

Audit and Risk Committee Minutes

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

Tuhinga/Present:

Chairperson Independent Tangata Whenua Member, George Riley
Councillor John Blackwell
Councillor Joe Carr
Councillor John Hunt
Councillor Colin Kitchen
Ex-officio Pita Tipene – *Online*
Independent Tangata Whenua Member Dee-Ann Wolferstan
Independent Risk Advisor Steve Watene – *online*

I Tae Mai/In Attendance:

Full Meeting

Tāhūhū Rangapū – Chief Executive, Jonathan Gibbard
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 9.59am. Chair Tipene commenced proceedings with a karakia.

Ngā Mahi Whakapai/Housekeeping (Item 1.0)

Ngā whakapahā/Apologies (Item 2.0)

There were no apologies.

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.

Confirmation of Minutes - 19 August 2025 (Item 4.2)

Report from Margaret Knight, PA to Group Manager Corporate Services

Moved [Blackwell/Wolferstan]

That the Audit and Risk Committee notes that the minutes of the meeting 19 August 2025 was affirmed and signed by the Chair of the out-going triennium and are presented for information only.

[Carried]

Receipt of Action Sheet (Item 5.1)

Report from Margaret Knight, PA to Group Manager Corporate Services

Moved [Carr/Hunt]

That the action sheet be received.

[Carried]

***Action:** The Finance Manager to request an investigation by the fund manager as to whether pulling out of private equity, and the impact (loss) that Council may experience if this occurs. The Investment Committee are to weigh up the options.*

Auditors Report – Management Response to Deloitte Recommendations (Item 5.2)

Report from Margaret Knight, PA to Group Manager Corporate Services

Moved [Blackwell/Kitchen]

That the Management response to Deloitte recommendations lay on the table.

[Carried]

***Action:** Officers will complete an action item for each of the Deloitte Recommendations and include this report as a standing item on the Audit and Risk agenda moving forward.*

***Action:** That the three Independent Audit and Risk members are included in Council's review of it's unique regional council activities (circulation of review material and assessment), and that a summary report is provided to formal Audit and Risk Committee meetings.*

Amendments to Delegation Manual (Item 6.1)

Report from Kyla Carlier, Corporate Strategy Manager

Moved [Blackwell/Wolferstan]

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.

[Carried]

Internal Audit Maturity Update (Item 6.2)

Report from Kyla Carlier, Corporate Strategy Manager

Moved [Carr/Kitchen]

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

[Carried]

Financial Report to January 2026 (Item 6.3)

Report from Taka Skipwith, Financial Accountant

Moved [Wolferstan/Hunt]

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

[Carried]

Action: *The Audit and Risk committee recommend to Council that a Whangarei District Council Rates Collection Specialist be invited to present to Council on the reducing trend on rates payments and what initiatives are being proposed to address this.*

Action: *The Audit and Risk committee recommends to Council that the Investment Committee review and prepare a defensive strategy for Council externally managed investment funds.*

Regulatory Services Quarterly Reports (Item 6.4)

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

Moved [Blackwell/Kitchen]

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

[Carried]

Secretarial Note:

The Committee expressed its appreciation for the work and capacity of the Regulatory Services Team.

Insurance Summary 2025/2026 (Item 6.5)

Report from Bruce Howse, Pou Taumatua – Group Manager Corporate Services

Moved [Carr/Blackwell]

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

[Carried]

Internal Audit Schedule (Item 6.6)

Report from Mandy Tepania, Audit and Assurance Lead

Moved [Wolferstan/Carr]

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

[Carried]

Secretarial Note:

It was noted that the scheduled review of Council's risk appetite criteria is on track for March, and the timing aligns well with the broader review of fund management.

Risk Management Activity Update (Item 6.7)

Report from Mandy Tepania, Audit and Assurance Lead

Moved [Wolferstan/Blackwell]

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

[Carried]

Fraud, Corruption and Dishonesty Quarterly Update (Item 6.8)

Report from Mandy Tepania, Audit and Assurance Lead

Moved [Kitchen/Watene}

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

[Carried]

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

Moved [Carr/Blackwell]

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).
7.3	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).

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

[Carried]

Whakamutunga (Conclusion)

The meeting concluded at 12.36pm.