taken to improve council’s internal audit maturity have had significant impact, and noted advances in strengthening assurance purpose, position and processes, with a notable culture shift and increased engagement. It also noted formalised methodology, roles and responsibilities, reporting and frameworks having a positive impact.

The re-assessment, using Deloitte’s 5P assessment model, placed council’s internal audit function at a maturity level of 3.3 out of 5, where 5 is considered leading practice appropriate for very large and complex organisations (Coca-Cola was provided as an example to staff). The 3.3 rating is considered appropriate for an organisation of council size and function, particularly given the small size of councils internal audit team.



The report considered that council has achieved its objective to improve the maturity of the internal audit function.

The re-assessment report is attached for the committee’s consideration. The Corporate Strategy Team will continue to drive improvements in council’s internal audit function.

Attachments/Ngā tapirihanga

Attachment 1: Internal Audit Maturity Re-assessment (Deloitte) [↓](#)



Internal Audit Maturity Review
– final report
Northland Regional Council
July 2025

Executive Summary

Background and context

Northland Regional Council (NRC, you, the Council) manages the air, land, freshwater and coastal reserves of the Northland region. It also has a significant role in co-ordinating civil defence, transport and economic development across the region. As a smaller council, NRC is facing many of the same challenges as larger councils across New Zealand, but with relatively fewer resources. These challenges include political and regulatory changes, inflation, and the need for rate increases at a time when many are struggling with cost-of-living pressures. A well-functioning Internal Audit (IA) function can play a critical role in helping NRC navigate these risks, ensuring it is appropriately prepared for and managing them while still accomplishing its objectives and delivering value to the Northland community.

NRC requested Deloitte to perform a review of the maturity of its current IA function and capabilities. The objective of this review was to gain an understanding of how IA function maturity has improved since NRC implemented the recommendations set out in Deloitte's 2022 Internal Audit Maturity Review.

The IA function is only one aspect of the overall risk management framework employed by NRC (3rd line of defence). The scope of this review does not incorporate an assessment of the wider risk management framework and supporting processes, and is limited to the IA function only.

Assessment of NRC's IA maturity

NRC has taken some positive steps to improve its IA maturity since Deloitte's 2022 Internal Audit Maturity Review. The Corporate Strategy Manager and Risk and Assurance Lead commented on the notable culture shift and increased engagement with IA across the business. This has included significant advances to strengthen assurance purpose, position and processes within the organisation and formalising methodology, roles and responsibilities, reporting and frameworks. Some of these improvements include:

- Uplifting IA skills and expertise across the organisation, leveraging external providers for training;
- Defining the clear roles and responsibilities of the internal audit function, as documented in the newly prepared Internal Audit Framework; and
- Implementing quality controls and fit for purpose review and reporting templates to enhance consistency across findings and recommendations.



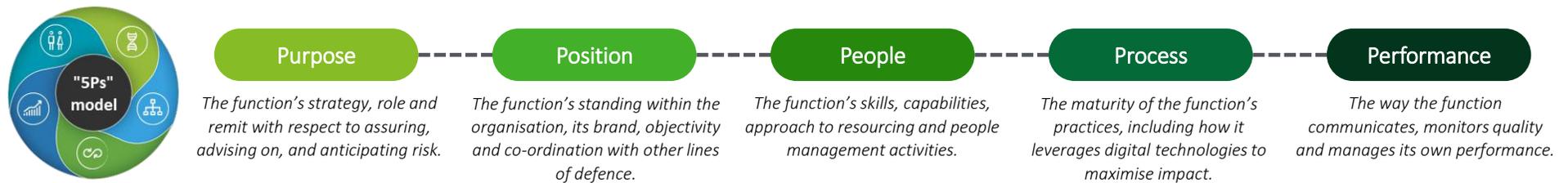
Using Deloitte's 5P assessment model, **we consider that the maturity of NRC's IA function to be at an overall level 3.3 of 5**, where 5 is considered leading practice. It is appropriate for a relatively small IA function to operate between a target maturity of 3 and 4 for aspects of its function and activities, recognising that a higher maturity requires higher levels of financial investment in continuous improvement. A level 5 maturity function would typically be suited to a much larger and complex organisation than NRC. NRC has achieved its objective to improve and uplift the maturity of the IA function within the target state of between 3 and 4. Refer to page 4 for detailed insights and recommendations, and page 5 for further details on NRC's current IA maturity levels.

Objective, Scope and Approach

You requested Deloitte to perform an Internal Audit maturity follow up review. The objective was for Deloitte to review NRC's current IA function to:

- Provide an independent perspective and feedback on the maturity of the current Internal Audit function against good practice and our experience with similar organisations.
- Understand how the activities performed to implement Deloitte's 2022 Internal Audit Maturity Review recommendations have improved maturity.
- Identify any improvement opportunities to feedback to your Audit and Risk Committee.

Our scope of work was to conduct interviews and review documentation evidencing the uplift activities performed by NRC following the 2022 Internal Audit Maturity Review, and identify the current state of NRC's internal audit function based on relevant aspects of Deloitte's 5Ps model. We also considered our experience of good practice in other organisations.



The methodology for this review was based on Deloitte's 5P model that is part of Deloitte's External Quality Assessment Tool (EQA). The 5P model provides a strategic framework to consider all aspects of the Internal Audit Function and provide an overall level of maturity across five dimensions: Purpose, Position, Process, People and Performance. This is designed to consider all aspects of the International Professional Practice Framework (IPPF) including the CIAA's Standards and Code of Ethics.

In delivering our work we performed the following:

- Met with key NRC stakeholders (the Corporate Strategy Manager and Risk and Assurance Lead).
- Reviewed relevant documentation including the current Internal Audit Framework, Internal Audit Plan, Audit and Risk Committee papers and other internal audit related artefacts.
- Reviewed your level of maturity against the 5P model, and your ways of working against our experience of good practice.
- Prepared a short report (this document) summarising the results of our review and recommendations on priority areas for improvement.
- Sought management feedback on our draft deliverable and issued a final report to management and the Audit and Risk Committee.

Maturity Assessment Comparison

We have set out below an overview of our assessment of NRC’s IA maturity relative to our assessment framework and industry practices. **We consider that the maturity of NRC’s IA function to be at an overall level 3.3 of 5.** We have considered our expectations of a small local council when determining the overall maturity. Its practices are fit for purpose considering the size of the Council and its financial constraints. The table below shows the function’s current maturity and target maturity for each dimension, with summary observations. Further detail can be found the insights and recommendations section of this report.

		Target Maturity				
		1 – Basic	2 – Developing	3 – Defined	4 – Mature	5 - Innovating
	Purpose	No Audit Charter. Internal Audit purpose, role and response not adequately defined.	Audit Charter agreed by Council but is outdated.	IA objectivity, independence and role in governance framework defined and evidenced.	IA has defined strategy and vision. Stakeholders recognise value contributed by Internal Audit.	IA provides high quality assurance/value to the Council and Audit and Risk Subcommittee (AARSC). IA is forward-looking and has impact.
	Position	IA team influenced by management. Limited independence.	IA operates without major influence of management.	IA operates as a fully independent function. IA is aligned with other control functions. Management perceives IA as assurance function.	IA seen as equal partner to Council and AARSC. IA operates as a fully integrated and independent third line of defence.	The Council and management fully understand the assurance and business value of IA. IA provides insights on efficiencies by coordination with other assurance functions.
	People	Few individuals with appropriate IA skills and experience.	Differing IA skill base. Some basic knowledge sharing processes.	IA can demonstrate consistent depth of experience and skills aligned to key risks.	Consistent depth of experience and skills to address key risks and emerging risks. Structured approach to performance management & training.	IA is viewed as a feeder of talent and fully integrated rotational programs. IA considered to be effective training ground for future leaders.
	Process	No documented IA methodology and technology. Poor quality reporting.	IA processes follow individual audit manager’s approach and lack consistency.	Formal framework, methodology and technology. Some Quality Assurance (QA) processes.	IA opinions and outputs are of consistent quality and relevant to the business. Technology aids audit efficiency and coverage.	Fully embedded audit methodology, technology and QA –high quality work focused on business objectives.
	Performance	Ineffective IA delivery. No effectiveness performance measures.	Reporting to key stakeholders but no overarching reporting framework and approaches in place.	IA has defined and implemented consistent reliable reporting and measurements.	Effective stakeholder reporting. Reporting includes appropriate analytics and insight.	Unanimous positive feedback effectiveness of IA and its communication with stakeholders.

Key: ● Last assessed maturity (2022) ● Current overall position

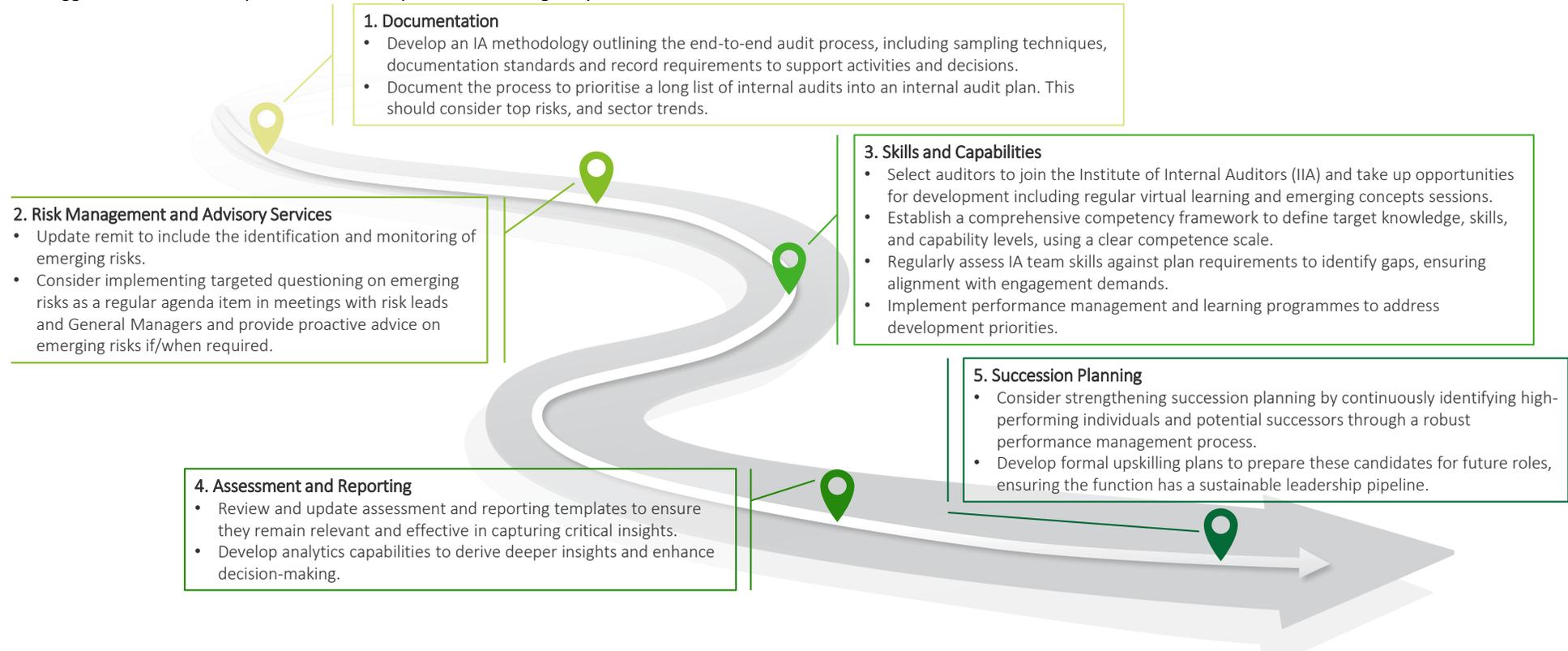
Insights and Recommendations

Maturity Assessment	Recommendations from Deloitte's 2022 Internal Audit Maturity Review	Observations	Considerations
 Purpose	a) Review the current IA plan, ensuring that it considers the council's most critical risks including for example Cyber and H&S; b) Prioritise IA reviews considering both the councils risk ratings and appetite for key risks; c) Examine and define the mandate of the IA function. This should include consideration of the services it should provide and what its priorities should be; d) Develop a clear vision and strategy for the IA function that aligns with its mandate and is clearly linked to NRC's organisational goals; and e) Develop an implementation plan to achieve the vision and strategy and measure and monitor progress and effectiveness.	IA has defined a clear strategy and vision that has been documented within the Internal Audit Framework. We understand this has been well received across the business with positive feedback and engagement.	<ul style="list-style-type: none"> Document a methodology to use when identifying and prioritising potential review topics for the internal audit plan. This should consider top risks, and sector trends. Consider updating the remit to include identification and monitoring of emerging risks to support proactive risk management.
 Position	a) Define the roles of ELT and the Audit and Risk Subcommittee with respect to governance, oversight and accountability of the IA function while maintaining an appropriate degree of independence; b) Actively engage the ELT in discussions around the business/control areas, risks and processes where they see the most value in applying an independent and objective lens; and c) Consider engaging external expertise to facilitate the development of a clear and agreed understanding of the IA function's position in the organisation.	Roles and responsibilities have been clearly defined in the Internal Audit Framework. IA operates as an independent assurance function and is aligned across the business. NRC IA engages with external assurance providers as required for technical audit activities.	N/A - Current position and structure is fit for purpose given the size and nature of NRC.
 People	No opportunities identified or recommendations made.	The audit team's skills are still developing. While training has been conducted to enhance these skills, more practical experience is needed to consistently display expertise in relation to key risks. Currently, there is no structured learning plan or competency framework to aid skill development or pinpoint talent gaps.	<ul style="list-style-type: none"> Identify key auditors to join the Institute of Internal Auditors (IIA) and take up opportunities for further professional development. Identify current and future skills and capability requirements. Develop a plan to support auditors obtaining the skills and experience needed to meet future needs.
 Process	a) Re-orientate NRC's IA function and focus to be less compliance orientated and more focused on improving business performance, capability and value; b) Develop an IA plan that targets and prioritises reviews of the areas with the highest risk as identified in the risk assessment in finding 2 above; and c) Throughout the delivery of the IA plan, periodically revisit the scheduling and scope of reviews to ensure that it remains appropriate and risk levels remain accurate. If required, re-prioritise reviews where there have been changes in risks.	Formal framework and technology systems are in place to support the IA function and quality assurance. IA function has shifted focus from ISO9001 compliance to business improvement focused. This has allowed IA to better address key business risks and improve performance and effectiveness of the Council.	<ul style="list-style-type: none"> Develop an IA methodology outlining the end-to-end audit process, including sampling techniques, documentation standards and record requirements.
 Performance	No opportunities identified or recommendations made.	IA has implemented consistent and reliable reporting, leveraging templates where possible. There is positive engagement with reporting and fit for purpose insights derived from findings and trend identification.	<ul style="list-style-type: none"> Consider implementing targeted questioning on emerging risks as a regular agenda item in meetings with risk leads and General Managers and provide proactive advice on emerging risks if/when required.

Next Steps

As a smaller council with limited resources, NRC has achieved improvements in enhancing its internal audit maturity. However, as the expectations of best practice continue to shift upwards, maintaining a level 3.3 maturity beyond the next few years will require the Council to invest in ongoing improvement. We have identified areas for uplift and suggested long-term recommendations to support IA maturity remain aligned with expectations. These initiatives will enable the IA function to effectively support NRCs mission and deliver valuable outcomes to the Northland region. NRC should evaluate and implement these recommendations after consideration of its own strategic planning processes and priorities for the IA function.

Suggested continuous improvement roadmap for the following 1-5 years:



Statement of Responsibility

The procedures that we performed did not constitute an assurance engagement in accordance with New Zealand Standards for Assurance engagements, nor did it represent any form of audit under New Zealand

Standards on Auditing, and consequently, no assurance conclusion or audit opinion is provided. The work was performed subject to the following limitations:

- Our assessments are based on observations from our review and sample testing undertaken in the time allocated. Assessments made by our team are matched against our expectations and best practice guidelines. This includes comparison with other similar processes we have assessed. This report offers recommendations for improvements and has taken into account the views of management, with whom these matters have been discussed.
- Because of the inherent limitations of any internal control structure, it is possible that errors or irregularities may occur and not be detected. The procedures were not designed to detect all weaknesses in control procedures as they were not performed continuously throughout the period and the tests performed are on a sample basis.
- Any projection of the evaluation of the control procedures to future periods is subject to the risk that the systems may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.
- The matters raised in the deliverable are only those which came to our attention during the course of performing our procedures and are not necessarily a comprehensive statement of all the weaknesses that exist or improvements that might be made. We cannot, in practice, examine every activity and procedure, nor can we be a substitute for management's responsibility to maintain adequate controls over all levels of operations and their responsibility to prevent and detect irregularities, including fraud. Accordingly, management should not rely on our deliverable to identify all weaknesses that may exist in the systems and procedures under examination, or potential instances of non-compliance that may exist.

We have prepared this report solely for the use of Northland Regional Council. The report contains constructive suggestions to improve some practices which we identified in the course of our review procedures. These procedures are designed to identify control weaknesses and improvement opportunities but cannot be relied upon to identify all weaknesses. We would be pleased to discuss any items mentioned in this report and to review the corrective action implemented by management.



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TITLE: Financial Report to January 2026
From: Taka Skipwith, Financial Accountant
Authorised by: Carol Cottam, Deputy GM – Corporate Services, on 11 February 2026

Whakarāpopototanga / Executive summary

This report details the YTD financial results for January 2026. The council has achieved a YTD surplus of \$2.70m after transfers to and from reserves, which represents a favourable variance of \$1.20m compared to the original budgeted of \$1.50m. All comparisons in this report are based on the original budget.

Ngā mahi tūtohutia / Recommendation(s)

1. That the report 'Financial Report to January 2026' by Taka Skipwith, Financial Accountant and dated 11 February 2026, be received.

Background/Tuhinga

The operating surplus, before transfers to and from reserves, for the YTD period ending January 2026 is \$5.08m, which exceeds the original budget of \$1.22m, by \$3.86m (refer to Table 1). The operating surplus *after* transfers to and from reserves is \$2.70m, representing a favourable variance of \$1.20m compared to the original budgeted of \$1.50m.

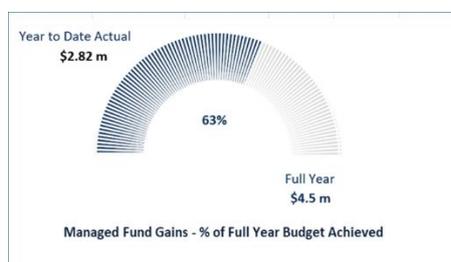
Table 1

Operating Statement						
<i>YTD ending January 2026</i>						
<i>Total Council</i>	<i>YTD Actual 2025-26</i>	<i>YTD Original Budget</i>	<i>VARIANCE</i>	<i>Variance</i>	<i>Full Year Original Budget 2025-26</i>	<i>Full Year Revised Budget 2025-26</i>
	<i>\$000's</i>	<i>\$000's</i>	<i>\$000's</i>	<i>%</i>	<i>\$000's</i>	<i>\$000's</i>
Operational Revenue						
Rates	\$33,315	\$33,109	\$206	0.6%	\$56,758	\$56,758
User Fees and Sundry	\$5,415	\$4,569	\$846	18.5%	\$5,925	\$6,015
Grants and Subsidies	\$7,331	\$6,819	\$512	7.5%	\$11,132	\$12,623
Investment Interest Income	\$1,809	\$1,541	\$268	17.4%	\$2,641	\$2,683
Investment Property Income	\$2,183	\$1,866	\$318	17.0%	\$3,469	\$3,496
Managed Funds Gains	\$2,816	\$2,249	\$567	25.2%	\$4,499	\$4,499
Other Gains & Joint Venture Distributions	\$5	\$0	\$5	-	\$3,337	\$3,337
Total Revenue	\$52,874	\$50,152	\$2,722	5.4%	\$87,760	\$89,409
Expenditure by Group						
Regulatory Services	\$3,496	\$3,475	(\$22)	-0.6%	\$5,607	\$5,639
Environmental Services	\$7,334	\$8,046	\$713	8.9%	\$15,040	\$14,984
Biosecurity	\$8,821	\$8,281	(\$541)	-6.5%	\$15,126	\$15,579
Strategic Partnership and Engagement	\$2,798	\$5,963	\$3,164	53.1%	\$10,819	\$5,724
Community Resilience	\$9,448	\$9,603	\$156	1.6%	\$17,051	\$17,461
Corporate Services	\$14,753	\$12,255	(\$2,497)	-20.4%	\$22,618	\$28,345
CEO Office	\$1,145	\$1,315	\$170	12.9%	\$2,144	\$2,161
Total Expenditure	\$47,795	\$48,938	\$1,142	2.3%	\$88,405	\$89,892
Net (Cost)/Surplus of Service before transfer from/(to) Special Reserves	\$5,079	\$1,215	\$3,864	318.1%	(\$645)	(\$483)
Total Transfers from/(to) Special Reserves	(\$2,377)	\$289	\$2,667	921.6%	\$752	\$590
Net (Cost)/Surplus of Service after transfer from/(to) Special Reserves	\$2,701	\$1,504	\$1,197	79.6%	\$107	\$107

The contributing factors for the YTD favourable variance are.

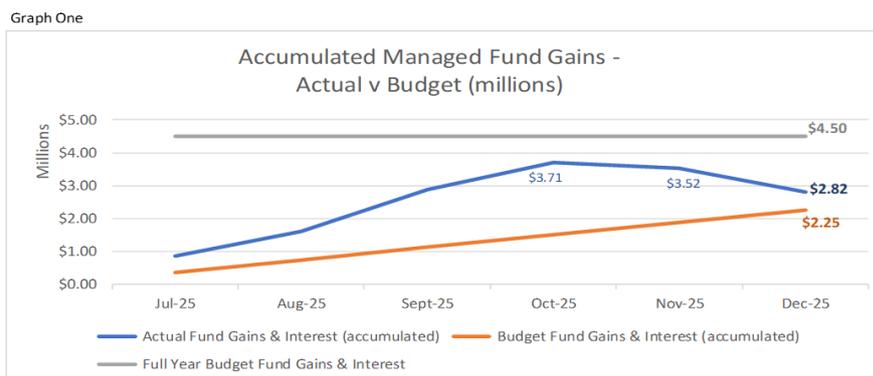
YTD Operating Revenue (table 4) favourable variance of \$2.82m is 5.4% of the budget and predominantly due to:

- Managed funds continue to outperform budget expectations, achieving 63% of the full year budget within the first six months of the year (July to December 2025).



- Fund performance YTD is \$2.82m against a YTD budget of \$2.25m, resulting in a YTD favourable variance of \$567k. (Refer to Table3)
- Gains of \$1.48m have been allocated to reinvestment in council reserves, with a further \$443k allocated to standard operations, CCO, community support and management fees.
- The overall Managed Investment Fund Portfolio incurred a loss of (\$710k) for the month of December predominantly due to the decline in value of council's private equity investment in Federation. Despite this loss, the accumulated (YTD) portfolio

gains for the financial year to 31 December 2025 are \$2.82m, maintaining a position above budget.



- Higher than planned subsidies and grants, of \$729k predominantly from MPI for Caulerpa, and is fully expended on Biosecurity activities.
- Commercial property investment income of \$318k is attributable to higher-than-expected rental income, and higher than planned contributions for strategic review of \$556k.
- Higher than expected grants and subsidies as detailed in table 4.

YTD Operational Expenditure (table 5) favourable variance of \$1.14m which is 2.3% of the budget, due to:

- Salary savings across all of council of \$998k (refer table 2)
- Higher than planned costs of \$115k associated with Ngā Manga Atawhai flood resilience, fully funded, and expended.
- Other expenditure variances as detailed in table 5.

Net Salary savings across all of council for the YTD is \$998k, or 4.7% of the YTD budget for salaries and associated costs (refer to table 2). The \$571k salary redirection approved by council is allocated over the remaining six months of the financial year.

Table 2

SALARY VARIANCE	000's
Gross salary variance	\$1,669
Add: Annual leave movement	(\$97)
Less: YTD January 2026 redirected salary savings	(\$514)
Less: Other employment costs higher than YTD Budget	(\$60)
NET SALARY VARIANCE	\$998

Reserve Movements (table 6) variance of \$2.67m arises from net transfers to reserves of \$2.38m compared to a budgeted net transfer from reserves of \$280k. The variance is due mainly to:

- Higher than budgeted fund gains of \$1.27m transferred to the Property Reinvestment Reserve, Regional Project Reserve, and the Economic Development Reserve. (refer to table 6)

- Lower than budgeted transfers from the Iris Next Gen reserve of \$529k and lower transfers from KMR reserves of \$554k.
- Additional reserves movements listed in table 6.

Capital Expenditure

Capital expenditure YTD is \$4.74m and is (\$1.52m) higher than the corresponding budget of \$3.22m at this stage of the year. This is due to

- Flood infrastructure and river projects progressing ahead of budget by (\$2.67m) funded in part by Crown Infrastructure Partnerships.
- Joint emergency co-ordination centre delayed and behind budget by \$1.04m.

Table 3

Managed Funds						
YTD ending January 2026						
Total Council	YTD Actual 2025-26	YTD original Budget	VARIANCE	Variance	Full Year Original Budget 2025-26	Full Year Revised Budget 2025-26
	\$000's	\$000's	\$000's	%	\$000's	\$000's
Represented by;						
Short Term Funds as at November 2025	\$94	\$221	(\$127)	-57.6%	\$442	\$442
Long Term Funds	\$2,722	\$2,028	\$694	34.2%	\$4,057	\$4,057
TOTAL FUND GAINS /(LOSSES) (includes interest from TD's)	\$2,816	\$2,249	\$567	25.2%	\$4,499	\$4,499
Gains transferred From (To) Special Reserves representing reinvestment	(\$1,475)	(\$735)	(\$740)	100.7%	(\$1,471)	(\$1,471)
Gains allocated for budgeted operations, Northland Inc and management fees.	(\$443)	(\$501)	\$58	-11.6%	(\$981)	(\$981)
GAINS available for general funding	\$898	\$1,013	(\$115)	-11.4%	\$2,047	\$2,047

Table 4

Total Council Operational Revenue			
YTD ending January 2026			
Revenue Type	Full Year Original Budget 2025-26		Commentary
	FAV / (UNFAV)		
	\$ 000's	%	
Rates	\$206	0.6%	<ul style="list-style-type: none"> Higher than budgeted rates due to an increase in SUIP's between setting the budget and this years rates strike
User Fees and Sundry	\$846	18.5%	<ul style="list-style-type: none"> Lower than budgeted consent monitoring of (\$234k), Lower than budgeted Bus fare income of (\$101k) Higher than budgeted contribution of \$556k for the strategic review and KMR recovery costs of \$375k (transferred to reserve). Higher than budgeted tenancy recovery of \$72k.
Grants and Subsidies	\$512	7.5%	<ul style="list-style-type: none"> Higher than budgeted NZTA Subsidies of \$231k, the revised budget variance is \$154K lower than budgeted. MPI Subsidies Higher than budgeted subsidy of \$729k for the Caulerpa programme (fully expended) Higher than budgeted funding for Kauri protection programme of \$200k (fully expended), offset by Lower than budgeted funding for Wild Rice national programme of (\$101k) MFE Subsidies Lower than budgeted subsidies for Land Managements roles of (\$77k) due to timing of costs, offset by higher than budgeted subsidies for Marine incursion of \$64k and Upper Kawakawa catchment of \$32k Other Subsidies & Grants Higher than budgeted subsidy for Flood Resilience Ngā Manga Atawhai of \$115k, (fully expended) Higher than budgeted Oil subsidy of \$50k Higher than budgeted subsidies for Regional Recovery programme of \$93k, Offset by: Lower than budgeted subsidies for Predator Free programmes of (\$713k) due to cost matching. TLA Contributions Higher than budgeted contributions for CDEM operations of \$17k, and zero carbon transmission contributions of \$24k Lower than budgeted contributions for regional transport programmes of (\$148k) due to lower costs resulting in lower claims.
Investment Interest Income	\$268	17.4%	<ul style="list-style-type: none"> Higher than budgeted interest earned on cash, Term Deposits and ASB banking facilities of \$198k Higher than budgeted interest earned from loans associated with internal borrowings, joint ventures and regional water storage project of \$68k.
Investment Property Income	\$318	17.0%	<ul style="list-style-type: none"> Higher than budgeted rental income from council commercial investment properties.
Managed Funds	\$567	25.2%	<ul style="list-style-type: none"> Actual YTD to December 2025 council managed funds performed above budget. Gains for January 2026 have not been accrued in this reporting period.
Total Revenue	\$2,717	5.4%	

Table 5

Total Council Operational Expenditure							
YTD ending January 2026							
Group	Variance to Original Budget		Commentary	Offset BY		Not offset	
	FAV/(UNFAV)			Subsidies	Reserves		FAV /
	000's	%		000's	000's		(UNFAV)
						000's	
Regulatory Services	(\$22)	-0.6%	• Lower than budgeted net salaries due to vacancies within the group.			\$177	
			• Higher than budgeted professional services; consultancy (\$60k), and legal costs of (\$158k) for compliance monitoring and consent applications,			(\$218)	
			• Higher than budgeted contractor costs.			(\$14)	
			• Lower than budgeted field lab testing costs.			\$33	
			• Other small accumulated variances within the group.			\$1	
Environmental Services	\$713	8.9%	• Lower than budgeted net salaries due to vacancies in group.			\$509	
			• Lower than budgeted operational costs for Biodiversity programme.	\$28		\$72	
			• Higher than budgeted consultancy expenditure of (\$50k) offset by lower than budgeted legal expenditure of \$30k			(\$20)	
			• Lower than budgeted operational expenditure for Hill Country Erosion programme of works of \$115k,			\$115	
• Other small accumulated variances within the group.			\$8				
Biosecurity	(\$541)	-6.5%	• Lower than budgeted net salaries due to vacancies within the group.			\$79	
			• Higher than budgeted contractors costs for Caulerpa works funded by MPI.	(\$853)		\$0	
			• Lower than budgeted expenditure on contractors of \$191k, for incursion programmes offset by higher than budgeted pest control costs of (\$112k).	\$36	\$43	\$0	
			• Higher than budgeted expenditure on contractors for biosecurity weed programmes.	(\$52)		\$0	
			• Higher than budgeted expenditure on fieldwork costs of (\$213k), offset by lower than budgeted contractors of \$181k for partnership programmes.	(\$20)		(\$14)	
			• Lower than budgeted expenditure on contractors and field equipment for Predator Free Whangārei, and Pehairangi, supported by subsidies.	\$250		\$0	
			• Other small accumulated variances within the group.			(\$10)	
*Strategic Partnership and Engagement	\$3,164	53.1%	• Lower than budgeted net salaries due to vacancies within the group, in part due to organisational restructure.			\$373	
			• Lower than budgeted non member representation costs of \$62k.			\$63	
			• Lower than budgeted community representation expenditure \$1.14m and economic development activities of \$1.57m, due to the organisational restructure. Actual costs are now reported within Corporate Services, resulting in an underspend in activities for this group. Total variance of \$2.71m	\$1,149	\$1,460	\$104	
			• Other small accumulated variances within the group.			\$15	
Community Resilience	\$156	2%	• Lower than budgeted net salaries due to vacancies within the group.			\$81	
			• Higher than budgeted expenditure for Flood Resilience for Ngā Manga Atawhai (\$115) which is fully funded.	(\$115)		\$0	
			• Lower than budgeted grants for emergency services, due to the budget reassigned to *Corporate Services. The revised budget variance is \$Nil.		\$935	\$0	
			• Higher than budgeted expenditure on consultants (\$154k) and river work (\$121k) for multiple river programmes.	(\$116)	(\$159)	\$0	
			• Lower than budgeted operational expenditure for natural hazard works.			\$57	
			• Higher than budgeted expenditure (\$525k) for Passenger and regional transport programmes due to timing. The revised budget variance is (\$137k)	(\$173)	(\$331)	(\$21)	
• Other small accumulated variances within the group.			(\$3)				
*Corporate Services	(\$2,497)	-20.4%	• Higher than budgeted net salaries within the group, due to the organisational restructure.			(\$206)	
			• Higher than budgeted expenditure on commercial property investments partially offset \$306k by commercial rents and cost recoveries			(\$343)	
			• Higher than budgeted emergency services grants distributed (\$796k). The budget for this expenditure is allocated within *Community Resilience. The revised budget variance is \$144k lower than budget.		(\$475)	(\$321)	
			• Lower than budgeted costs for staff recruitment, training and consultancy for people and culture operational costs.			\$201	
			• Lower than budgeted expenditure on Informations systems and management.		\$307	\$0	
			• Lower than budgeted grants awarded, for regional sporting facilities		\$613	\$0	
			• Lower than budgeted interest costs for council borrowing.			\$184	
			• Higher than budgeted community representation expenditure (\$1.03k) and economic development activities (\$1.42m), due to the organisational restructure. Budgets are within Strategic Partnership and Engagement, and the revised budget variances are \$119k and \$153 respectively.	(\$1,149)	(\$399)	(\$909)	
			• Other small accumulated variances within the group.			(\$1)	
CEO Office	\$170	12.9%	• Lower than budgeted net salaries.			(\$16)	
			• Lower than budgeted consultancy costs for the CEO Group and labour allocation to respective cross council groups.			\$187	
			• Other small accumulated variances.			(\$1)	
Total	\$1,142	48.93%		(\$1,015)	\$1,994	\$163	

Impact of the restructure of economic development, community representation programmes and emergency services grants are.

***Corporate Services:** Of the (\$2.50m) unfavourable variance, (\$3.25m) or (130%) is attributable to restructuring-related expenditure across group. Excluding the impact of the restructure the revised group variance would be \$756k favourable.

***Strategic Partnership & Engagement:** Of the \$3.19m favourable variance, \$2.71m (representing 85%) is attributable to restructuring-related expenditure across groups. Excluding the impact of the restructure the revised group variance would be \$481k favourable.

Table 6

Reserve Movement Variance		
<i>YTD ending January 2026</i>		
<i>Reserve</i>	<i>Commentary</i>	<i>VARIANCE YTD Original 000's</i>
Transfers from/(to) Flood Infrastructure Reserve	Lower than budgeted net transfers to Flood Infrastructure and Rivers Reserve, due to progress on the multiple flood mitigation work programmes, and programmes.	(\$242)
Transfers from/(to) Investment and Growth Reserve	Higher than budgeted net transfers to the Investment and Growth Reserve, due to support to council controlled organisations not yet required.	\$181
Transfers from/(to) Property Reinvestment Fund Reserve	Higher than budgeted net gains transferred to reserve	\$231
Transfers from/(to) Regional Project Reserve	Higher than budgeted net gains transferred to reserve	\$340
Transfers from/(to) Economic Development Reserve	Higher than budgeted net gains transferred to reserve	\$706
Transfers from/(to) Equalisation Reserve	Lower than budgeted transfer from the reserve due to lower election related costs	(\$34)
Transfers from/(to) Approved Carry Forwards General Funds	Higher than budgeted transfers from approved carry forward reserves allocated to Wild Deer, Climate Resilience, Iwi Liaison and Transport Programmes.	(\$531)
Transfers from/(to) Enterprise System Reserve	Lower than budgeted transfers from the Enterprise Reserve due to lower than planned Software costs.	\$165
Transfers from/(to) Kaipara Moana Remediation Reserve	Lower than budgeted transfers from the Kaipara Moana Remediation Reserve due to lower cost for the KMR programme	\$554
Transfers from/(to) CDEM Reserve	Higher than budgeted transfer to the CDEM Facilities Reserve due to lower than budgeted interest costs associated with borrowings	\$151
Transfers from/(to) IRIS Next Gen Reserve	Lower than budgeted transfer from the Iris Next gen reserve due to lower project costs.	\$529
	Other accumulated variances for council.	\$10
Reserve Movement Variance	Total	\$2,667

Attachments/Ngā tapirihanga

Nil

TITLE: Regulatory Services Quarterly Reports

From: Colin Dall, Pou Whakaritenga - Group Manager Regulatory Services

Authorised by Group Manager: Colin Dall, Pou Whakaritenga - Group Manager Regulatory Services, on 10 February 2026

Whakarāpopototanga / Executive summary

This report covers the council’s consent processing and compliance monitoring functions/activities for the first and second quarters of the 2025/2026 financial year (1 July to 31 December 2025). A separate report on formal enforcement activities is included in the Confidential section of this committee agenda.

The following is a high-level summary of our consent application processing and compliance monitoring functions/activities during the reporting period:

Consents

Table 1: 1 July to 30 September 2025

Metric	April 2025	May 2025	June 2025	Period Total	2024/2025 Total
Applications received ¹	33	30	35	98	98
Decisions issued ²	40	29	23	92	92
Outside timeframes	0	0	0	0	0
Hearings	0	0	0	0	0
Objections/Appeals	0	0	0	0	0

- 1 An application may include multiple activities which individually require a resource consent.
- 2 The number of decisions issued include applications for both single and bundled activities which required a resource consent.

Table 2: 1 October to 31 December 2025

Metric	October 2025	November 2025	December 2025	Period Total	2024/2025 Total
Applications received ¹	46	53	29	128	226
Decisions issued ²	45	41	38	124	216
Outside timeframes	0	0	0	0	0
Hearings	0	0	0	0	0
Objections/Appeals	0	0	0	0	0

Of the applications in progress at the end of December 2025, 27 were received more than 12 months ago (three less than the previous reporting period).

Compliance Monitoring Events

Table 3: 1 July to 30 September 2025

Classification	Total	Full Compliance	Low Risk Non-compliance	Moderate Non-compliance	Significant Non-compliance
Air Discharge	53	52	1	0	0
Bore Consent	10	6	4	0	0
Coastal Discharge	61	45	5	11	0
Coastal Permit	46	45	1	0	0
Land Discharge	248	186	30	31	1
Land Use Consent	200	179	3	16	2

Classification	Total	Full Compliance	Low Risk Non-compliance	Moderate Non-compliance	Significant Non-compliance
Water Discharge	163	88	22	51	2
FDE – Discharge permit	245	146	0	75	24
FDE – Permitted activity	83	58	0	20	5
NES-F	199	172	27	0	0
Water Permit	101	98	2	1	0
Water Take	535	384	117	34	0
Period Total	1944	1459	212	239	34
Percentage		75.1	10.9	12.3	1.7
2024/2025 Total	1944	1459	212	239	34
Percentage		75.1	10.9	12.3	1.7

Table 4: 1 October to 31 December 2025

Classification	Total	Full Compliance	Low Risk Non-compliance	Moderate Non-compliance	Significant Non-compliance
Air Discharge	47	46	1	0	0
Bore Consent	10	7	3	0	0
Coastal Discharge	37	27	2	8	0
Coastal Permit	17	15	2	0	0
Land Discharge	125	96	16	11	2
Land Use Consent	102	90	9	3	0
Water Discharge	136	90	12	34	0
FDE – Discharge permit	205	152	0	34	19
FDE – Permitted activity	140	112	0	14	14
NES-F	1	1	0	0	0
Water Permit	25	21	3	1	0
Water Take	278	209	58	11	0
Period Total	1123	866	106	116	35
Percentage		77.1	9.4	10.3	3.1
2024/2025 Total	3067	2325	318	355	69
Percentage		75.8	10.4	11.6	2.2

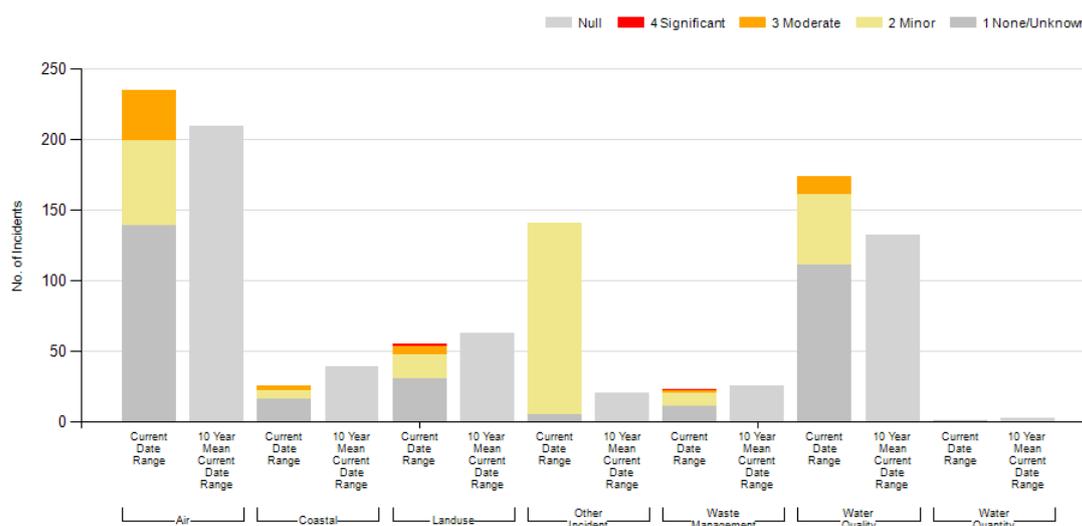
Environmental Incidents

A total of 709 environmental incidents were recorded and investigated in the reporting period:

July	August	September	October	November	December
94	90	115	147	161	102

The following graph compares the number of environment incidents investigated for each main incident category with the mean (average) number of incidents investigated for the same category and reporting period for the previous 10-year period. The colour coding for the incidents investigated in the current reporting period gives the assessed scale of adverse effects of the incident.

Environmental Incidents Investigated: 01 Jul 2025 - 31 Dec 2025



Ngā mahi tūtohutia / Recommendation

That the report 'Regulatory Services Quarterly Reports' by Colin Dall, Pou Whakaritenga - Group Manager Regulatory Services, dated 16 January 2026, be received.

Background/Tuhinga

Compliance ratings specified in this report are those recommended by the Ministry for the Environment's "Best Practice Guidelines for Compliance, Monitoring and Enforcement under the Resource Management Act 1991" (2018):

Compliance Grade
FULL COMPLIANCE with all relevant consent conditions, plan rules, regulations, and national environmental standards.
LOW RISK NON-COMPLIANCE – Compliance with most of the relevant consent conditions, plan rules, regulations, and national environmental standards. Non-compliance carries a low risk of adverse environmental effects or is technical in nature (e.g. failure to submit a monitoring report).
MODERATE NON-COMPLIANCE – Non-compliance with some of the relevant consent conditions, plan rules, regulations, and national environmental standards, where there are some environmental consequences and/or there is a moderate risk of adverse environmental effects.
SIGNIFICANT NON-COMPLIANCE – Non-compliance with many of the relevant consent conditions, plan rules, regulations, and national environmental standards, where there are significant environmental consequences and/or a high risk of adverse environmental effects.

Table 5: Applications Received 1 July to 30 September 2025

IRIS ID	Consents Required	Received Date	Applicant	Description
APP.046741.01.01	3	1/07/2025	MacAdams Farm Limited	Bore construction at 45 Black Swamp Road, Mangawhai
APP.003580.01.04	1	2/07/2025	Rangaunu Orchard Limited	Replacement consent to take groundwater for irrigation at 501 Paparore Road, Paparore

IRIS ID	Consents Required	Received Date	Applicant	Description
APP.029091.01.02	1	2/07/2025	G & D Price	Replacement consent to take groundwater take for horticultural purposes, Waihopo
APP.046727.01.01	1	2/07/2025	Harvey Wainui Limited	Earthworks and stream diversion to enable more water to be held in the stream at 175 Ahipara Road, Ahipara
APP.046759.01.01	3	3/07/2025	Black Swamp Limited	Earthworks to raise site development level at 25 Windsor Way, Mangawhai
APP.046761.01.01	2	3/07/2025	Whangaumu Trustee Limited, Sam Omar Trust, Denise Clark Trust & IM Durham	Wastewater discharges, Tutukaka
APP.043064.01.02	1	7/07/2025	Te Tai Tokerau Water Trust	S127 change to take water from the Waitangi River for the purposes of filling the Otawere Water Storage Reservoir.
APP.046765.01.01	3	7/07/2025	Far North District Council	Slip repair earthworks and vegetation clearance within 10m of Waiare Stream and a river flood hazard area at Waiare Road, Waiare
APP.023557.01.03	1	8/07/2025	Whispering Pines Limited	Replacement consent to take groundwater for irrigation at 18 Hukatere Road, Pukenui
APP.046770.01.01	4	9/07/2025	Wolf 2008 Limited	Construction of two bores at 63 Port Marsden Highway, Ruakaka
APP.025433.01.02	1	10/07/2025	Mangonui Haulage Limited	Replacement consent to take groundwater for a truck wash at 3 Whangatane Drive, Kaitaia
APP.046775.01.01	2	10/07/2025	L Buckle	Domestic onsite discharge, Whangarei
APP.011234.01.04	1	11/07/2025	K & J Farms Limited	Replacement consent to discharge treated wastewater from a dairy shed and feedpad at 231 Happy Valley Road, Umawera
APP.011377.01.03	1	16/07/2025	The Kotare Station Trust and P Jellick	Replacement consent to discharge farm dairy effluent, Mangamuka (FDE 629)
APP.046781.01.01	2	16/07/2025	Northland Holdings 2016 Limited	Subdivision works and associated wastewater disposal near a wetland at 35 Tara Road and 1251 Kaiwaka Mangawhai Road, Mangawhai
APP.046788.01.01	2	17/07/2025	Hume Pack-N-Cool Limited	Construction of a pilot bore and subsequent production bore at 6846 State Highway 1, Pakaraka
APP.046789.01.01	3	17/07/2025	Waitomo Papakainga Development Society Incorporated	Bulk earthworks for 10 residential units at a papakainga at 16 Puckey Avenue, Kaitaia
APP.040244.01.02	1	21/07/2025	Westpac Mussels Distributors Limited	Commercial swing mooring 2947 - Totara North, Whangaroa Harbour

IRIS ID	Consents Required	Received Date	Applicant	Description
APP.046806.01.01	3	21/07/2025	Hi-Tec Property Developments Limited	Subdivision earthworks in a flood zone at 17 Waiotoi Road, Ngunguru
APP.006270.02.02	1	22/07/2025	Sielia Family Trust & Sielia Limited	S127 change for a further alteration of a jetty facility in the coastal marine area in Kawakawa River, Bay of Islands
APP.046810.01.01	4	22/07/2025	Tau Henare Marae	Upgrade wastewater system for a marae at 3254 Pipiwai Road, Whangarei
APP.046811.01.01	3	22/07/2025	Kody Property Limited	Earthworks and vegetation clearance within 10m of wetlands at 520 Marsden Point Road, Ruakaka
APP.045770.01.02	3	24/07/2025	Arco Group Limited	Earthworks within a high-Risk Flood Hazard Area for site development and to remove and replace a culvert at Saleyards Road, Kauri, Whangarei
APP.046809.01.01	3	28/07/2025	Far North District Council	Stage 2 works for a walkway along the coast at Pukenui
APP.046822.01.01	3	28/07/2025	Northland Regional Council	Flood drainage works at Otamatea Marae, 48 and 85 Tanoa Road, Maungaturoto
APP.012071.01.02	1	29/07/2025	Waikopu Avocados Limited	Replacement consent to take groundwater for irrigation at Kimberly Road, Houhora
APP.038524.01.02	1	29/07/2025	P Van Oorschot	To discharge treated wastewater from a dairy shed to an unnamed tributary of the Pukeretu Stream, Kaikohe
APP.040907.01.08	1	29/07/2025	Oranga Kai Limited Partnership	Replacement short term consent to take water from a bore for the purposes of frost protection and horticultural irrigation at 6258 Mangakahia Road, Kaikohe
APP.042237.01.01. S125	1	29/07/2025	Kaipara District Council	S125 application to extend the lapse period for earthworks associated with quarrying activities at Pouto Road, Te Kopuru
APP.008953.01.03	3	31/07/2025	Topuni Timber Limited	Replacement consent to divert and discharge stormwater to water and land associated with a timber sawmill and treatment facility at Topuni
APP.042237.01.02	4	31/07/2025	Kaipara District Council	Replacement consents associated with a quarry at Pouto Road, Te Kopuru
APP.046842.01.01	3	31/07/2025	Northpower Limited	Earthworks in a flood hazard area for substation construction at corner of Seascape Crescent and Cove Road, Waipu

IRIS ID	Consents Required	Received Date	Applicant	Description
APP.004018.01.04	2	4/08/2025	JR and CF Limited	Replacement consent to discharge domestic wastewater at 4 Lamb Road, Pukenui
APP.008822.01.03	1	4/08/2025	Waitangi Signal Road Limited	Replacement consent to discharge treated wastewater from a dairy shed and feedpad to an unnamed tributary of the Mangakaraka Stream at 112 Signal Road, Okaihau - FDE 550
APP.046844.01.01	1	4/08/2025	Ngahere Green Limited	Take groundwater from an existing bore, for irrigation and domestic supply at 16 Norris Road, Maungatapere
APP.046486.02.02	3	5/08/2025	Te Whatu Ora – Health New Zealand	S127 change to carpark extension at 34 West End Avenue and 31 Hospital Road, Horahora
APP.046850.01.01	1	7/08/2025	Craymen Fishing Limited	Non MM4 swing mooring at Motu Kauri Island, Whangaroa Harbour
APP.046857.01.01	1	11/08/2025	Te Tai Tokerau Water Trust	Additional wake water from Waitangi River to assist with filling the Otawere Reservoir.
APP.046858.01.01	1	11/08/2025	P Cresswell	Regularise an unauthorised floating pontoon/jetty structure, Whangarei Heads
APP.046859.01.01	3	11/08/2025	Kaiikanui Hills Limited	Earthworks for building platform on Lot 2 DP209151, Russell Road, Whangarei
APP.046860.01.01	2	12/08/2025	Kaipara District Council	Temporary discharges associated with underdrainage water/diluted treated wastewater for Mangawhai's wastewater network at 295 Brown Road, Hakaru
APP.008271.06.01	2	13/08/2025	New Zealand Transport Agency - Waka Kotahi	Consents for ongoing effects in coastal marine area from extension to Paihia Seawall constructed under emergency works, State Highway 11, northwest of Paihia wharf.
APP.038555.01.02	2	13/08/2025	K Graham	Replacement consent to discharge primary treated effluent to land, Ngunguru
APP.046866.01.01	4	18/08/2025	Henry John Murphy Whanau Trust, H and B & L Murphy	Onsite domestic waste water discharge at earthworks within 10m of a wetland, Oakura
APP.046867.01.01	3	19/08/2025	J Woodward	Bore construction for domestic and stock use, Houhora
APP.046868.01.01	3	19/08/2025	K Jobe	Bore construction for domestic use, Pukenui
APP.008032.01.03	1	21/08/2025	Kaipara District Council	Replacement consent for a groundwater take for Mangawhai Water Supply

IRIS ID	Consents Required	Received Date	Applicant	Description
APP.034430.01.02	1	21/08/2025	D Wilson	Replacement consent for swing mooring 2067 in Whananaki River
APP.046880.01.01	2	22/08/2025	Summit Forests New Zealand Limited	Vegetation clearance (clear-fell harvest) at Buchanan Forest - Awaroa Road, Broadwood
APP.046943.01.01	2	26/08/2025	Taumata Plantations Limited	Slash management at Avoca Forest, Tangowahine
APP.012192.01.03	1	27/08/2025	Little Bush Holdings Limited	Replacement consent to discharge farm dairy effluent at 329 Mangamuka Road, Kohukohu
APP.007108.01.03	1	28/08/2025	Matalaka Trust	Groundwater take for irrigation at Hukatere Road
APP.012296.01.03	1	28/08/2025	DP & CM Flood Family Trust and D & C Flood	Replacement consent to discharge farm dairy effluent, Okaihau (FDE 701)
APP.013152.01.03	1	28/08/2025	D Flood	Replacement consent to discharge farm dairy effluent, Okaihau (FDE 702)
APP.046896.01.01	3	28/08/2025	D Karena	Bore construction for domestic and stock use, Kaitaia
APP.010569.01.03	1	29/08/2025	Milkit Limited	FDE 649 Discharge farm dairy effluent at Mudgway Road, Okaihau
APP.011384.01.03	1	29/08/2025	RB & GJ Morris	FDE 593 Renew discharge farm dairy effluent, Broadwood.
APP.012350.01.03	1	29/08/2025	David & Kate Haynes Family Trust, DA Haynes and KE Haynes	FDE 831 Discharge farm dairy effluent, Kaikohe
APP.012944.05.01	2	29/08/2025	Carpenter Investments Limited	Change to area and farming method to a marine farm in Waikare Inlet, Bol
APP.046891.01.01	1	29/08/2025	Compro Holdings Ltd	Wastewater discharge from a proposed commercial laundry at 3864 Far North Road, Pukenui
APP.046897.01.01	4	29/08/2025	Te Roroa Whatu Ora Custodian Limited	Earthworks and vegetation removal at 7229 SH 12, Waimamaku
APP.009734.01.03	1	1/09/2025	C & F McKenzie	FDE 842 Discharge farm dairy effluent, Kaikohe
APP.032711.01.02	1	2/09/2025	M Reid	Replacement consent for swing mooring 530 in Paroa Bay, Bay of Islands
APP.046914.01.01	1	2/09/2025	Whangarei District Council - Roading	Retrospective consent for a hard protection structure adjacent to 25 Hamon Road, Waipu
APP.046916.01.01	1	2/09/2025	Tararua Wind Power Limited	Retrospective application for surplus fill disposal earthworks undertaken along SH14 associated with road improvements for oversized vehicle access to Kaiwaikawe Wind Farm

IRIS ID	Consents Required	Received Date	Applicant	Description
APP.007762.01.03	5	3/09/2025	E J Reed & Co Limited	Replacement consents for a quarry at Bullmans Road, Ohaeawai
APP.046863.01.01	1	3/09/2025	Whangarei District Council - Parks	Global consent for discharges associated with the removal of algal growth from boat ramps in the Whangarei area
APP.046917.01.01	2	3/09/2025	Khans Developments & Investments Limited	Onsite secondary treated wastewater discharge at 1016 SH1, Topuni
APP.002459.01.04	1	5/09/2025	Avocado Investments Limited	Take groundwater for irrigation at Waipapakauri
APP.046929.01.01	3	8/09/2025	Minister of Education	Bore construction at Te Rangi Aniwaniwa School, 332 Quarry Road, Awanui
APP.046934.01.01	3	9/09/2025	Atlas Quarries Limited	Additional overburden placement area at State Highway 1, Brynderwyn
APP.046925.01.01	1	10/09/2025	Adventure North Limited	Non MM4 commercial swing mooring in Mangonui Harbour
APP.046932.01.01	3	10/09/2025	P Ryan	Earthworks for three unit visitor accommodation development in flood hazard area, Mangawhai
APP.046936.01.01	3	11/09/2025	Mangawhai Hills Limited	Bulk earthworks for subdivision at Cove Rd, Mangawhai
APP.046937.01.01	3	11/09/2025	The Rise Limited	Bulk earthworks for a subdivision near a wetland at Lot 14, Pigeonwood Place, Mangawhai
APP.013007.03.02	2	15/09/2025	Seeka Limited	Change to consent to discharge water containing contaminants to land at 311 Kaipiro Road, Kerikeri
APP.036471.01.02	1	15/09/2025	Mangonui Volunteer Fire Brigade	To take groundwater from a bore at 7 Wrathall Road, Mangonui, for domestic and general fire fighting purposes.
APP.046938.01.01	1	15/09/2025	M Darin	Works near a wetland at 1426C Inland Rd, Karikari Peninsula
APP.006156.03.01	1	16/09/2025	R Hearn	s125 Extension to Lapse Date - Place three piles in the coastal marine area in the Hatea River, adjacent to Riverside Drive, Whangarei
APP.008203.01.03	1	17/09/2025	Ongare Trust & Gail Marie McLarnon & Ian Gordon McLarnon (Estate) & Owen Hugh Dunning	Replacement consent to take groundwater for irrigation at 98 Whalers Road, Pukenui
APP.008985.01.04	2	19/09/2025	Board of Trustees Maungatapere School	Replacement consent to discharge treated wastewater to land associated with a wastewater treatment and disposal system at Maungatapere School

IRIS ID	Consents Required	Received Date	Applicant	Description
APP.037619.01.02	1	19/09/2025	Pacific Marine Farms Limited	Replacement consent for Non MM4 swing mooring 2670 at Te Karaka Bay, Whangaroa Harbour
APP.046957.01.01	3	19/09/2025	Hayden Barrett Family Trust & H Barrett	Earthworks in a High Risk Flood Hazard Area, Hikurangi
APP.046958.01.01	3	22/09/2025	Whangarei District Council - Parks	Earthworks for development of a new No. 1 artificial turf at Tikipunga Domain Sports Park, Reed Road, Whangarei
APP.042912.01.01.	1	23/09/2025	Sandstone Orchards Limited Partnership	S125 extension to lapse period for consent AUT.042912.01 to take water from the Okohine Stream for the purposes of filling a water storage reservoir at 2786 Far North Road, Awanui
APP.046959.01.01	3	23/09/2025	Waipu Golf Club Incorporated	Bore construction at Waipu Golf Club, State Highway 1, Waipu
APP.046962.01.01	3	23/09/2025	Mangawhai Bush Estate Limited	Subdivision earthworks, including within 10 m of a wetland, Kaiwaka Mangawhai Road, Mangawhai
APP.046963.01.01	3	24/09/2025	Aratoro Farm Limited	Bore construction at 2048 State Highway 1, Okaihau
APP.046061.01.03	3	25/09/2025	Mangawhai Hills Limited	S127 change to increase earthworks with an additional stockpile area for Subdivision development at Cove Road, Mangawhai
APP.046964.01.01	3	25/09/2025	Whangarei District Council - Parks	Works to upgrade the Oakura sports park at 28 Wharua Road, Oakura
APP.046968.01.01	3	26/09/2025	T Lawrence & J McMahan	Bore constructio, Whatuwhiwhi
APP.005454.13.03.	1	29/09/2025	Paihia Maritime Properties Limited	S125 extension to lapse period for Paihia development works
APP.044173.01.02	4	29/09/2025	Kaipara District Council	S127 change to flood protection works adjacent to Wairoa River from Dargaville and Te Kopuru
APP.046969.01.01	3	29/09/2025	M Aubrey	Bore construction for domestic use, Pataua North
APP.003383.01.04	1	30/09/2025	Hakaru Farm Trust & C & D Boyd	Replacement consent to take water for irrigation, Hakaru, Kaiwaka
APP.007316.01.03	3	30/09/2025	Director General of Conservation	Replacement consents for discharge of wastewater and to take water from a bore for Matai Bay Camp Ground also includes replacement and amalgamation of APP.038955 suite of consents for wastewater discharge.

Table 6: Applications Received 1 October to 31 December 2025

IRIS ID	Consents Required	Received Date	Applicant	Description
APP.046979.01.01	1	1/10/2025	D Beecroft	Earthworks for building platform, Ruakaka
APP.007962.01.04	4	2/10/2025	Carrington Farms Jade LP	To extract rocks from a quarry and remove and place overburden at Matai Bay Road, Merita, Karikari Peninsula
APP.045763.01.02	2	2/10/2025	H5 Whanau Trust, H Harawira & HyHalkyard-Harawira	Discharge secondary treated wastewater to land, Awanui
APP.046303.08.01	3	2/10/2025	Northland Regional Council	Riverworks tonplace riverbank protection structures at Russell Road and in and adjacent to the Punaruku Stream, 2954-3141 Russell Road, Punaruku
APP.046981.01.01	2	2/10/2025	Top Energy Limited	New power line and supporting structures on Kohukohu Road, Kohukohu
APP.046990.01.01	4	3/10/2025	Far North District Council	Bridge construction at 22 Church Road, Kaitaia.
APP.046991.01.01	3	3/10/2025	Far North District Council	Earthworks in a FHZ for a new wastewater pumpstation at Wihongi Street, Kaikohe
APP.046992.01.01	1	3/10/2025	DJ & FJ Lynch Limited	River works to reinstate a wetland at 662 Glenmohr Road, Waipu
APP.007768.01.03	3	7/10/2025	Oruawharo Incorporation	S127 change to water takes from three dairy platform reservoirs at 892A Oruawharo Road, Wellsford
APP.046926.01.01	2	7/10/2025	B Buckland	Hard protection structure in coastal marine area, Te Tii, Purerua Peninsula
APP.046965.01.01	1	8/10/2025	Whangarei Deep Sea Anglers Club	Floating boatramp pontoon at Tutukaka public boatramp
APP.047001.01.01	3	8/10/2025	Six - O - Farms Limited	Bore construction at 4402 State Highway 12, Ruawai
APP.045356.01.02	2	9/10/2025	Meridian Energy Limited	Earthworks for the construction of a solar energy farm at McCathie Road, Ruakaka
APP.043972.01.03	2	13/10/2025	Metlifecare Limited	Replacement of expired consent for earthworks near a wetland for site development work at 15 Sailrock Drive, Mangawhai Heads.
APP.047013.01.01	1	13/10/2025	Top Energy Limited	Replace 8 electricity poles near a wetland at Tauranga Bay Road, Kaeo
APP.047014.01.01	2	13/10/2025	EB Developments Limited	Discharge 79.2m3 of wastewater to land via a communal wastewater system. at Tamure Place/Peter Snell Road, Ruakaka.
APP.047018.01.01	3	13/10/2025	Broadwood Area School Board of Trustees	Bore construction at Broadwood Area School, Broadwood Road, Broadwood

IRIS ID	Consents Required	Received Date	Applicant	Description
APP.047021.01.01	3	13/10/2025	Mangawhai Beach School Board of Trustees	Bore construction at Mangawhai Beach School, 34 Insley Street, Mangawhai
APP.039503.01.03	1	14/10/2025	J Oates	Replacement consent for Non MM4 swing mooring 2914 in Orongo Bay, Bay of Islands
APP.047024.01.01	4	14/10/2025	Whangarei District Council - Water	Earthworks, new discharge outlet and discharges to natural wetland, associated with upgrade of Poroti Water Treatment Plant.
APP.002135.01.05	1	15/10/2025	D McNaughton	Groundwater take for irrigation of horticultural crops, Glenberrie
APP.036602.01.02	1	15/10/2025	Rehm and Filippova Trust, O Filippova & MJ Rehm	Take groundwater for irrigation of horticultural crops from a bore, Maungakaramea.
APP.039644.01.02	1	15/10/2025	M Doody & D Wedding	S136 Transfer of portion of a water take, Houhora
APP.047028.01.01	2	15/10/2025	Whangarei Heads School Board of Trustees	Discharge wastewater at Whangarei Heads School, 28 Whangarei Heads School Road, Taurikura
APP.002406.01.05	1	16/10/2025	BJ Cottee and Others	Surface water take water for irrigation, Maungatapere
APP.007231.01.05	1	16/10/2025	Kaipara District Council	Discharge treated municipal wastewater to land at or about location co-ordinates 1677185E 6006915N at 4 Rope Crescent, Te Kopuru
APP.047045.01.01	3	16/10/2025	B Gardner	Onsite domestic wastewater disposal, Mangawhai Heads
APP.021532.01.03	1	17/10/2025	Whangarei District Council - Waste & Drainage	New land disposal zones as interim solution to accommodate growth. CONSULTANT PROCESSING APPLICATION
APP.047054.01.01	3	20/10/2025	S Elliott & F Brown	Earthworks within 10m of a stream, Waipu
APP.047055.01.01	1	20/10/2025	Whangarei District Council - Roading	Culvert installation to replace Bridge No.2 at 442B Peach Orchard Rd, Whakapara
APP.027391.01.03	1	21/10/2025	I Stanisich	Take groundwater for irrigation of horticultural crops at Waiharara
APP.004335.01.05	4	23/10/2025	McRobbie Dowling Limited	To discharge stormwater and groundwater to land from land disturbance activities, including quarrying at Arapohue Road, Dargaville.
APP.046517.01.02	1	23/10/2025	G & S Te Rangi	Discharge tertiary treated wastewater to land, Whakapara
APP.046518.01.02	1	23/10/2025	G & S Te Rangi	Discharge tertiary treated wastewater to land, Whakapara

IRIS ID	Consents Required	Received Date	Applicant	Description
APP.047061.01.01	2	23/10/2025	New Zealand Transport Agency - Waka Kotahi	Domestic onsite ww disposal at 63 Port Marsden Highway, Marsden Point
APP.029769.01.02	1	24/10/2025	C & S Jaunay Limited	Take surface water for irrigation at Maungatapere
APP.047069.01.01	2	24/10/2025	Kaipara District Council	To discharge wastewater from the Mangawhai WWTP into land beneath 3 fairways of the Mangawhai Golf Course (221 Molesworth Drive, Mangawhai).
APP.047070.01.01	3	24/10/2025	Kaipara District Council	Culvert and floodgate at 60 Beach Road, Dargaville
APP.007602.01.03	1	28/10/2025	Best Water Limited	Take for water bottling at Kaiwaka North
APP.004725.01.05	1	29/10/2025	Kainga Ora – Homes and Communities	Discharges to land, water and air associated with operation of communal wastewater system servicing dwellings at Waitaruke.
APP.009031.01.03	1	29/10/2025	Scott Hills Trust	FDE 406 Discharge farm dairy effluent at Kahoe
APP.009631.01.03	1	30/10/2025	Walden Land Company Limited	FDE 290 Discharge farm dairy effluent at Mangonui
APP.047080.01.01	1	30/10/2025	Kainga Ora	Site development in a FHA at 65-69 King Street, Whangarei
APP.047084.01.01	1	30/10/2025	Muriwhenua Incorporation	Surface water take for irrigation at 1171 Te Hapua Road, Kapowairua
APP.047086.01.01	2	31/10/2025	Maritime New Zealand	Disturb Foreshore during response training at Ralph Trimmer Drive, Marsden Point
APP.047087.01.01	3	31/10/2025	Port Nikau Investments Joint Venture	Earthworks for site development at 325 Port Road, Whangarei
APP.008829.01.03	2	3/11/2025	Whangarei District Council - Waste & Drainage	Discharge treated wastewater to ground from public toilets at Tutukaka.
APP.041052.01.02	1	3/11/2025	A Davey	Replacement consent for commercial swing mooring 262 in Mangonui - Northern Shore
APP.008909.01.03	1	4/11/2025	C D & J Fenney	Groundwater take to irrigate an avocado orchard, Glenberrie
APP.047102.01.01	1	4/11/2025	Northpower Limited	Contaminated land remediation at 45 Hurdall Street East, Maungaturoto
APP.047103.01.01	4		ForestryCo Limited	Forestry earthworks at Kaikohe Forest at Mataraua Road, Otaua
APP.047104.01.01	2		T Morunga	Discharge wastewater for papakainga development, Waima
APP.047105.01.01	1		Aroona Group Ltd	Culvert for subdivision at 797A Waimate North Road, Waimate North

IRIS ID	Consents Required	Received Date	Applicant	Description
APP.007209.01.05	1		Waipu Golf Club Incorporated	Take groundwater from reservoirs for irrigation of the golf course at 3229 State Highway 1, Waipu
APP.047107.01.01	3		MEL	Bore construction for monitoring at Ruakaka Energy Park
APP.047108.01.01	4		Whangarei District Council	Earthworks to decommission dam at 210 Gomez Road, Hikurangi
APP.008206.01.03	2		J & G Cann	Discharge to land of treated domestic wastewater, Ruakaka
APP.013325.01.03	2		G Travers	FDE 371 Discharge farm dairy effluent at Takahue
APP.047113.01.01	3		B & A Mills	Earthworks for building platform, Kokopu
APP.047114.01.01	2		M & M Wilson	Earthworks near a wetland, Mangawhai
APP.047116.01.01	1		B Paxton	Boatshed and Dwelling at 99-101 Komiti Road, Tinopai
APP.047083.01.01	1		Moana New Zealand Limited	Anchorage adjacent to a marine farm at Whangaroa Harbour
APP.003187.02.04	1		Z & Y Jin	Take groundwater for irrigation, Maungakaramea
APP.002652.01.03	1		V Senn	FDE 340 - Discharge farm dairy effluent, Kaitaia
APP.011254.01.03	1		S McQuoid	Jetty in Ngunguru River, Ngunguru
APP.012250.01.03	1		Puripak Avocados	Replacement consent to take groundwater at Ngunguru Road, Glenbervie
APP.046516.01.02	3		Kaipara District Council	Vegetation clearance within 10 metres of the bed of the Awakino River at the wastewater treatment plant at 36 Finlayson Park, Dargaville
APP.047125.01.01	3		Quail Ridge Country Club Limited	Earthworks for site development at 82 Rainbow Falls Road, Kerikeri
APP.047134.01.01	3		Workman Properties Limited	Earthworks within 10m of a watercourse at Henry Going Way, Onerahi
APP.004761.01.05	2		Stonehaven Village Trust	Discharge wastewater at Maungakaramea
APP.011387.01.03	1		PS Rentals Limited	Take groundwater for irrigation, Cemetery Road
APP.015995.01.02	1		Atlas Quarries Limited	Air discharges from concrete batching plant at Ruakaka
APP.046411.01.02	2		Otamatea Marae Trustees	Discharge secondary treated domestic wastewater to land at 97 Tanoa Road, Maungaturoto

IRIS ID	Consents Required	Received Date	Applicant	Description
APP.047136.01.01	3		Northpower Limited	Stage 4 and 5 works at Baldrock Road, Hokonui Farms section for proposed new power line from the Manufactured substation to the new Mangawhai substation at Mangawhai Central. Earthworks within flood Hazard zone, within 10 metres of natural inland wetlands and streams.
APP.047146.01.01	1		BD Gates & LL Levoy	Bridge construction across the Te Waiongatahuna Stream, Hikurangi
APP.019507.01.03	1		Stoneleigh Orchard Limited	Groundwater take for irrigation, Glenbervie
APP.002361.01.05	1		Savey Investments Limited	Irrigation of horticultural crops at 120 Bint Road, Maungakaramea
APP.009498.01.03	1		Switzer Farms Limited	FDE 342 Discharge farm dairy effluent at Okahu
APP.047157.01.01	1		B Paxton	Earthworks in Flood Hazard Zone and within 10 metres of natural Inland Wetland for development to construct a boatshed and dwelling, Tinopai
APP.047159.01.01	3		AINZ Fund 12 Limited	Earthworks over a area of 36.22ha for a subdivision development on Lot 300 DP 591630 & Lot 202 DP 60496 and Lot 204 DP 604965, Mangawhai Central
APP.007213.01.03	1		Onyx Capital Limited	Dam unnamed tributary of the Otakairanga stream.
APP.008682.01.04	1		J Hilton-Jones	FDE 71 - Discharge farm dairy effluent, Waiharara
APP.012303.01.03	1		T R & M Jurlina Family Trust	FDE 227 - Discharge farm dairy effluent at Lake Ohia
APP.047106.01.01	1		Mahurangi Oyster Farmers Association	Joint application for New Marine oyster Farms at Pahi. Mahurangi Oyster Farmers Association (6.2 Hectares) and Te Uri o Hau 3 hectares.
APP.047169.01.01	3		Pro Land Matters Company Limited	Earthworks for subdivision development at 18 Black Swamp Road, Mangawhai
APP.004109.01.05	1		Far North District Council	To take water from the Wairoro Stream for the purpose of public water supply to Kaikohe, Ngawha Springs and surrounding areas.
APP.009135.01.03	1		P Coutts	FDE 7157 - Discharge farm dairy effluent, Hikurangi
APP.047172.01.01	1		NZTA	Slip remediation work including activities within lakes and rivers at SH1, Mangamuka

IRIS ID	Consents Required	Received Date	Applicant	Description
APP.047175.01.01	1		Waimarie O Whatitiri Marae Trust	Earthworks and vegetation clearance to develop a discharge site for wastewater from a communal treatment system for a marae and papakainga development at 131 Draffin Rd, Whatitiri.
APP.047176.01.01	3		Kaipara District Council	Slip remediation works at Pouto Road, Pouto
APP.002829.01.05	1		Kiteroa Water Group and E Crum	Replacement consent to take water from an unnamed tributary of the Otaika Stream, Maungatapere
APP.004396.01.04	1		Sherwood Park Golf Club	Take groundwater for irrigation at SH 14, Maunu
APP.007067.01.05	1		Downer New Zealand Ltd	Replacement consent to discharge contaminants into the air from the manufacture of hot mix asphalt and associated processes at 116 Port Road, Port Whangarei
APP.038290.12.02	1		Kerikeri Cruising Club Incorporated	S127 change to include two additional marina berths at Doves Bay marina
APP.047071.01.01	2		Far North District Council	Erosion management - Kororareka Bay, Russell
APP.047179.01.01	1		Director-General of Conservation	Earthworks for boardwalk installation in Waipoua Forest
APP.047182.01.01	3		Tararua Wind Power Limited	Earthworks within 10m of a wetland to widen a section of the existing main access road to the norther site - Kaiwaikawe Wind Farm
APP.047187.01.01	3		New Zealand Transport Agency - Waka Kotahi	Eight monitoring bores associated with the Northland Corridor Project
APP.002405.01.05	1		Tangihua Trust	Groundwater take at Crawford Road, Maungakaramea

Table 7: Consents Decisions Issued 1 July to 30 September 2025

IRIS ID	Consents Required	Issue Date	Applicant & Description
AUT.003726.01.03	1	1/07/2025	PT (Booster Investments) Nominees Limited – Groundwater take at Hukatere Road, Pukenui
AUT.037292.01.02	1	1/07/2025	Fullam – Groundwater take at Elingamite Drive, Pukenui
AUT.046567.01.01	1	2/07/2025	Bassick – Site development works near a wetland at Mokohinau Drive, Mangawhai
AUT.046631.01.01	2	2/07/2025	Marusich – Discharge domestic wastewater to land at Matapouri Road, Wooleys Bay
AUT.046667.01.01	1	2/07/2025	Weigh Northland Limited – Discharge wash water for a truck wash at Allis Bloy Place, Ruakākā
AUT.046680.01.01	3	2/07/2025	KABB Property Limited – Earthworks at Kahikatearoa Lane, Waipapa
AUT.009808.01.03	1	3/07/2025	Far North Avos Limited – Groundwater take for irrigation at Hukatere Road, Pukenui

IRIS ID	Consents Required	Issue Date	Applicant & Description
AUT.028511.01.03	1	3/07/2025	Far North Avos Limited – Take groundwater for irrigation at Hukatere Road, Pukenui
AUT.046457.01.01	2	3/07/2025	Whangarei District Council – Use and occupy the coastal marine area with portions of a causeway at Ohawini Bay
AUT.046649.01.01	3	3/07/2025	Paihia School Board of Trustees – Earthworks for carpark redevelopment at School Road, Paihia
AUT.046687.01.01	3	3/07/2025	Marine Park Developments – Earthworks at Port Road, Whangārei
AUT.007332.02.03	6	4/07/2025	Busck Prestressed Concrete Limited – Discharge stormwater to the coastal marine area of Hātea River from Fraser Stret, Whangārei
AUT.043955.01.02	4	4/07/2025	Meridian Energy Limited – Earthworks for a grid scale battery platform at Ruakākā Energy Park
AUT.046623.01.01	1	4/07/2025	Edwards – Boat lift structure in the coastal marine area at Tapu Point, Deeming Road, Okiato, Bay of Islands
AUT.010508.01.04	6	7/07/2025	Rosvall Sawmill Limited – Discharge to air from a timber mill at Whareora Road, Whangārei
AUT.037637.02.03	4	7/07/2025	Marsden Maritime Holdings Limited – Discharge to land from a stormwater pond at Marsden Bay Road, Marsden Point
AUT.046506.01.01	6	11/07/2025	Mid North Farms Limited – Water take from Punakitere River, Tautoro
AUT.037477.01.02	4	15/07/2025	BOC Limited – Discharges from proposed CO ₂ plant at Marsden Point
AUT.007298.04.04	1	16/07/2025	Mt Pokaka Timber Products Limited – Discharge steamer condensate at timber plant at State Highway 10, Kerikeri
AUT.046304.01.01	10	18/07/2025	Northland Regional Council – Divert the channel of the Kāeo River
AUT.008589.01.03	1	21/07/2025	Manu Forti Developments Limited – Groundwater take for irrigation at Imms Road, Awanui
AUT.041523.01.02	1	21/07/2025	Wilson – Swing mooring in the coastal marine area in Mangaiti Bay (Rockells Bay), Whananaki
AUT.046579.01.01	1	21/07/2025	Waima Topu B Trust – Place culvert in a wetland at State Highway 12, Waimā (NES-FW)
AUT.046741.01.01	3	22/07/2025	MacAdams Farm Limited – Bore at Black Swamp Road, Mangawhai
AUT.046761.01.01	2	22/07/2025	Whangaumu Trustee Limited and Others – Discharge domestic wastewater at Whangaumu Street, Tutukaka
AUT.008483.01.04	1	23/07/2025	Waipapa Pine Limited – Discharge from a timber treatment site at Union East Street, Port Whangārei
AUT.045332.01.01	2	23/07/2025	Far North District Council – Discharge to land for a waste transfer station at Paranui Road, Taipā
AUT.046759.01.01	5	23/07/2025	Black Swamp Limited – Earthworks at Windsor Way, Mangawhai
AUT.003372.01.03	1	24/07/2025	Hayward Family Trust – Groundwater take for irrigation of horticultural crops
AUT.004051.01.04	1	24/07/2025	Seeka Limited – Discharge washwater from a fruit processing plant at Waipapa Road, Kerikeri
AUT.004350.01.04	1	24/07/2025	Hayward – Groundwater take for irrigation at Imms Road, Waipapakauri
AUT.046532.01.01	4	24/07/2025	Northland Regional Council – Stormwater drainage upgrade works adjacent to Kingi Road, Moerewa
AUT.046735.01.01	2	25/07/2025	Kaipara District Council – Land fill discharges to land at Kaiwaka-Mangawhai Road, Hakaru, Kaiwaka
AUT.045047.01.02	1	28/07/2025	Whangarei District Council – Discharge contaminants from non clean fill on site at Port Road, Whangārei
AUT.046668.01.01	2	28/07/2025	Misescu – Kayak ramp in the coastal marine area adjacent to Waitapu Creek Road, Kāeo
AUT.046730.01.01	3	28/07/2025	Whangarei District Council – Earthworks for stockpile disposal at Port Road, Whangārei
AUT.046407.01.01	1	29/07/2025	Ginders – Kayak launch ramp in the coastal marine area at Captain Percy’s Landing, Ngunguru Road, Ngunguru
AUT.046699.01.01	3	29/07/2025	Takou Trust Ahu Whenua Trust – Site development for papakāinga at Te Rāwhiti Road, Takou Bay

IRIS ID	Consents Required	Issue Date	Applicant & Description
AUT.009280.01.03	1	30/07/2025	Ngawhitu Limited – Discharge farm dairy effluent at Ngawhitu Road, Moerewa
AUT.046514.01.01	5	31/07/2025	Habitat for Humanity – Earthworks in a flood hazard area at State Highway 14, Whangārei
AUT.046711.01.01	2	31/07/2025	Mike and Shirley Edean Marsden Charitable Trust – Wastewater discharge at Marsden Estate, Kerikeri
AUT.025433.01.02	1	1/08/2025	Mangonui Haulage Limited – Groundwater take for a truck wash at Whangatane Drive, Kaitāia
AUT.002228.01.06	1	4/08/2025	Newman Farms Limited – Discharge farm dairy effluent at Mangakaraetu Road, Kerikeri
AUT.037132.01.02	6	4/08/2025	Yeates – Jetty facility in the coastal marine area in Waikare Inlet, Bay of Islands
AUT.042789.01.02	3	5/08/2025	AINZ Fund 12 Limited – Stage 3 bulk earthworks at Molesworth Drive, Mangawhai
AUT.043064.01.02	1	5/08/2025	Te Tai Tokerau Water Trust – High flow take from the Waitangi River for filling Otawere reservoir
AUT.003968.01.04	1	7/08/2025	H A Inglis – Groundwater take for irrigation at Awanui
AUT.024340.08.04	1	7/08/2025	Wolf 2008 Limited – Groundwater take for supply of Port Marsden Service Centre
AUT.046775.01.01	2	7/08/2025	Buckle – Domestic wastewater discharge at Dundas Road, Riverside, Whangārei
AUT.002229.01.05	1	8/08/2025	F G T Farms Limited – Discharge farm dairy effluent at Kerikeri
AUT.046616.01.01	6	8/08/2025	Whangarei District Council – Hard protection structure at Ngunguru Road, Ngunguru
AUT.006270.01.05	2	11/08/2025	Sielia Family Trust – Jetty in the coastal marine area in the Kawakawa River, Bay of Islands
AUT.046788.01.01	3	13/08/2025	Hume Pack-N-Cool Limited – Bore construction at State Highway 1 Pākaraka
AUT.046608.01.01	3	14/08/2025	Channel Infrastructure NZ Limited – Three monitoring bores at Ralph Trimmer Drive, Marsden Point
AUT.046694.01.01	4	14/08/2025	NZTA – Land drainage for slip remediation works at State Highway 1, Mangamuka Gorge, Mangamuka
AUT.003527.01.03	1	19/08/2025	Trebcado Limited – Groundwater take for irrigation at Hukatere Road
AUT.003888.01.03	1	20/08/2025	Trebcado Limited – Groundwater take for irrigation of horticultural crops
AUT.008605.01.03	1	20/08/2025	Trebcado Limited – Groundwater take from two bores at Hukatere Road, Pukenui
AUT.045770.01.02	3	21/08/2025	Arco Group Limited – Earthworks in a flood hazard area at Saleyards Road, Kauri, Whangārei
AUT.046693.01.01	3	22/08/2025	NZTA – Culvert installation and removal at State Highway 1, Mangamuka Gorge, Mangamuka
AUT.046781.01.01	3	25/08/2025	Northland Holdings 2016 Limited – Subdivision works in and near a wetland at Tara Road, Mangawhai
AUT.046851.01.01	2	25/08/2025	Northland Holdings 2016 Limited – Ongoing discharge of wastewater to land at Tara Road, Mangawhai
AUT.046852.01.01	2	25/08/2025	Northland Holdings 2016 Limited – Ongoing discharge of wastewater to land at Tara Road, Mangawhai
AUT.046853.01.01	2	25/08/2025	Northland Holdings 2016 Limited – Ongoing discharge of wastewater to land at Tara Road, Mangawhai
AUT.046854.01.01	2	25/08/2025	Northland Holdings 2016 Limited – Ongoing discharge of wastewater to land at Tara Road, Mangawhai
AUT.046855.01.01	2	25/08/2025	Northland Holdings 2016 Limited – Ongoing discharge of wastewater to land at Tara Road, Mangawhai
AUT.046856.01.01	2	25/08/2025	Northland Holdings 2016 Limited – Ongoing discharge of wastewater at Tara Road, Mangawhai
AUT.013906.01.02	2	26/08/2025	Matich – Jetty berth at Fishermans Bay, Rūāwai
AUT.045969.01.01	5	26/08/2025	Coastguard Whangaroa Inc – Pontoon in the coastal marine area adjacent to Whangaroa Road, Whangaroa Harbour
AUT.040244.01.02	1	27/08/2025	Westpac Mussels Distributors Limited – Commercial swing mooring – Totara North, Whangaroa Harbour

IRIS ID	Consents Required	Issue Date	Applicant & Description
AUT.046809.01.01	4	27/08/2025	Far North District Council – Earthworks for a walkway between Waterfront Road and State Highway 1, Pukenui
AUT.002911.02.02	1	28/08/2025	M & M Dairies Limited – Discharge farm dairy effluent at Matauri Bay Road, Kāeo
AUT.009614.01.03	1	28/08/2025	Orcada (2011) Limited – Discharge farm dairy effluent at Martin Road, Kāeo
AUT.042237.01.02	4	28/08/2025	Kaipara District Council – Quarry activities at Greenhill Quarry at Poutō Road, Te Kōpuru
AUT.046770.01.01	3	28/08/2025	Wolf 2008 Limited – Two bores at Port Marsden Highway, Ruakākā
AUT.046844.01.01	1	29/08/2025	Ngahere Green Limited – Take groundwater from an existing bore at Norris Road, Maungatāpere
AUT.004018.01.04	2	1/09/2025	JR and CF Limited – Discharge wastewater from commercial premises at Lamb Road, Pukenui
AUT.046486.01.02	6	4/09/2025	Te Whatu Ora – Health New Zealand – Reclamation in a wetland for carpark extension at Whangārei Hospital
AUT.037271.01.02	1	9/09/2025	MacDonald – Swing mooring in the coastal marine area in Orokawa Bay, Bay of Islands
AUT.037272.01.02	1	9/09/2025	MacDonald – Swing mooring in the coastal marine area in Orokawa Bay, Bay of Islands
AUT.046859.01.01	3	10/09/2025	Kaiikanui Hills Limited – Earthworks for a building platform at Russell Road, Whangārei
AUT.046867.01.01	3	10/09/2025	Woodward – Bore construction at Far North Road, Houhora
AUT.046868.01.01	3	10/09/2025	Jobe – Bore construction for domestic use at Far North Road, Pukenui
AUT.003788.01.04	1	11/09/2025	McLarnon – Groundwater take for irrigation at Kauri Flats
AUT.038555.01.02	2	11/09/2025	Graham – Discharge domestic wastewater at Ngunguru Road, Ngunguru
AUT.046806.01.01	3	11/09/2025	Hi-Tec Property Developments Limited – Earthworks at Waiotoi Road, Ngunguru
AUT.046811.01.01	6	11/09/2025	Kody Property Limited – Earthworks within 10 metres of wetlands at Marsden Point Road, Ruakākā
AUT.046850.01.01	1	11/09/2025	Craymen Fishing Limited – Non MM4 swing mooring in the coastal marine area at Motu Kauri Island
AUT.028959.01.02	3	12/09/2025	Kahiwiroa Farms Limited – Discharge farm dairy effluent at Mangakāhia Road, Parakao
AUT.046860.01.01	2	12/09/2025	Kaipara District Council – Discharges of underdrainage water and diluted wastewater at Brown Road, Hakaru
AUT.008271.06.01	2	16/09/2025	New Zealand Transport Agency – Waka Kotahi – Extension of the Paihia seawall in the coastal marine area, Paihia
AUT.046866.01.01	5	22/09/2025	HJM Whanau Trust – Earthworks for a papakāinga at Russell Road, Ōākura
AUT.007063.01.04	1	23/09/2025	Rudolphs Limited – Abrasive blasting and spray painting at Lower Port Road, Whangārei
AUT.002344.01.05	1	24/09/2025	Mangawhai Golf Club Inc – Take groundwater from three bores for a golf club at Molesworth Drive, Mangawhai
AUT.046896.01.01	3	25/09/2025	Karena – Bore construction for domestic and stock use at Te Ahu Road, Kaitāia
AUT.032711.01.02	1	29/09/2025	Reid – Swing mooring in the coastal marine area in Paroa Bay, Bay of Islands
AUT.034430.01.02	1	29/09/2025	Wilson – Swing mooring 2067 in the coastal marine area in the Whananaki River
AUT.011377.01.03	1	30/09/2025	The Kotare Station Trust – Discharge farm dairy effluent to Otukere Stream, Mangamuka
AUT.037928.03.01	1	30/09/2025	Whangarei District Council – Hard protection structure extension above mean high water springs at Hamon Road, Waipū

Table 8: Consents Decisions Issued 1 October to 31 December 2025

IRIS ID	Consents Required	Issue Date	Applicant & Description
AUT.004204.01.06	4	1/10/2025	Fonterra Ltd - Discharge wastewater to the CMA, Otamatea River, Maungaturoto
AUT.046929.01.01	3	1/10/2025	Minister of Education - Bore at Te Rangi Aniwaniwa School, Quarry Road, Awanui
AUT.007762.01.03	5	2/10/2025	E J Reed & Co Ltd - Extract rock for a quarry at Bullmans Rd, Ohaeawai
AUT.008647.01.07	1	3/10/2025	Avokaha Ltd - Groundwater take for irrigation at Turk Valley Road, Houhora
AUT.037274.01.02	1	3/10/2025	St George - Renewal - Groundwater take for horticultural irrigation at Whaler's Rd, Houhora
AUT.046897.01.01	6	3/10/2025	Te Roroa WOCT - Earthworks and vegetation removal at 7229 SH 12, Waimamaku
AUT.045971.01.01	5	6/10/2025	Jackson Hikurangi Ltd - Subdivision works at George St, Hikurangi
AUT.046917.01.01	2	6/10/2025	Khans Developments and Investments Limited - Onsite WW discharge at SH1, Topuni
AUT.046857.01.01	1	7/10/2025	Te Tai Tokerau Water Trust - Take from Waitangi River to assist initial filling of Otawere Reservoir
AUT.046810.01.01	5	9/10/2025	Tau Henare Marae - Discharge WW at a marae at 3254 Pipiwai Rd, Pipiwai
AUT.046925.01.01	1	9/10/2025	Adventure North Ltd - Non MM4 swing mooring 4287 Mangonui Harbour
AUT.046938.01.01	2	9/10/2025	Darin - Works near a wetland at 1426C Inland Rd, Karikari Peninsula (NES FW)
AUT.046943.01.01	2	9/10/2025	Taumata Plantations Ltd - Harvesting on Orange Zone land at Avoca Forest, Tangowahine
AUT.046131.01.01	4	10/10/2025	Harbourside Boat Works Ltd - Discharge SW to CMA in Hatea River, Whangarei Harbour
AUT.046789.01.01	3	10/10/2025	Waitomo Papakainga Dev Soc Inc - Earthworks for papakainga at 16 Puckey Ave, Kaitaia
AUT.046934.01.01	3	10/10/2025	Atlas Quarries Ltd - Filling earthworks for a quarry at S/H 1, Brynderwyn
AUT.003580.01.04	1	13/10/2025	Rangaunu Orchard Ltd - Groundwater take for irrigation at Paparore Rd, Paparore
AUT.008032.01.03	1	13/10/2025	Kaipara District Council - Gwater take adj to 12 Fagan Pl, Mangawhai
AUT.008203.01.03	1	13/10/2025	Ongare Trust - Take groundwater for irrigation at Whalers Rd, Pukenui
AUT.046725.01.01	6	14/10/2025	Keri Green Ltd - Discharge from compost operation at Te Ahu Ahu Rd, Oromahoe
AUT.046858.01.01	1	15/10/2025	Cresswell - Pontoon facility in CMA at Darch Point, Whangarei Harbour
AUT.046863.01.01	1	15/10/2025	Whangarei District Council - Discharge to CMA for removal of algal growth on boat ramps in Whangarei
AUT.046963.01.01	3	15/10/2025	Aratoro Farm Ltd - Bore construction at 2048 S/H 1, Okaihau
AUT.046932.01.01	3	16/10/2025	Ryan - Earthworks in flood hazard area at 37 Black Swamp Rd, Mangawhai
AUT.046937.01.01	3	16/10/2025	The Rise Ltd - Bulk earthworks near wetland at Pigeonwood Pl, Mangawhai - NES FW
AUT.046958.01.01	3	16/10/2025	Whangarei District Council - Earthworks for new No. 1 artificial turf - Tikipunga Domain Sports Park
AUT.046061.01.03	4	17/10/2025	Mangawhai Hills Limited - Earthworks for Subdivision development at Cove Road, Mangawhai (NES-FW)
AUT.046986.01.01	5	20/10/2025	Carpenter Investments Ltd - Marine farm in Waikare Inlet, Bol
AUT.046959.01.01	3	21/10/2025	Waipu Golf Club Incorporated - Bore construction at S/H 1, Waipu Golf Club
AUT.046697.01.01	7	23/10/2025	Smith - Occupy space with a slipway structure in the CMA in Tutukaka Harbour
AUT.013007.01.03	3	24/10/2025	Seeka Limited - Discharge treated wastewater to ground at Kerikeri

IRIS ID	Consents Required	Issue Date	Applicant & Description
AUT.046957.01.01	4	24/10/2025	Hayden Barrett FT - Earthworks in a high risk FHZ at 26 & 32 View Rd, Hikurangi
AUT.046962.01.01	4	28/10/2025	Mangawhai Bush Estate Ltd - Subdivision works at Kaiwaka-Mangawhai Rd, Mangawhai (NES FW)
AUT.046969.01.01	3	28/10/2025	Aubrey - Bore construction for domestic use at 4 Harcourt Close, Pataua North
AUT.046880.01.01	2	29/10/2025	Summit Forests NZ Ltd - Vegetation clearance at Buchanan Forest - Awaroa Road, Broadwood (NES CF)
AUT.046936.01.01	3	29/10/2025	Mangawhai Hills Ltd - Bulk earthworks for subdivision at Cove Rd, Mangawhai
AUT.047001.01.01	3	29/10/2025	Six - O - Farms Ltd : Bore construction at 4402 S/H 12, Ruawai
AUT.002459.01.04	1	30/10/2025	Avocado Investments Ltd - Take groundwater for irrigation at Waipapakauri
AUT.003964.01.04	1	30/10/2025	Neho - Take from bores for irrigation at Motutangi
AUT.023557.01.03	1	30/10/2025	Whispering Pines Ltd - Take groundwater for irrigation at Hukatere Rd, Pukenui
AUT.046968.01.01	3	30/10/2025	Lawrence and McMahan - Bore construction at 16 Matai Bay Rd, Whatuwhiwhi
AUT.007108.01.03	1	31/10/2025	Matalaka Trust - Groundwater take for irrigation at Hukatere Road
AUT.008177.01.03	1	31/10/2025	Clark - Groundwater take for irrigation at Imms Road, Awanui
AUT.029091.01.02	1	31/10/2025	Price - Groundwater take for irrigation at Far North Rd, Waihopo
AUT.046965.01.01	2	31/10/2025	Whangarei District Council - Floating boatramp pontoon at Tutukaka
AUT.046990.01.01	6	3/11/2025	Far North District Council - Bridge construction at 22 Church Road, Kaitaia
AUT.007503.01.02	2	4/11/2025	Far North District Council - Discharge contaminants from closed landfill at Recreation Road, Kaikohe
AUT.007768.01.03	3	5/11/2025	Oruawharo Incorporation - Take water from dam reservoir at Oruawharo Rd, Wellsford
AUT.045763.01.02	2	5/11/2025	H5 Whanau Trust - Discharge WW to land for a papakainga at 6A Waimanoni Road, Awanui
AUT.002890.01.03	1	6/11/2025	Rising Star Orchards Ltd - Take groundwater for irrigation at S/H 1, Pukenui
AUT.008340.01.04	1	6/11/2025	Rising Sun Orchards Limited: Groundwater take for irrigation at Motutangi
AUT.044173.01.02	11	6/11/2025	Kaipara District Council - Earthworks for stopbank upgrade, Dargaville to Te Kopuru (NES-FW)
AUT.046765.01.01	4	6/11/2025	Far North District Council - Slip repair works Waiare Rd, Kaeo
AUT.046991.01.01	4	6/11/2025	Far North District Council - Earthworks in a FHA at Wihongi Street, Kaikohe
AUT.047018.01.01	3	6/11/2025	Broadwood Area School BoT - Bore construction at Broadwood Area School, Broadwood Rd, Broadwood
AUT.047021.01.01	3	6/11/2025	Mangawhai Beach School BoT - Construction of 2 bores at 34 Insley St, Mangawhai
AUT.036471.01.02	1	7/11/2025	The Mangonui Volunteer Fire Brigade Trust - Groundwater take at Wrathall Rd, Mangonui
AUT.045356.05.02	1	7/11/2025	Meridian Energy Limited - Divert SW, Ruakaka
AUT.046635.01.01	5	7/11/2025	Greensmith Farming Ltd - Retrospective consent for works in Kaihu river floodplain at Mamaranui
AUT.046964.01.01	5	7/11/2025	Whangarei District Council - Earthworks to upgrade the Oakura sports park at Wharua Rd, Oakura
AUT.004237.01.04	3	10/11/2025	Far North District Council - Discharge from a camp ground, Tauranga Bay
AUT.016914.02.02	1	10/11/2025	Rising East Orchards Ltd - Take groundwater at Norton Rd, Waiharara, Awanui
AUT.020726.02.03	1	10/11/2025	Williams - Groundwater take for irrigation of horticulture crops, Hukatere Rd, Pukenui

IRIS ID	Consents Required	Issue Date	Applicant & Description
AUT.047086.01.01	2	10/11/2025	Maritime New Zealand - Disturb CMA for oil spill exercises at Marsden Point, Whangarei
AUT.047014.01.01	2	11/11/2025	EB Developments Ltd - Communal onsite WW discharge to land at Tamure Pl and Peter Snell Rd, Ruakaka
AUT.043972.01.03	5	13/11/2025	Metlifecare Limited - Earthworks at 15 Sailrock Dr, Mangawhai Heads - NES FW
AUT.046842.01.01	3	17/11/2025	Northpower Ltd - Earthworks for substation at cnr Seascape Cr and Cove Rd, Waipu
AUT.047054.01.01	3	17/11/2025	Brown - Earthworks within 10m of a stream at 277 Finlayson Brook Road, Waipu
AUT.047055.01.01	1	17/11/2025	Whangarei District Council - Culvert in Kaimamaku Stream at Peach Orchard Rd, Whakapara
AUT.007231.01.05	1	18/11/2025	Kaipara District Council - Discharge WW to land at Glinks Gully WWTP, Rope Cr, Te Kopuru
AUT.046916.01.01	1	18/11/2025	Tararua Wind Power Limited - Retrospective - Road improvement works - Kaiwaikawe Wind Farm
AUT.046822.01.01	4	20/11/2025	Northland Regional Council - Flood drainage works at Otamatea Marae, Tanor Rd, Maungaturoto
AUT.046981.01.01	3	20/11/2025	Top Energy Ltd - Overhead power line structures in CMA along Kohukohu Rd, Kohukohu
AUT.046992.01.01	1	20/11/2025	DJ & FJ Lynch Ltd - Divert trib of Waionehu Stream for wetland reinstatement at South Rd, Waipu
AUT.047028.01.01	2	20/11/2025	Whangarei Heads School BoT - Discharge WW at Whangarei Heads School, Taurikura
AUT.046517.01.02	1	21/11/2025	Te Rangi - Discharge domestic WW to land at 75 Old North Rd, Whakapara
AUT.004335.01.05	5	24/11/2025	McRobbie Dowling Limited - Operation of limestone quarry at Arapohue Road, Dargaville
AUT.007445.01.05	3	24/11/2025	Whangarei District Council - Hikurangi WWTP
AUT.046303.08.01	4	24/11/2025	Northland Regional Council - Riverworks for flood protection at Russell Rd, Punaruku
AUT.047087.01.01	3	25/11/2025	Port Nikau Investments JV - Earthworks for site development at 325 Port Road, Whangarei
AUT.047024.01.01	7	26/11/2025	Whangarei District Council - Earthworks associated with upgrade of Poroti WTP
AUT.047070.01.01	5	26/11/2025	Kaipara District Council - Culvert and floodgate at 60 Beach Road, Dargaville (NES FW)
AUT.033120.01.02	1	27/11/2025	Oates - Swing mooring 880 - Orongo Bay, Bay of Islands
AUT.039503.01.03	1	27/11/2025	Oates - Non MM4 swing mooring 2914 in CMA in Orongo Bay, Bay of Islands
AUT.047013.01.01	2	27/11/2025	Top Energy Ltd - Replace 8 electricity poles near wetland at Tauranga Bay Road, Kaeo (NES FW)
AUT.008985.01.04	2	28/11/2025	Board of Trustees Maungatapere School - Discharge treated WW to land at Maungatapere School
AUT.047113.01.01	3	28/11/2025	Mills - Earthworks for building platform at 651 Kokopu Rd, Whangarei
AUT.041052.01.02	1	1/12/2025	Davey - Swing mooring 262 - Northern shore, Mangonui Harbour
AUT.047045.01.01	3	1/12/2025	Gardner - Subdivision earthworks in FHZ near a wetland at 82 Mangawhai Heads Rd, Mangawhai Heads
AUT.006818.01.04	4	2/12/2025	Avoca Lime Company (2010) Ltd - Extraction of rock for a quarry at Lovell Rd, Ruatangata
AUT.008206.01.03	2	3/12/2025	Cann - Domestic wastewater discharge to ground at 960 One Tree Point Road, Ruakaka
AUT.008909.01.03	1	3/12/2025	Fenney - Groundwater take or horticulture use at 44 Hardie Road, Glenbervie
AUT.047104.01.01	2	3/12/2025	Morunga - Discharge WW for papakainga development at 2443 S/H 12, Waima
AUT.002898.01.04	1	8/12/2025	NNP Ltd - Take groundwater for irrigation at Taheke St, Ahipara
AUT.008953.01.03	3	8/12/2025	Topuni Timber Ltd - Discharge SW at a sawmill at SH 1, Kaiwaka

IRIS ID	Consents Required	Issue Date	Applicant & Description
AUT.047103.01.01	5	8/12/2025	ForestryCo Ltd - Forestry earthworks at Kaikohe Forest, Otatau
AUT.007316.01.03	3	9/12/2025	Director General of Conservation - Resource consents for Matai Bay Camp Ground
AUT.008829.01.03	2	9/12/2025	Whangarei District Council - Discharge WW to land at public toilet at Kowharewa Bay, Tutukaka
AUT.012838.01.03	3	9/12/2025	Whangarei District Council - Discharge to land at WWTP, Wharau Road, Oakura
AUT.046582.01.01	1	9/12/2025	KSL Ltd - Renewal - Groundwater take for proposed orchard at Turk Valley Road, Houhora
AUT.047107.01.01	3	9/12/2025	Meridian Energy Ltd - Bore construction for monitoring at Ruakaka Energy Park
AUT.012250.01.03	1	10/12/2025	Culham - Groundwater take at Ngunguru Road, Glenbervie
AUT.027391.01.03	1	10/12/2025	Stanisich - Take groundwater for irrigation of horticultural crops at Waiharara
AUT.003187.02.04	1	11/12/2025	Xue and Jin - Take groundwater for irrigation at Crawford Rd, Maungakaramea
AUT.046516.01.02	6	11/12/2025	Kaipara District Council - Clear veg near Awakino River for works at WWTP Finlayson Park, Dargaville
AUT.047134.01.01	3	11/12/2025	Workman Properties Ltd - Earthworks within 10m of a watercourse at Henry Going Way, Onerahi
AUT.004761.01.05	2	12/12/2025	Stonehaven Village Trust - Discharge wastewater at Stonehaven Drive, Maungakaramea
AUT.039644.01.02	1	12/12/2025	Doody & Wedding - S136 transfer of water take at Burnage Rd, Houhora
AUT.047061.01.01	2	12/12/2025	New Zealand Transport Agency - Discharge WW at 63 Port Marsden Highway, Marsden Point
AUT.047114.01.01	4	12/12/2025	Wilson - Divert SW near a wetland at Black Swamp Rd, Mangawhai (NES FW)
AUT.047215.01.01	1	12/12/2025	Reyland and Repia - Ground water take for horticuture irrigation at Burnage Road, Houhora
AUT.047069.01.01	2	15/12/2025	Kaipara District Council - Discharge community WW to land at 221 Molesworth Drive, Mangawhai
AUT.047108.01.01	6	15/12/2025	Whangarei District Council - Earthworks to decommission a dam at 210 Gomez Road, Hikurangi
AUT.011254.01.03	2	16/12/2025	McQuoid - Jetty in CMA in Ngunguru River, Ngunguru
AUT.046411.01.02	2	16/12/2025	Otamatea Marae Trustees - Discharge WW to land for a marae at Tanoa Road, Maungaturoto
AUT.047182.01.01	4	16/12/2025	Tararua Wind Power Ltd - Earthworks near wetland at Maitahi Road, Mamaranui - Kaiwaikawe Wind Farm
AUT.008528.01.06	7	18/12/2025	Croft Pole Distributors Ltd - Stormwater discharges for timber treatment site, Kauri
AUT.011387.01.03	1	18/12/2025	PS Rentals Limited - Take groundwater for irrigation, Cemetery Rd, Maunu
AUT.046926.01.01	7	18/12/2025	Buckland - Boat ramp structure in CMA at 84 Rangihoua Rd, Purerua Peninsula, Kerikeri
AUT.047125.01.01	3	18/12/2025	Quail Ridge Country Club Ltd - Earthworks for site development at 82 Rainbow Falls Road, Kerikeri
AUT.038290.12.02	1	19/12/2025	Kerikeri Cruising Club Inc - Additional marina berths for Doves Bay Marina
AUT.047084.01.01	1	19/12/2025	Muriwhenua Inc - Surface water take for irrigation at 1171 Te Hapua Road, Kapowairua
AUT.047136.01.01	3	19/12/2025	Northpower Ltd - Works for power line project between Maungaturoto to Mangawhai
AUT.047187.01.01	3	19/12/2025	NZTA - Eight monitoring bores associated with the Northland Corridor Project
AUT.047071.01.01	3	23/12/2025	Far North District Council - Erosion management - Kororareka Bay, Russell

Table 9: Applications more than 12 months old on 31 December 2025

IRIS ID	Applicant	Description	Received Date	Comments
APP.004835	Far North District Council	Kerikeri urban area stormwater discharges	4/10/2011	Applicant has provided addendum updating the application documents. Awaiting NRC to complete Kerikeri Flood Modelling before proceeding notification of the application.
APP.037501	H Tepania	Marine farm at Southern end of 90 Mile Beach (Te Oneroa-a-Tōhē)	3/03/2015	Section 37 extension requested by applicant to allow discussions with Te Hiku about activities on Te Oneroa-a-Tōhē.
APP.038180	Whangarei District Council	Comprehensive stormwater network consent for Upper Whangarei Harbour catchments	25/02/2016	Section 37 extension requested by applicant. Addendum updating the application has been received. Applicant is identifying industrial and trade premises within its network prior to council proceeding with notification of the application.
APP.038601	North Western Mussels Limited	Mussel spat catching farm off the West Coast of 90 Mile Beach (Te Oneroa-a-Tōhē)	15/07/2016	Section 37 extension requested by applicant. Council has asked the applicant whether it wishes to withdraw application as no further progress has been made.
APP.005059	Golden Bay Cement	Stormwater discharges to CMA from a cement manufacturing site, Portland	9/11/2018	Section 128 review. Review of conditions now completed. The council will prioritise the issuing of this decision.
APP.004204	Fonterra Limited	Replacement consent to discharge process wastewater from the Maungaturoto dairy factory into the Ōtamatea River estuary	16/03/2021	Consents granted in October 2025
APP.000932	Far North District Council	Replacement consents for the Kaitiāia wastewater treatment plant at Bonnetts Road, Kaitiāia	24/08/2021	The two heard submitters on this application have withdrawn their wish to be heard. Council is in discussions with applicant regarding conditions. Delegated decision on application will be made prior to the end of February 2026.

IRIS ID	Applicant	Description	Received Date	Comments
APP.030602	Far North District Council	Replacement consent for sludge storage facility at Kaitāia - jointly processed with WWTP application	24/08/2021	As above for APP.000932.
APP.002417	Far North District Council	Renewal of consents for the Kaikohe WWTP	27/08/2021	Application publicly notified with 2 wishing to be heard submissions received. As a result of additional information provided by the applicant, these submitters subsequently withdrew their wish to be heard. Council is currently finalising conditions of consent with the applicant. Delegated decision on application will be made prior to end of February 2026.
APP.043384	G S Jacobsen	Retrospective consent for a retaining wall and mooring, and proposed new boardwalk, Pukenui	20/01/2022	Section 92 hold for further information. Applicant is now proposing to remove structures and withdraw this application. The council to confirm withdrawal of the application once structures have been removed.
APP.043888	Carrington Estate Jade LP	Earthworks for residential subdivision at Matai Bay Road and Whatuwhiwhi Road	30/05/2022	Joint notification with FNDC – NRC is lead agency. One submission received from Haititaimarangi 339 Trust opposing the application and wishing to be heard. The council has advised the applicant that it will be returning its application as incomplete under new provisions of the RMA. However, the council cannot do this until May 2026 and is awaiting response from the applicant on this matter.

IRIS ID	Applicant	Description	Received Date	Comments
APP.007205	Far North District Council	Replacement consents for discharges associated with operation of the Kāeo WWTP	27/07/2022	Applicant has provided CIA and an addendum to the application providing additional information. Council has determined that the application can be processed on a non-notified basis, and draft conditions of consent have been agreed to. The applicant is in discussions with tangata whenua regarding the conditions prior to council issuing a decision on the application.
APP.007399	Far North District Council	To discharge treated wastewater to Hihi Stream, Hihi Beach WWTP	31/08/2022	Application was publicly notified, with the submission period closing on 22 January 2026. No submissions were received and council is in discussion with the applicant regarding draft conditions of consent.
APP.044441	Shoresite Properties Limited	Bulk earthworks for subdivision at Sun Valley Drive, Morningside, Whangarei	5/10/2022	Section 92 hold for additional information on stormwater system for subdivision. Council has contacted applicant to confirm whether proposal is still active or whether application is to be withdrawn.
APP.044619	Kiripaka Holdings Limited	Earthworks for an 84 lot development at Kiripaka Road, Whangarei	24/11/2022	Section 37 extension agreed to by applicant. Applicant has advised that it is awaiting geotechnical report for subdivision before progressing any further. Council has followed up with the applicant to confirm that they still wish to proceed with the development.
APP.044727	Quail Ridge Country Club Limited	Proposed pedestrian bridge across Kerikeri River	24/01/2023	Section 92 hold for information on flooding effects. Joint application with FNDC. Applicant has requested public notification and FNDC will be lead agency. No confirmation yet on when application will be notified.

IRIS ID	Applicant	Description	Received Date	Comments
APP.044932	Explore Limited	Jetty facility in the coastal marine area at Omakiwi Cove, Bay of Islands	18/04/2023	On Section 92 hold awaiting further information. Applicant has provided an initial response which was not adequate. Applicant is considering whether to provide further information or publicly notify application. Council has assigned to a consultant to progress the processing of this application.
APP.002773	Imerys Ceramics New Zealand Limited	Renewal of consents for quarrying and processing halloycite and kaolin clay, Takou Bay	19/04/2023	The applicant has agreed to draft conditions. A decision on this application will be made by end of February 2026.
APP.002577	Far North District Council	Replacement consents for Rāwene wastewater treatment plant	28/04/2023	Section 37 extension to processing timeframes requested by applicant to allow it to discuss application with tāngata whenua and interested groups. Council advised that the application would be publicly notified in early 2026. However, request has been received not to proceed with notification so that a land disposal option can be finalised.
APP.019502	Far North District Council	Discharges from Kaitāia Resource Recovery Centre	31/05/2023	Section 37 extension to processing timeframes requested by the applicant to allow it to discuss the application with tāngata whenua. Council has asked for update on these discussions.
APP.045333	Pattle Delamore Partners Limited	Discharges associated with a waste transfer station at 22 Church Street, Kaitāia	29/08/2023	Section 37 extension to processing timeframes requested by the applicant to allow it to discuss the application with tāngata whenua. Council has asked for update on these discussions.
APP.045492	VMC Trust	New swing mooring in Cooks Cove, Motuarohia Island, Bay of Islands	31/10/2023	Section 37 extension to allow applicant to provide an amended application. No amendment has been received to date. Council has advised applicant that public notification of the existing application is likely.

IRIS ID	Applicant	Description	Received Date	Comments
APP.008339	Far North District Council	To discharge treated wastewater, including Russell Landfill leachate, to ground via disposal boreholes	19/12/2023	Section 37 extension to processing timeframes requested by the applicant to provide an update on the investigation into the performance of the disposal system. Applicant has advised that investigation is still ongoing.
APP.045648	Whangarei District Council	Discharge to Ahuroa River from Ahuroa WTP at Waipū	20/12/2023	Section 92 request for additional information has been satisfied. Council is now processing application with decision likely to be made before end of February 2026.
APP.045827	IDF Development Limited	Jetty and associated activities in the coastal marine area adjacent to 282 Rangihoua Road, Purerua Peninsula, Te Puna Inlet, Bay of Islands	02/04/2024	Section 92 request for additional information regarding ecological effects has been satisfied. Applicant is currently discussing ecological effects assessment with tangata whenua.
APP.045820	Northland Regional Council	Benching of land and install new stop banks to maximise floodwater passage under new State Highway 10 bridge at Kāeo	04/04/2024	Application withdrawn in December 2025
APP.045927	C R Cashmore	Non MM4 swing mooring in Mukimuki Bay, Bay of Islands	17/06/2024	On Section 92 hold awaiting further information on ecological and cultural effects. Council has followed up with applicant who has confirmed that they still wish to proceed with the application.
APP.005055	Northport Limited	Replacement consents for dredging of the Turning Basin and associated activities at Marsden Point, Whangarei Harbour	11/09/2024	Council has requested the applicant to withdraw this application as the activity is included in a recent suite of consents granted for the Port expansion.
APP.045568	Kaipara District Council	Place, use and occupy space in the coastal marine area with a tidal gate structure in Awarua River, Ruawai	28/08/2024	Decision on this application has been made.
APP.046222	P Cullinan C/- Pacific Coast Surveys Limited	Earthworks in a flood zone, Mangawhai	13/11/2024	On Section 92 hold awaiting further information on a natural inland wetland. Applicant has advised delay due to availability of ecologist. Council to follow

IRIS ID	Applicant	Description	Received Date	Comments
				up with applicant regarding s92 response.

Attachments/Ngā tapirihanga

Nil

TITLE: Insurance Summary 2025/2026
From: Bruce Howse, Pou Taumatua – Group Manager Corporate Services
Authorised by: Carol Cottam, Deputy GM Corporate Services, on 10 February 2026

Whakarāpopototanga / Executive summary

Council's total insurance premium for 2025/26 is \$710,914, this represents an 8% decrease over the 2024/25 total insurance premium of \$772,732.

A summary of council's insurance renewals for 2025/26 is attached. This summary includes comments on changes and drivers in the decrease in premium values.

The more material premium changes relate to:

- **Material damage** (\$42,642 premium decrease) – driven by the insurance market softening for the current insurance period. NRC currently recovers 83% of the premium from tenants across all rental properties.
 - **Professional indemnity** (\$9,430 premium increase).
 - **Motor Vehicle** (\$28,011 premium decrease due to Vehicle values being Market value rather than replacement)
-

Ngā mahi tūtohutia / Recommendation

That the report 'Insurance Summary 2025/2026' by Bruce Howse, Pou Taumatua – Group Manager Corporate Services and dated 21 January 2026, be received.

Background/Tuhinga

Nil

Attachments/Ngā tapirihanga

Attachment 1: Insurance Renewals 2025/2026 [↓](#) 

Insurance Policy	Covers	2024-25	2024-25	2024-25	2025-26	2025-26	2025-26	Comments
		Cover \$	Premium Pa	Excess	Cover \$	Premium Pa	Excess	
Material Damage Fire/ Material Damage Ex Fire	Material damage cover insures Council against loss or damage to physical assets including buildings, contents, plant and equipment & field equipment	\$107,678,470	\$236,422	\$10,000	\$107,678,470	\$193,781	\$10,000	ACM Advised there would a slight decrease in Premiums for this year as the Market has "softened"
Liability Excess Layer - National Councils Collective	Additional Layer over and above the \$15,000,000 Liability Insurance	\$145,000,000	\$24,459	\$15,000,000	\$145,000,000	\$27,346	\$15,000,000	No Change
Public Liability	Public Liability Insurance, often referred to as General Liability, gives you peace of mind, protecting council business against such claims by providing compensation for property damage, and personal injury or death in circumstances that are not covered by the Accident Compensation Commission (ACC)	\$15,000,000	\$22,777	\$10,000	\$15,000,000	\$25,875	\$10,000	No Change
Professional Indemnity	Protects Council and staff against any financial losses or legal action taken against Council for services or advice you have provided.	\$15,000,000	\$134,317	\$25,000	\$15,000,000	\$143,747	\$25,000	No Change
Commercial Motor	Protects any vehicles used for Council purposes against property damage and liability	\$3,651,431	\$127,340	\$500	\$3,133,015	\$99,329	\$500	Decrease in the Cover as the Vehicle Values are on Market value now rather than Replacement
Employers Liability	Employers Liability Insurance provides cover for claims made by employees against employers for injuries or illness occurring in the workplace - that falls outside the scope of cover provided by ACC.	\$1,000,000	\$1,849	\$1,000	\$1,000,000	\$1,884	\$1,000	No Change
Statutory Liability	A statutory liability policy is designed to protect Council from fines, penalties and reparation under the health and safety legislation imposed by the courts for unintentional breaches of most laws in New Zealand. It also covers the legal costs of investigating and defending claims	\$2,000,000	\$10,508	\$10,000 except for - \$25,000 claims arising from Health and Safety and Resource Management Act	\$2,000,000	\$10,543	\$10,000 except for - \$25,000 claims arising from Health and Safety and Resource Management Act	No Change
Harbour Masters Liability	** Wreck removal excess is \$100,000 Sums which the Insured is legally liable for whilst exercising the statutory powers and duties of Harbour Master.	\$40,000,000	\$88,140	\$50,000 except for - \$100,000 claims Wreck Removal	\$40,000,000	\$88,175	\$50,000 except for - \$100,000 claims Wreck Removal	No Change
UAV Hull and Liability Insurance	UAV Hull/ Drone cover of devices for the named Pilots Includes a \$1,000,000 Third party liability	\$69,732	\$4,013	\$250	\$74,006	\$4,253	\$250	Increase as we purchased 6 New drones of varying values
Forestry Cover	Standing Timber - Mt Tiger forest 12 Blocks Fire Fighting Levy, Re-Establish & Removal of Debris, Hill Strike and Claims Preparation	\$3,000,000	\$8,080	\$50,000	\$3,000,000	\$9,325	\$50,000	Limit of Liability \$3M and Sum Insured is \$5,168,413 - Just need to confirm this figure with Phil as I can't see the online form he submitted
Marine Hull	Covers Marine Hull and Navigation Aids - accidental loss or damage to boats used for commercial purposes. It includes salvage costs, and third party liability cover (\$5M). Vessels insurance covers accidental loss or damage to the vessel	\$6,452,500	\$37,063	Various	\$3,742,400	\$30,272	Various	Have Decreased the cover on Nav Aids to only cover the Bigger Buoys
Infrastructure	Flood Protection (Awanui, Kaeo, Whangarei Urban) Covers Physical loss caused by a Natural Catastrophe Event including: Earthquake, Natural Landslip, Flood, Tsunami, Tornado, Windstorm, Volcanic Eruption, Hydrotherman & Geothermal Activity and Subterranean Fire	\$49,316,231	\$36,224	\$100,000	\$47,200,871	\$32,889	\$100,000	Infrastructure desktop valuation was completed by ACM in 2025
Crime	Responds to claims for direct loss to Council arising from any fraudulent or dishonest act or acts committed by employees and third parties. Given the nature of this cover it is incumbent upon Council to maintain strictly confidentiality as to the existence or otherwise of such cover	\$1,000,000	\$11,093	\$25,000	\$1,000,000	\$11,088	\$25,000	No Change
Personal Accident	Financial and other assistance for Council, your employees and their families in the event of an employee's accidental injury or death	Various	\$14,156	7 day wait period for Weekly Injury Benefit and Weekly Sickness Benefit	Various	\$15,879	7 day wait period for Weekly Injury Benefit and Weekly Sickness Benefit	No Change
Travel	Covers Employees from financial losses occurred during international and domestic business trips	Various	\$1,203	\$250 for Mobile Electronic Equipment. 7 days wait period for Temporary Total Disablement. No other excesses	Various	\$1,403	\$250 for Mobile Electronic Equipment. 7 days wait period for Temporary Total Disablement. No other excesses	No Change
Cyber	Provides cover in the event that Council is a victim of a data breach. It covers the financial consequences of lost or stolen employees or customer data, including damages claims and loss of profit, while it also covers the cost of restoring or re-collecting data following a breach	\$2,000,000	\$15,090	\$25,000	\$2,000,000	\$15,125	\$25,000	No Change
		\$772,732			\$710,914			

TITLE: Internal Audit Schedule
From: Mandy Tepania, Audit and Assurance Lead
Authorised by: Carol Cottam, Deputy GM – Corporate Services, on 05 February 2026

Whakarāpopototanga / Executive summary

This report provides an overview of internal audits planned or being carried out, with additional details attached.

- **Table 1** provides a brief overview of the internal audit schedule.
- Summary and table of key recommendations from ‘The Pathways Te Huarahi Tika Quality reviews completed in December 2025.

Ngā mahi tūtohutia / Recommendation

That the report ‘Internal Audit Schedule’ by Mandy Tepania, Audit and Assurance Lead and dated 3 February 2026, be received.

Background/Tuhinga

Table 1. Internal Audit Schedule

Key				
Complete		Underway	Deferred	Not Started
Year	Item	Status		
2024/2025	The Pathway Te Huarahi Tika Quality Review – Internal Audit review across 24 business programmes	<ul style="list-style-type: none"> • Complete 		
2025	Local Government Act Section 17A Service Delivery Audits	<ul style="list-style-type: none"> • Information Services and Technology - Complete • Biodiversity (External)- Scope agreed but current program of works paused • Environmental Monitoring (External) - Complete • Northland CDEM Group - Capability Assessment (External) - Complete 		
2025	Internal Audit review on Infocouncil Agenda protocols	<ul style="list-style-type: none"> • Draft has been completed and is currently under final review (Information Classifications and Handling Policy) 		
2025	Financial Staff Benefit Policy Review – this review will include all policy relating to staff /councillor benefits/remuneration: Credit card, Travel, Expenditure,	<ul style="list-style-type: none"> • Sensitive Expenditure and Allocation of Council time and Resources Policy. Including the updated Procedures and guidelines (Sensitive expenditure procedures and guidelines) Communicated to staff in October 2025 and again in January 2026 through the Aotahi intranet. Complete 		

2025	Forest Management, audit of effectiveness of (outsourced) management, harvest schedule, health, and safety compliance, reporting etc. Biodiversity audit is completed – implementation will be reviewed as part of the overall audit outcomes.	<ul style="list-style-type: none"> • Scope and Schedule Roadmap complete • Draft management plan currently being reviewed
2025/2026	Procurement Management – Audit of current procedures, framework and training needs (Contract Management Audit – External Peer Review)	<ul style="list-style-type: none"> • Schedule of works underway as part of the Contract Management Programme update. System recommendations are anticipated by the end of September 2026
2025	Audit – Risk and Assurance Programme – review the criteria for Risk Appetite	<ul style="list-style-type: none"> • Deferred to March 2026
2025	Vehicle FBT – Audit on current use	<ul style="list-style-type: none"> • Audit is underway with monitoring and reporting due in May 2026
2025	Catering – Audit on consistency with Policy and procedures (Budget, approval)	<ul style="list-style-type: none"> • Audit is underway with monitoring and reporting due in May 2026
2025/2026	Annual Business Continuity Review – meeting with critical functioning services within NRC to ensure plans are up to date (contacts etc)	<ul style="list-style-type: none"> • Planned for March 2026
2026	Business Continuity Review – Tabletop exercise (specific scenario)	<ul style="list-style-type: none"> • Planned April 2026
2026	Grants / Funds / Efund Audit	<ul style="list-style-type: none"> • Planned for early 2026 following the Te Tira Kohi Putea Group working to coordinate all procedures and reporting following the approval of the policy.
2026	Policy and Procedures Audit Following the programme review – audit to identify procedures and protocols have made improvement and identify any further adjustments required.	<ul style="list-style-type: none"> • Planned Q3 2026

Summary Table of all recommendations from ‘The Pathways Te Huarahi Tika Quality review’.

This quality management programme was introduced in 2024 as a replacement for AS/NZS ISO 9001, regulatory and statutory requirements type audit. The focus aimed to provide descriptive and meaningful questions relative to NRC core business and performance.

Over a two-year period, 24 audits were completed providing an opportunity for management to speak frankly about areas of frustration, highlight skills, training and tools that would improve their productivity and programmes along with areas they have made improvements and could share outcomes, templates and procedures with others.

A team of internal auditors provided the resource working in pairs. This helped with the preparation and arrangements in providing the recommendations and ongoing follow up.

Theme	Key Recommendations
H&S & Onboarding	Improve induction; finalise Panic Light; address contractor issues
Legislative Workload	Use Complywith; streamline processes; monitor audit requirements
Reporting & Dashboards	Build BI dashboard; automate reporting; improve visibility via WayPoint
Budget & Resourcing	Persistent budget pressures; explore contractors; clarify manager workload expectations
Systems & ICT	Review tools; fix GIS delays; improve procurement system; enhance WayPoint
Training & Capability	Software training; procurement training; capture best practice; update warranted officer training
Governance & Processes	Fix LTP process; clarify councillor boundaries; review ToR; align Māori engagement
Planning & Calendars	Create annual P&C calendar; schedule ISO audits; improve work programme visibility
OFls & Improvement	Use Aotahi; apply Project Lite; focus on prevention and preparedness
Team Environment	Support regional offices; improve communication; confirm seating arrangements

The introduction of the WayPoint software programme has provided a platform to improve a number of concerns raised above, LTP process, oversight of programmes and projects, reduction in reporting and ability to review budgets and resourcing.

Training has been provided across our procedures programme (Promapp), Complywith the legislation updates notification software, shared information relating to software or programmes other teams are using that could provide some benefit and an opportunity to discuss areas for improvement. Recommendations were advanced with improvement either underway or captured through strategic refresh, policy or governance updates and better communications e.g. service ticket guidelines and notifications on Aotahi.

A review of the quality programme will be undertaken to sharpen its focus and increase its value for teams. The process will create space for groups to reflect on roadblocks, workloads, systems, and any opportunities for improvement as they plan ahead.

Attachments/Ngā tapirihanga

Nil

TITLE: Risk Management Activity Update

From: Mandy Tepania, Audit and Assurance Lead

Authorised by Bruce Howse, Pou Taumatua – Group Manager Corporate Services, on 05
Group Manager/s: February 2026

Whakarāpopototanga / Executive summary

The Risk Management Activity Update Report outlines the summary of the Council’s progress in risk management related activities including Strategic and Operational.

Ngā mahi tūtohutia / Recommendation

That the report ‘Risk Management Activity Update’ by Mandy Tepania, Audit and Assurance Lead and dated 4 February 2026, be received.

Background/Tuhinga

Risk can be simply defined as “The effect of uncertainty on objectives”; Risk management is the assessment of this uncertainty, and encompasses both the likelihood of something happening, and the consequences or impacts if it were to happen, which can introduce both opportunity and hazards.

Risk needs to be understood to make informed decisions.

The council has recently implemented a new risk management tool called ‘WayPoint’. The risk register in Waypoint provides an opportunity to capture Strategic, Operational, Programme and Project risks providing visibility for better management and overview at all levels.

Strategic Risks:

Risks become strategic in nature (as opposed to operational) where the risk widely impacts the whole organisation, as opposed to limited department. These risks are significant because they impact on the ability of the council to deliver against the Long-Term Plan (LTP). LTP holds the council accountable for their activities and long-term focus.

Operational Group Risks:

An operational risk presents a potential impact on the council’s individual groups achieving their objectives. Operational group risks are identified and managed by group managers and their teams. Group risk must be regularly reviewed and reported as evidence of management. The introduction of the ‘WayPoint’ tool, along with training on its use and clear expectations, has enhanced the ability to provide regular updates, conduct reviews, and improve visibility in identifying areas of concern.

Risk Management Matrix Evaluation Tool (to explain the ranking against each risk)

Likelihood	Consequence				
	Inconsequential (1)	Minor (2)	Moderate (3)	Major (4)	Severe (5)
Frequent (5)	5 Moderate	10 High	15 Extreme	20 Extreme	25 Extreme
Often (4)	4 Low	8 High	12 High	16 Extreme	20 Extreme
Likely (3)	3 Low	6 Moderate	9 High	12 High	15 Extreme
Possible (2)	2 Low	4 Low	6 Moderate	8 High	10 High
Rare (1)	1 Low	2 Low	3 Low	4 Low	5 Moderate

Progress on risk management since the last meeting of the Audit and Risk Committee includes:

1. The Strategic and Operational group risk registers have been refreshed following leadership review.
2. Staff have managed the identified risks and their corresponding mitigation actions (controls) using the risk module in WayPoint.

The tables and attachments below provide details for:

- **Table 1** provides a brief overview of risks that have been updated/ added over the past quarter.
- **Table 2** outlines the risks rated high or above for Strategic/Corporate Services.
- **Table 3** outlines the risks rated high or above for Operational services.
- Deep Dive Schedule is summarised in **Table 4**.
- Deep Dive Report – Risk 1041 Inefficient Contract management programme – **Attachment 1**.
- Top Risk Dashboard report – Strategic risks – **Attachment 2**.
- Top Risk Dashboard report - Operational risks – **Attachment 3**.

Table 1. Risks updated

Risk ID	Risk Title
#1222	Ongoing management of the Environmental Data Hub (EDH) support agreement
	<i>Updated Activity: New</i>
Corporate Services	Key risks identified: No IP Ownership, Business continuity for the Environmental Data Hub, Provider relation risk Options for discussion: <ul style="list-style-type: none"> • Continue with provider (Status quo)

	<ul style="list-style-type: none"> Continue with provider with risk mitigations (NRC data to be ring-fenced and an escrow agreement) <p>Inherent risk rating 10 (possible/severe) - Residual risk rating 6 (possible/moderate)</p>
#1155	Madagascar Ragwort – Risk to rural economy and reputational risk to council
	<i>Risk Update: New</i>
Biosecurity	<p>Key stakeholders are funding an EIA and options paper; there has been increased publicity and awareness material drafted and sent out. Funding proposal for \$200k will be taken to a council workshop in November.</p> <p>The council approves the funding of \$277,000 to progress priority actions and the Economic Impact Analysis and position paper for Madagascar ragwort.</p> <p>The Inherent Risk currently sits at 20 (frequent/major)</p> <p>No controls have been put in place but discussion with external agencies is underway</p>
#1037	Flood Infrastructure Failure
	<i>Risk Update: Status update</i>
Community Resilience	<p>Although a historically significant flood event in Northland is rare, if this event were to occur, it is likely flood infrastructure would fail resulting in liability or action being brought against Council. It is important to note, it is not necessarily the case that Council's flood infrastructure is in poor condition, rather, the increase in likelihood comes from an asset management maturity assessment, which reveals several areas of improvement. Draft improvements are as follows:</p> <ul style="list-style-type: none"> Create Performance Measures that better reflect our Level of Service. Centralise proof we're meeting these Performance Measures. Collate additional flood scheme data, to complete a risk assessment of each scheme. Create a Maintenance in Design process Improve the Capital to Operational handover process <p>Control - Asset management system updated and review of risk undertaken. Asset management system is still maturing, and an improvement plan has been developed to lift our asset management maturity. Whilst this is being implemented and the new asset management tool is being bought online, this likelihood of this risk occurring is considered to be Likely. As a result, the inherent risk is trending up. Once the asset management improvement plan is in place it is expected that the likelihood of this happening will be reduced.</p> <p>Risk rate Inherent risk 20 (often/severe) residual risk rating 15 (likely/severe)</p>
#1052	Gold Clam Biosecurity Response
	<i>Risk Update: Status Update</i>
	<p>MPI have proposed a CAN for Kai iwi lakes and staff are working through the details of what this will entail by way of rules and compliance.</p> <p>Inherent risk rating 25 (frequent/severe) Residual risk rating 10 (possible/severe)</p>
#1009	Core technology applications and systems are not adopted or used consistently to support organisational processes and information
	<i>Risk Update: Status update</i>

Corporate Risk	<p>There is a need to improve the process for new or alternate systems being introduced. This also includes the decision-making rights for improvements or the addition of new capabilities to existing solutions.</p> <p>Ongoing need to improve communication across groups to capture, agree and support software improvements are planned and resourced.</p> <p>Residual rate remains at 12 (often/moderate)</p>
#1198	Yellow legged hornet – risk to beekeepers and crops if this new pest is not contained in Auckland
	<i>Risk Update: New</i>
Biosecurity Risk	<p>This is a Biosecurity NZ response, however if this wasp is established it could quickly spread to northland over the next 2 years. The risk to our regional economy would be significant e.g. France example, keeping a close watch on developments. The BNZ response in Auckland is critical.</p> <p>Risk rating has not been set</p>
#1003	IRIS Next Gen Programme Delivery
	<i>Risk Update: Status update</i>
Strategic Risk	<p>Software isn't delivered to agreed timelines and therefore the cost to Council exceeds the budgeted amount in the 2024-2034 LTP. Council is a shared stakeholder (1 of 10 councils plus RSHL as Programme Delivery agency and Datacom as supplier) in the programme.</p> <p>FY26 (detailed) and FY27 & FY28 (indicative) budget forecasts provided as part of the December meeting pack.</p> <p>These figures will be updated in Council's budget model and reviewed by Finance as part of the annual budget process. Any funding issues identified will be reported to GM's.</p> <p>With clarification to this risk the residual risk rating is reduced from 9 (likely/moderate) to 8 (possible/major)</p>
#1189	Staff adoption and sustained engagement, usability and cultural integration (Project Apollo – WayPoint)
	<i>Risk Update: Status Update</i>
Strategic Risk	<p>Staff engagement has been good, and adoption is being driven from senior levels.</p> <p>Inherent rate - frequent/moderate 15 Residual rate - likely/moderate 9</p>
#1010	Changes in legislation & central Government policy impacting council's resources, budgets and activities.
	<i>Risk Update: Trend ↑</i>
Strategic Risk	<p>The reform bills were released for consultation in December 2025. It is likely they will be enacted mid-2026. The Government also released a draft discussion document setting out its proposal for local government reform.</p> <p>Residual risk rating was increased to 16 (often/major)</p>

Table 1. Strategic risks listed -rating high and above

Key –Risk rating		Extreme	High	Moderate	Low
Key – Trend		Increasing (I)	Decreasing (D)	New (N)	Static (S)
#	Risk Statement	Inherent Rating	Residual Rating	Trend	
1 #1010	Changes in legislation and central government policy impacting council’s resources, budgets, and activities.	16	16	I ↑	
<i>Description update</i>	Central government is initiating major changes to the resource management system. The bills set out a very limited implementation and transition window. Implementation will require development of a regional spatial plan jointly with district councils. The deadline will likely be 18 months after the bills are enacted. The government is also underway with reforms to the Local Government. The draft proposal has signalled a requirement to deliver and implement reorganisation proposals alongside resource management reform. Both reforms represent major changes to how local government operates and will likely include major changes in governance representation.				
<i>New Control</i>	Early collaboration with district councils - Set up governance and operational structures across district councils and the regional council to ensure work on the resource management and local government reform can commence without delay; and also demonstrate to government that northland has a unified voice when it comes to both reforms.				
2 #1003	IRIS Next Gen Programme Delivery	12	8	D ↓	
Status Update	FY26 (detailed) and FY27 & FY28 (indicative) budget forecasts provided as part of the December meeting pack. These figures will be updated in NRC budget model and reviewed by Finance as part of the annual budget process. Any funding issues identified will be reported to GM's.				
3 #1041	Inefficient Contract Management programme available to meet the contractual need of NRC	15	12	S ↔	
Status Update	<ul style="list-style-type: none"> Training programme is in place. Software to support the process is being investigated closer to the end of the year. 				
4 #1000	Workload	20	9	S ↔	
Status update	Council has made the decision not to consult on the Annual Plan changing the workloads across the Strategy, Comms and Engagement and Finance teams. The risk status is anticipated to increase as timeframes and changes re reform become known.				
5 #1113	Potential Non-compliance with Health and Safety at Work Act 2015	20	8	S ↔	
Controls	<ul style="list-style-type: none"> Health and Safety (H&S) Strategy project underway 				

	<ul style="list-style-type: none"> H&S terms of reference established H&S policy and procedures along with training H&S hazard register Monitor and report on incidents and trends to ELT and Audit & Risk committee. 			
6 #1017	Cyber security attack	20	8	S ↔
Controls	Identify – Detect – Protect – Respond – Recover – Manager The ALGIM Cybersecurity programme/framework provides a clear roadmap indicating actions to be followed under each control with expected outcomes to be monitored for completion/improvement.			
7 #1109	Management of data and information assets	16	8	S ↔
Controls	<ul style="list-style-type: none"> Project Plan development and monitored to manage data/information assets Capability and knowledge to mitigate reliance on suppliers Training programmes and continued review/policy/procedure reviews Work collaboratively testing environment developed programmes Database backed up regularly Robust test plans Disaster Management Policy Security controls Regular audits and reporting to monitor processes and governance 			
8 #1069	Government Actions Impacting Community and Local Government Relations	16	9	S ↔
Status Update	Regular communication with teams and management – no change to the risk rating this quarter.			
9 #1039	Ongoing Impacts from Significant Change Management	16	12	S ↔
Statement	<p>The effect of cumulative changes:</p> <ul style="list-style-type: none"> Including modifications to office work environment, Implementation of new timesheet systems and additional codes Adjustments to Business as Usual (BAU) requirements <p>All pose several risks to staff.</p> <p>These changes may lead to temporary disruptions, confusion, and a need for significant adaptation. The introduction of new technologies and processes requires comprehensive training, which has an impact on staff availability and productivity. Additionally, scheduling training sessions may conflict with regular work hours, further affecting BAU operations. The cumulative impacts on staff remaining current</p>			

	with new technologies, policies and procedures whilst BAU continues adds a further cognitive load on staff.			
10 #1006	Biosecurity Incursions	15	10	S ↔
Description	Additional pressures from non-BAU projects are placing additional workload on teams and making the group and organisation less resilient to any new future incursions. Biosecurity incursions pose significant risks to council, impacting various aspects of their operations and responsibilities. Biosecurity breaches can lead to substantial economic losses, invasive species can harm biodiversity and degradation of natural habitats, pose a risk to human health and cause operational challenges with increased costs and resource demands.			
11 #1001	Dealing with aggressive people – psychological harm (staff capability)	15	8	D ↓
Controls	<ul style="list-style-type: none"> • Policy and Process for managing EAP/Staff counselling, • Suspicious Activity • In-Reach Emergency Activation • Work Safely in the field planning • Process for aggressive callers • Panic alarm and lockdown procedures • Use of the Buddy System; • De-escalation Training available for all staff providing tools to read a situation and act accordingly. 			
12 #1009	Core technology applications and systems are not adopted or used consistently to support organisational processes and information	12	12	S ↔
Controls	<ul style="list-style-type: none"> • Approved methodology and documented processes • Digital Strategy endorsed and implemented • Preferred solution with direct source reporting • Software catalogue available and maintained 			
13 #1026	Investment Portfolio Financial Risk	15	9	S ↔
Controls	<ul style="list-style-type: none"> • Mitigate by management-monthly account review • Internal audit reporting • Established operating • Cost reserve plan • Active investment strategy • Investment reviews by CEO and independent advisors - 			

14 #1189	Staff Adoption and sustained engagement, usability and cultural integration (Project Apollo – WayPoint)	15	9	S ↔
Controls	<ul style="list-style-type: none"> Reporting on status review Senior management advocacy for ongoing use of Waypoint 			
15 #1096	Policies and Protocols not clearly documented or followed	16	8	S ↔
Controls	<ul style="list-style-type: none"> Policy framework schedule Staff trained in finding and understanding policy and procedure requirements; Infrastructure in place (promapp, policy register, audits) Delegations manual Contract management programme Policy, procedures and training Tendering policy and procedures Current audit of all policy and procedures to ensure current and compliant 			

Table 3. Operational risks listed - rating high and above

Key – Risk rating		Extreme	High	Moderate	Low
Key – Trend		Increasing (I)	Decreasing (D)	New (N)	Static (S)
#	Risk Statement	Inherent Rating	Residual Rating	Trend	
1 #1007	Caulerpa – Threat to marine life, shellfish and marine diversity along Northlands coastline	25	8	D ↓	
Status Update	Recent survey has found a significantly reduced biomass of Caulerpa in Omākiwi and the wider Bay of Islands however water temperatures are increasing and could trigger rapid growth monitoring will inform future actions				
2 #1095	Continuation of PF2050 Funding	25	12	S ↔	
Status update	Still uncertainty for funding and staff are following up with Foundation North as to opportunities for the continuation of the programme.				
3 #1042	Tāiki ē Strategic intent Te Tiriti Strategy and Implementation Plan	25	8	S ↔	
Status update	Regular meetings and briefings with the Chair and Te Raki Councillors				
4 #1155	Madagascar Ragwort – Risk to rural economy and reputational risk to council	20	20	N	
Status update	Madagascar ragwort is an aggressive pasture weed which is toxic to stock and spreading rapidly from far north farms southwards. Climate mapping shows it will occupy as far south as Canterbury. It causes loss of productivity and very difficult to control or to slow the spread of wind born seed.				
5 #1029	Climate change response	12	8	S ↔	

Status update	Risk is trending upwards as government direction changes bringing uncertainty to some areas of the climate programme. Work will continue to manage controls with a review of the risk likely once new legislation has been released.			
6 #1005	Treaty Settlements	16	12	S ↔
Status update	Communications happen between relevant parties and council through Te Ruarangi and iwi settlement entities (incl. Te Oneroa a Tohe Board)			
7 #1052	Gold Clam Biosecurity Response	25	10	S ↔
Control	Preparedness ahead of a potential Gold Clam Biosecurity response. Development of an eDNA surveillance programme			
8 #1067	Continuation of Kauri Protection Funding	12	12	S ↔
Controls	Uncertainty for funding remains and staff are seeking clarity from MPI with future funding beyond 2026/27 unclear.			

Deep Dives

The Corporate Strategy Team facilitates risk owners to provide deep dives into each risk in accordance with the following schedule (**Table 4**), initially focussing on the risk with the highest pre-controls risk rating or where specifically requested due to increasing risk ratings.

Table 4. Risk deep dive schedule.

#	Risks	Nov 24	Feb 25	May 25	Aug 25	Nov 25	Feb 26	May 26	Aug 26	Nov 26
1109	Management of data and information assets	√								
1017	Cyber Security Update	√								
	Use of Firearms		√							
1052	Gold Clam Biosecurity Response			√						
1096	Policies and protocols				√					
1064	Inefficient Contract Management programme						√			
1189	Project "WayPoint" Staff adoption and sustained engagement, usability and cultural integration							√		
1000	Workload								√	
1039	Ongoing impact from significant change management									√

Attachments/Ngā tapirihanga

Attachment 1: Deep Dive Report - Inefficient Contract Management programme [↓](#) 

Attachment 2: Strategic Risk Dashboard Feb 2026 [↓](#) 

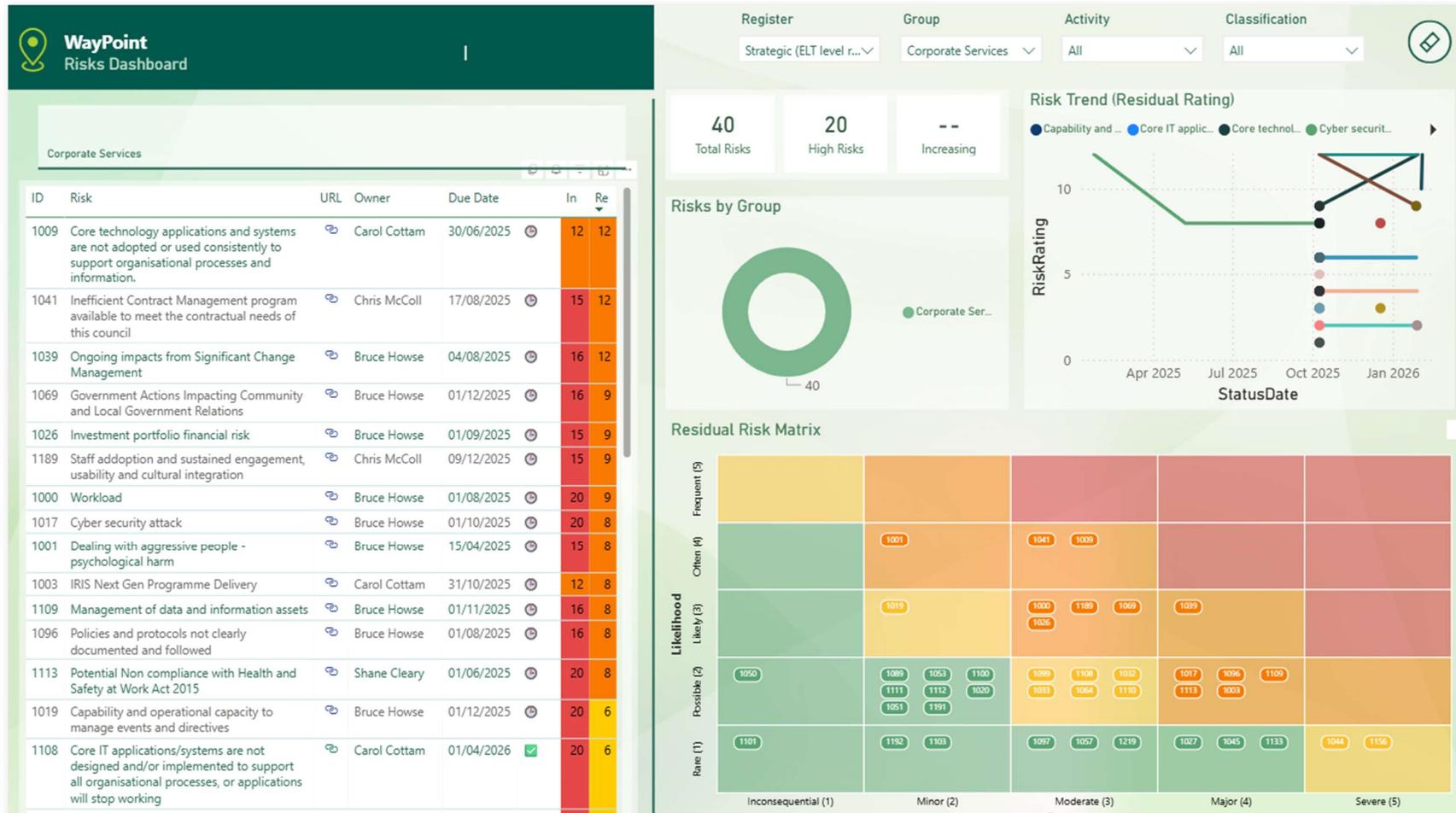
Attachment 3: Operational Risk Dashboard Feb 2026 [↓](#) 

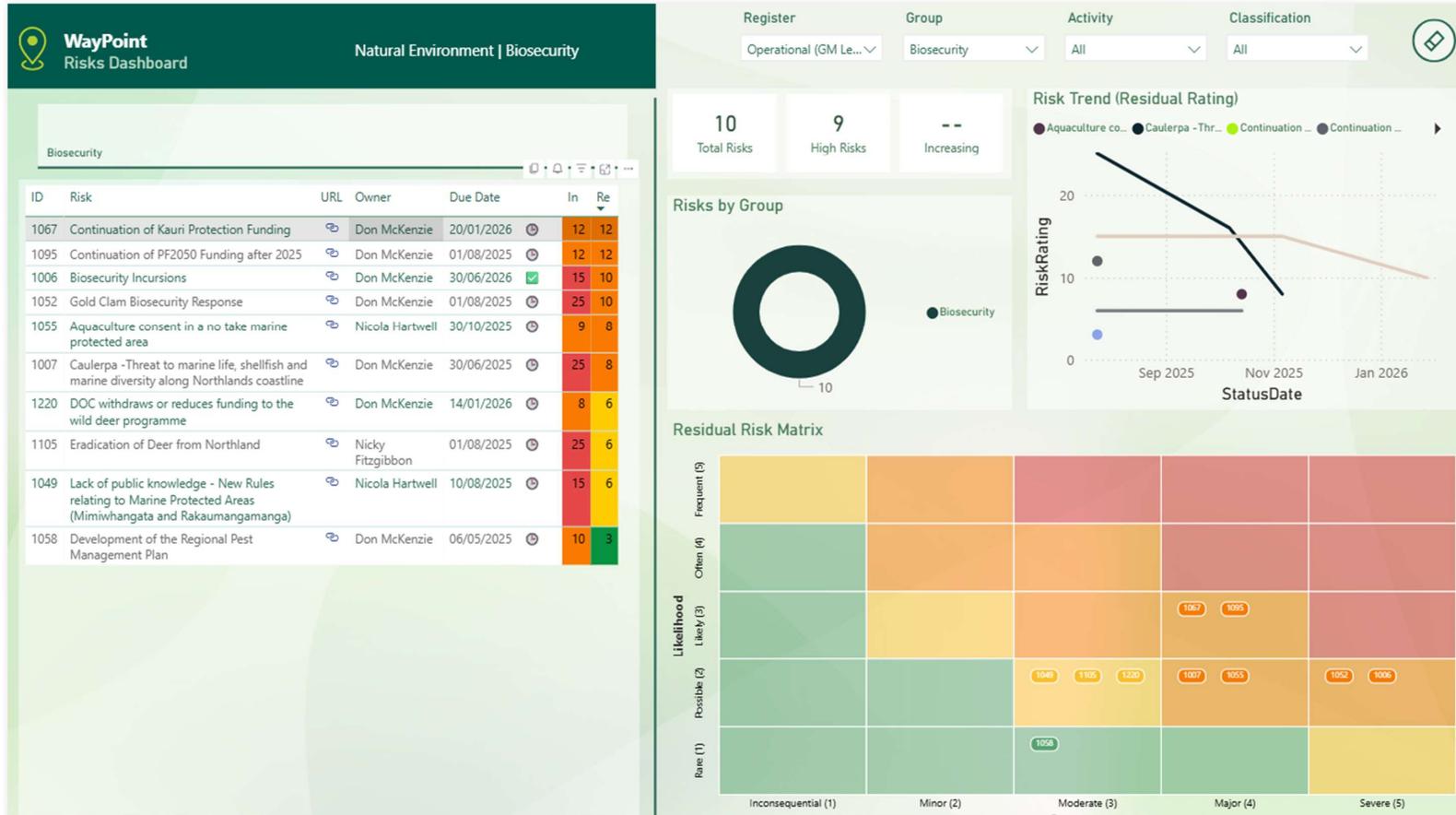
Audit & Risk – Deep Dive Report

Title:	Inefficient Contract management programme		
Risk ID:	#1041		
Risk Description:	An internal audit has found a number of issues relating to the adequacy of the council's contract management system.		
Inherent Risk Score: <i>Unmitigated</i>	Likelihood: <i>Frequent 5</i>	Consequence: <i>Moderate 3</i>	Inherent risk: <i>15</i>
Underlying Causes (Threats): <i>How do you see these causes now – have they changed or are there new causes?</i>	<p>NRC uses a largely paper- based approach to contract management and has systems that are disjointed and make it difficult to manage contracts. Additionally, reporting and auditing is manual and time consuming.</p> <p>NRC historically has not had discipline or rigor around its contract management processes, while this has improved, this cultural shift still has a way to go.</p>		
Current Treatments: <i>Are you assured that these treatments are effective, sustainable, and evidenced?</i> <i>Would you do more, or is the risk reduced?</i>	We have a training programme in place, to support staff in following the processes that are in place, which is compulsory for all managers, and all staff undertaking contracts.		
Recommendations of Management/Planning Treatments: <i>If more needs to be done, what do you suggest – and what are the limitations or constraints</i>	Planning has started to investigate implementation of a series of systems improvements, to provide better transparency and management of contracts while also supporting staff in the contract management processes.		
Improvements to span of control: <i>How will the implementation of planned treatments be effective in improving our ability to mitigate the risk?</i>	Aligning contracts to work programmes and financials will provide more timely information for staff and managers. Systemised processes will make the contract management process easier to follow and reduces the need for manual, paper-based elements. Access to relevant information is quicker and easier to access for all involved.		
Date actions to be delivered: <i>Or is it ongoing?</i>	System recommendations are anticipated by the end of September.		

Target Residual Risk Score: <i>Assumes all mitigations in place and where we would like to get it</i>	Likelihood: <i>Often 4</i>	Consequence: <i>Moderate 3</i>	Residual Risk 12
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Report completed by:	Chris McColl
Date:	29/01/2026





TITLE: **Fraud, Corruption and Dishonesty Quarterly Update**
From: Mandy Tepania, Audit and Assurance Lead
Authorised by: Carol Cottam, Deputy GM – Corporate Services, on 05 February 2026

Whakarāpopototanga / Executive summary

The Fraud Corruption and Dishonesty Report provide the current state and any updates since the last report.

Ngā mahi tūtohutia / Recommendation

That the report 'Fraud, Corruption and Dishonesty Quarterly Update' by Mandy Tepania, Audit and Assurance Lead and dated 3 February 2026, be received.

Background/Tuhinga

As a public sector organisation, the council is entrusted with ratepayer funds and its staff consultants, volunteers, contractors, and elected members are expected to maintain public trust by exhibiting the highest standards of integrity and honesty throughout all council's activities.

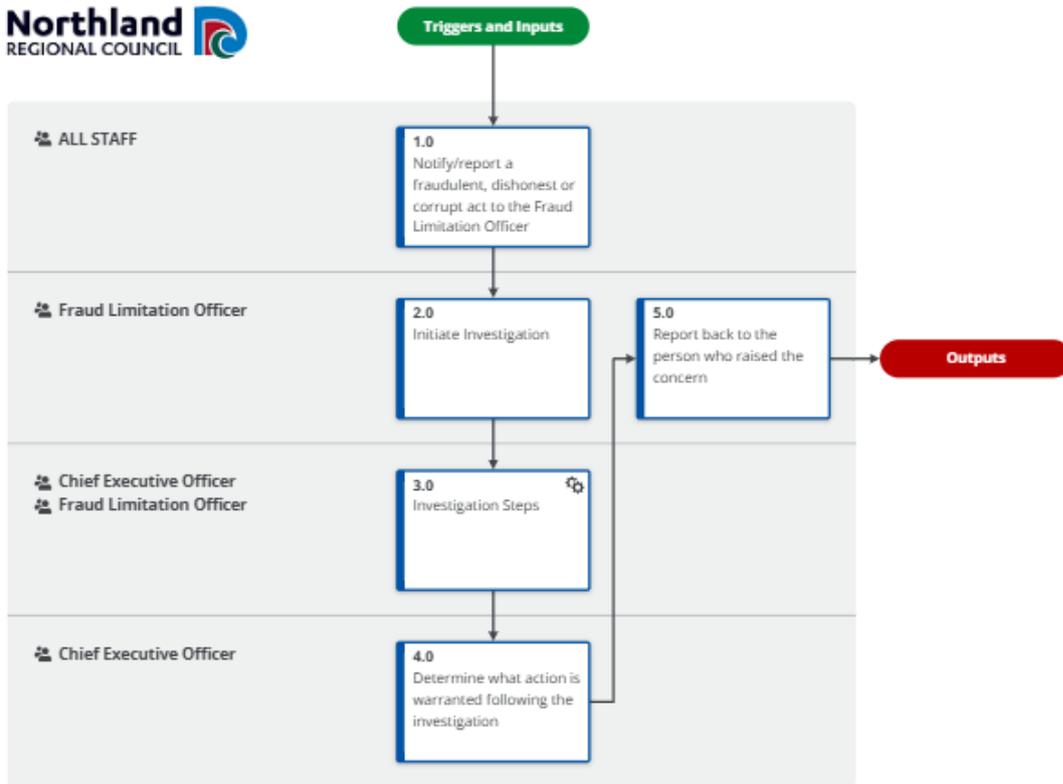
Definition:

Fraud: - Is an intentional and dishonest act involving deception or misrepresentation, to obtain or potentially obtain, an advantage for themselves or any other person/organisation.

Dishonesty: - An act (or omission) undertaken without the belief that there is consent or authority for doing the act (or omission).

Corruption: - Refers to a person in authority exploiting their position for personal gain (e.g., receive gifts or other benefits to perform part of an official function, or omitting to perform an official duty resulting in personal gain for another).

A policy provides an outline to staff when reporting dishonest behaviour to the Fraud Limitations Officer (FLO). The procedure below outlines the steps taken.



This report provides several summaries:

- Chart below provides a quick view of the 10 Fraud, Corruption and Dishonesty Risks **Inherent/Residual** controls in **Table 1**.
- Fraud Corruption and Dishonesty Risk Register including treatments/controls in place as identified in **Table 2**.
- Risk Management Matrix Evaluation Tool (ranking) Inherent/Residual **Table 3**.

Table 1. Report showing all Fraud Corruption and Dishonesty Risks scores (Inherent/Residual)

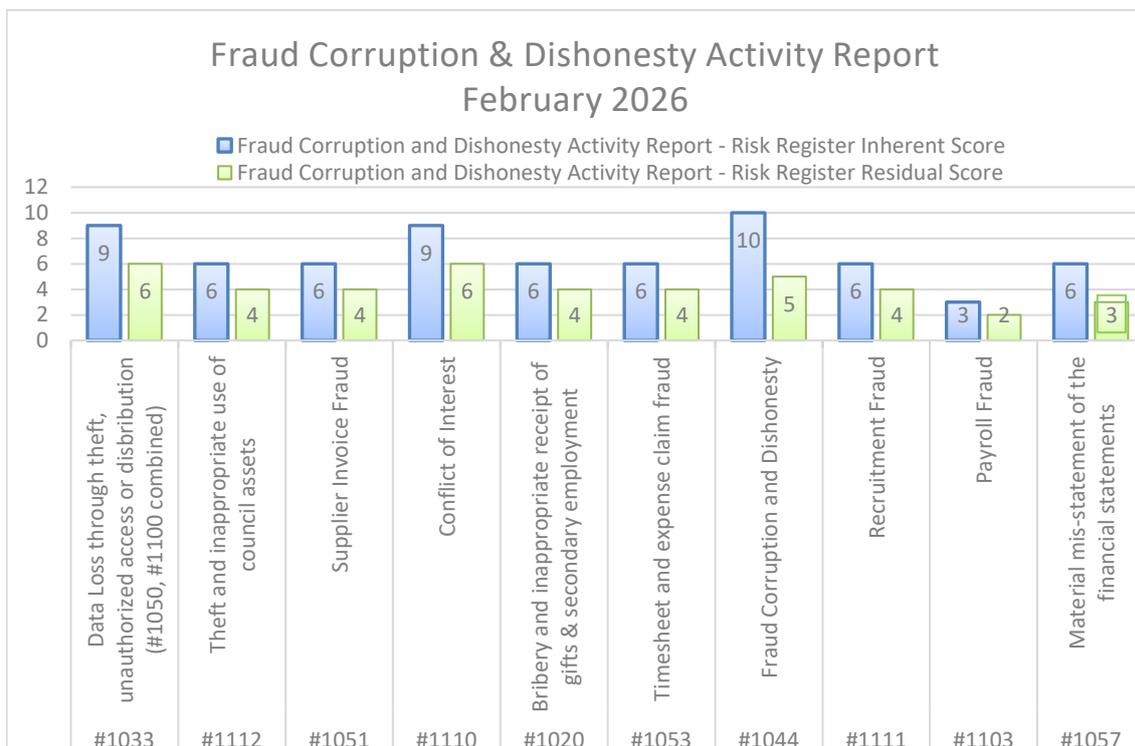


Table 2. Fraud Corruption and Dishonesty Risk Register current rating and controls.

Risks below are identified in the risk register as ongoing risks with controls in place to manage and monitor any breach in behaviours. All risks on this register have been reported including a brief overview of the controls in place for each. Risk ratings are adjusted when a regular review identifies and requires a policy or process change be made to remove or limit chances of fraudulent, corrupt or dishonest behaviours.

Inherent Rating		Extreme	High	Moderate	Low	
Residual Rating		Extreme	High	Moderate	Low	
#		Risk Statement			Inherent Rating	Residual Rating
1: 1033		Data Loss through theft, unauthorised access, or distribution			9	6
Controls		<ul style="list-style-type: none"> • Policies and Procedures • Security Screen locks • Staff education program • System controls supporting secure laptops • Restricted and monitored building access 				
2: 1112		Theft and inappropriate use of council assets			6	4
Controls		<ul style="list-style-type: none"> • Public disposal process • Regular audit on inventory • Regular reporting and review • Restricted and monitored access • Security access for restricted areas • Stock take audits • User audit (cellphones, internet etc): • Policy and procedures outlining process followed for Koha requests and receipt of Bus service revenue. 				
3: 1110		Conflict of Interest			9	6
Controls		<ul style="list-style-type: none"> • Annual declaration reporting • Application completed and review • All staff training program • COI identified in meeting minutes • Disclosure of tendering process; segregation of duties 				
4: 1051		Supplier Invoice Fraud			6	4
Controls		<ul style="list-style-type: none"> • Delegations and authorisation permissions • Dual signatures required • Monthly reporting for review 				

	<ul style="list-style-type: none"> Segregation of duties 		
5: 1020	Bribery and inappropriate receipt of gifts and secondary employment	6	4
Controls	<ul style="list-style-type: none"> Annual declaration COI reported to CEO Employment contract for all staff External financial audit completed annually Gift register maintained Secondary employment covered by application form Policies and procedures in place 		
6: 1044	Fraud Corruption and Dishonesty	10	5
Controls	<ul style="list-style-type: none"> Audit recommendations internal and external as required Code of Conduct policy Fraud Dishonesty and Corruption training to staff Fraud Dishonesty and corruption awareness policies Insurance Policy Policy review annually Protected disclosures policy Risk register and procedures 		
7: 1111	Recruitment Fraud	6	4
Controls	<ul style="list-style-type: none"> Applications completed and checked Check qualification documentation Credit checks dependent on role application Police check dependent on role application Psychometric testing available 		
8: 1053	Timesheet and expense claim fraud	6	4
Controls	<ul style="list-style-type: none"> Monthly budget monitoring and reporting Manager approval Operational procedure compliance Authorisation process and workflow Police checks obtained where necessary Timesheets, sickness, other leave signed off by manager Internal audit where appropriate 		
9: 1057	Material misstatement of the financial statements	6	3
Controls	<ul style="list-style-type: none"> Internal/ external audits Segregation of duties and sign off processes 		
10: 1103	Payroll Fraud	3	2

Controls	<ul style="list-style-type: none"> Monthly budget monitoring Payment run audit reports reviewed and verified separately from payroll function Payment run variance report (compare previous to current and verify differences) Segregation of duties payroll processing and authorisation process Data matching processes over bank account details CAAT are performed annually Review by HR/ELT of staff on payroll 		

Table 3. Risk Management Matrix Evaluation Tool (to explain the ranking) Inherent/ Residual

Likelihood	Consequence				
	Inconsequential (1)	Minor (2)	Moderate (3)	Major (4)	Severe (5)
Frequent (5)	5 Moderate	10 High	15 Extreme	20 Extreme	25 Extreme
Often (4)	4 Low	8 High	12 High	16 Extreme	20 Extreme
Likely (3)	3 Low	6 Moderate	9 High	12 High	15 Extreme
Possible (2)	2 Low	4 Low	6 Moderate	8 High	10 High
Rare (1)	1 Low	2 Low	3 Low	4 Low	5 Moderate

Fraud Limitations Officer updates:

No fraudulent behaviours have been reported in this quarter.

Attachments/Ngā tapirihanga

Nil

TITLE: Business with the Public Excluded

Whakarāpopototanga / Executive Summary

The purpose of this report is to recommend that the public be excluded from the proceedings of this meeting to consider the confidential matters detailed below for the reasons given.

Ngā mahi tūtohutia / Recommendations

1. That the public be excluded from the proceedings of this meeting to consider confidential matters.
2. That the general subject of the matters to be considered whilst the public is excluded, the reasons for passing this resolution in relation to this matter, and the specific grounds under the Local Government Official Information and Meetings Act 1987 for the passing of this resolution, are as follows:

Item No.	Item Issue	Reasons/Grounds
7.1	Confirmation of Confidential Minutes - 19 August 2025	The public conduct of the proceedings would be likely to result in disclosure of information, the withholding of which is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(a) and the withholding of which is necessary to enable council to carry out, without prejudice or disadvantage, commercial activities s7(2)(h).
7.2	Receipt of Confidential Action Sheet	The public conduct of the proceedings would be likely to result in disclosure of information, the withholding of which is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(a).
7.3	Report on contracts awarded July 2025 - December 2025	The public conduct of the proceedings would be likely to result in disclosure of information, the withholding of which is necessary to enable council to carry out, without prejudice or disadvantage, commercial activities s7(2)(h).
7.4	Litigation Schedule Quarterly Reports July-December 2025	The public conduct of the proceedings would be likely to result in disclosure of information, the withholding of which is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(a).

3. That the Independent Risk Advisor be permitted to stay during business with the public excluded.
-

Considerations

1. Significance and Engagement

This is a procedural matter required by law. Hence when assessed against council policy is deemed to be of low significance.

2. Policy and Legislative Compliance

The report complies with the provisions to exclude the public from the whole or any part of the proceedings of any meeting as detailed in sections 47 and 48 of the Local Government Official Information Act 1987.

3. Other Considerations

Being a purely administrative matter; Climate Impact, Environmental Impact, Community Views, Māori Impact Statement, Financial Implications, and Implementation Issues are not applicable.