

Audit and Risk Committee
Tuesday 19 May 2026 at 10:00 am

AGENDA

Audit and Risk Committee Agenda

Meeting to be held in the Council Chamber
36 Water Street, Whangārei
on Tuesday 19 May 2026, commencing at 10:00 am

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), 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

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TITLE: Confirmation of Minutes - 17 February 2026

From: Margaret Knight, PA to Group Manager Corporate Services

Authorised by Bruce Howse, Pou Taumatua – Group Manager Corporate Services, on 08
Group Manager/s: May 2026

Ngā mahi tūtohutia / Recommendation

That the minutes of the Audit and Risk Committee meeting held on 17 February 2026 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: Confirmation of Minutes - 17 February 2026 [↓](#) 

Audit and Risk Committee
17 February 2026

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.

Audit and Risk Committee
17 February 2026

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]

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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]

Audit and Risk Committee
17 February 2026

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).

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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.

TITLE: **Receipt of Action Sheet**

From: Margaret Knight, PA to Group Manager Corporate Services

Authorised by Bruce Howse, Pou Taumatua – Group Manager Corporate Services, on 08
Group Manager/s: May 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: Action Sheet [↓](#) 

Outstanding Actions as at 8/05/2026

Id	Meeting	Target Date	Officer Responsible	Description	Request Details	Most Recent Comment
8481	Audit and Risk Committee 17/02/2026	19/03/26	Howse, Bruce	Financial Report to January 2026	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.	Completed: WDC Rates Collection Specialist invited to address March council meeting.
8478	Audit and Risk Committee 17/02/2026	19/03/26	Howse, Bruce	Auditors Report – Management Response to Deloitte Recommendations	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.	Completed. Also noted that all the Deloitte actions have been actioned and the report will be removed from future ARC agendas.
8477	Audit and Risk Committee 17/02/2026	19/03/26	Crabb, Simon	Receipt of Action Sheet	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.	Completed: Workshop with Investment Committee held in April and a recommended Private Equity strategy and revision to SIPO has been prepared for June Investment Committee meeting.
8488	Audit and Risk Committee 17/02/2026	19/03/26	Howse, Bruce	Financial Report to January 2026	The Audit and Risk committee recommends to Council that the Investment Committee review and prepare a defensive strategy for Council externally managed investment funds.	Completed: Workshop with Investment Committee held in April and a paper addressing Strategic Asset Allocation has been prepared for June Investment Committee meeting.

Outstanding Actions as at 8/05/2026

8487	Audit and Risk Committee 17/02/2026	19/03/26	Howse, Bruce	Auditors Report – Management Response to Deloitte Recommendations	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.	Completed: Information has been sent to ARC independent members.
8255	Audit and Risk Committee 19/08/2025	18/09/25	Howse, Bruce	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.	Completed: Robust procedures in place.
8260	Audit and Risk Committee 19/08/2025	18/09/25	Howse, Bruce	Risk Management Activity Update August 2025	GM Corporate Services to review with GM Biosecurity the scoring associated with the Biosecurity Incursion risk.	Completed: GM Biosecurity has reviewed the score and met with Risk and Assurance Lead.
8257	Audit and Risk Committee 19/08/2025	18/09/25	Sutherland, Tamsin	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.	Completed.
8261	Audit and Risk Committee 19/08/2025	18/09/25	Howse, Bruce	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

TITLE: Auditors Report – Management Response to Deloitte Recommendations

From: Bruce Howse, Pou Taumatua – Group Manager Corporate Services

Authorised by Group Manager/s: Bruce Howse, Pou Taumatua – Group Manager Corporate Services, on 13 March 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: Deloitte 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	Status
Lack of 3402 Internal Controls for certain funds invested into by NRC	<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>Council exposure to PE holdings was reviewed at March 2026 Investment Committee Meeting and April Investment Committee workshop. A revised PE Strategy is being recommended to the June Investment Committee meeting. Castlerock PE was exited in September 2025, meaning there are now only 4 fund managers invested that do not conduct a 3402 Internal Controls Report representing a 6.13% of the total investment portfolio (31 Marh 2026).</p>	Completed
Conflict of Interest – Funding Allocation to Marae	During the testing of Flood risk management allocation SSP measure: “Percentage of actions implemented to reduce flood risk	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	Completed

Finding/observation	Business implication from control deficiency	Deloitte recommendation and management response	Status
	<p>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 no record of how the staff member’s involvement was managed to prevent any actual or perceived bias.</p>	<p>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-practice/conflicts-of-interest/quiz-2020 as the core content • 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 	
Statement of Service Performance	During the statement of service performance testing, we noted no formal review control in place over the	We recommend the implementation of a formal review control across the performance measure reporting process to	Completed

Finding/observation	Business implication from control deficiency	Deloitte recommendation and management response	Status
	<p>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 process for some plans has been noted, this not consistent across all. 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>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>	
<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</p>	<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</p>	<p>Completed</p>

Finding/observation	Business implication from control deficiency	Deloitte recommendation and management response	Status
	<p>were reviewed. Based on the email correspondences, the original plan dated back to 2018, and an updated version was completed in late 2023/2024. 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 2023/2024 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. • 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</p>	<p>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 preparedness plan are regularly reviewed and communities invited to update any plans over a certain age. By 23 Dec. 	

Finding/observation	Business implication from control deficiency	Deloitte recommendation and management response	Status
	also raises concerns about the completeness and accuracy of the SSP measure, as the publicly accessible version does not reflect the most recent updates.		
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>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>	Completed
Councillor Non-Compliance – Conflict of Interest Register – year Ending 30 June 2025 Observation	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 is a required governance	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 ensure compliance met and sign offs across all registers have been noted.	Completed

Finding/observation	Business implication from control deficiency	Deloitte recommendation and management response	Status
	<p>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>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.</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>	<p>Completed</p>

Finding/observation	Business implication from control deficiency	Deloitte recommendation and management response	Status
	<p>Noted form of evidence obtained was limited to 2019 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: **Review Terms of Reference**

From: Margaret Knight, PA to Group Manager Corporate Services

Authorised by Bruce Howse, Pou Taumatua – Group Manager Corporate Services, on 08
Group Manager/s: May 2026

Whakarāpopototanga / Executive summary

Terms of Reference were approved by Council on 25 November 2026, with the resolution stating, *'That the TOR be reviewed by the respective governance bodies at their first meeting and any agreed amendments be brought back to respective councils for ratification.'* This is an opportunity for the Committee to review the Terms of Reference.

Ngā mahi tūtohutia / Recommendation

That the report 'Review Terms of Reference' by Margaret Knight, PA to Group Manager Corporate Services and dated 4 March 2026, be received.

Background/Tuhinga

Not Relevant

Attachments/Ngā tapirihanga

Attachment 1: Audit and Risk Committee - TOR [↓](#) 

Terms of Reference

Audit and Risk Committee

Membership

Membership shall comprise:

- a) Four elected members appointed by council.
- b) The council Chair as an Ex-officio member.
- c) Three independent members (one independent risk advisor, two Tangata Whenua advisors), with voting rights.
- d) The Chair shall be an independent member (selected from three independent members) appointed by council.

Quorum

A quorum comprises 4 members, 2 of whom must be elected members.

Standing orders

Standing orders apply.

Powers

Obtain external professional advice (within approved budget), as considered necessary to meet its responsibilities.

Administration

Meets quarterly. Should an urgent decision be required outside of the quarterly meeting schedule, the council will assume the role and responsibilities of the committee. For reasons of efficiency and/or expediency, should the Committee not be able to perform their functions, the council will assume their role and responsibilities.

The Committee is directly responsible and accountable to the council for the exercise of its responsibilities. In carrying out its responsibilities, the committee must at all times recognise that primary responsibility for management of the council rests with the Chief Executive.

Reports to council.

Roles and Responsibilities

The council authorises the committee, within the scope of its Terms of Reference, role, and responsibilities, to:

1. Audit

- a) Review and monitor the external and internal audit programme and receive audit report findings.
- b) Review and monitor management's implementation of audit recommendations.
- c) Act as a forum for communication between management and internal and external auditors.

2. Risk

- a) Review and monitor council's risk management arrangements.
- b) Review council's risk management framework and risk register for effective identification and management of the council's risks.
- c) Monitor council's insurance arrangements.

3. Procurement

- a) Monitor council's procurement for contracts over \$100k value.

4. Delegations

- a) Review the delegation's manual from time to time and make recommendations to council for any changes.

5. Finance

- a) Monitor and review financial polies and financial performance.

6. People and Culture

- a) Monitor council's people and culture management.
- b) Monitor council's health and safety management.

7. Regulatory services oversight

- a) Review and recommend to council for approval Regulatory Services guiding policies.
- b) Quarterly reporting of consent applications.
- c) Quarterly reporting of compliance monitoring activities.
- d) Quarterly reporting of formal enforcement activities (e.g. infringement notices, enforcement orders, prosecution cases).

TITLE: **2025-26 Annual Report: Timetable and Deloitte Planning Report**

From: Simon Crabb, Finance Manager

Authorised by Group Manager/s: Bruce Howse, Pou Taumatua – Group Manager Corporate Services, on 07 May 2026

Whakarāpopototanga / Executive summary

As part of the 2025-26 annual reporting process, council’s external auditors, Deloitte, have prepared a report outlining their planned audit approach, and the key focus areas of their audit. This report is attached as Attachment 1.

The Audit Proposal Letter, which sets out the statutory basis, scope, resourcing, and proposed audit fees is attached as Attachment Two. The proposed fee for the 2026 audit is outlined on page 3 of the letter as \$252,492 (GST exclusive). An additional fee of \$13,200 will be incurred by council for the assurance engagements relating to the Debenture Trust Deed and Stock Register.

Bennie Greyling of Deloitte (Audit Engagement Partner) will attend the May Audit and Risk Committee meeting to discuss these two attachments and answer any questions.

Ngā mahi tūtohutia / Recommendation

That the report ‘2025-26 Annual Report: Timetable and Deloitte Planning Report’ by Simon Crabb, Finance Manager and dated 29 April 2026, be received.


Background/Tuhinga


A schedule of the high-level milestone dates for the 2025-26 Audit programme is presented over the page.

Date	Annual Report 2025/26 Summarised Milestones	
23 March 2026	Deloitte - Planning Visit (2 weeks)	
19 May 2026	Audit & Risk Committee (Agendas due: 07-May-2026) Deloitte Planning Report and Attendance required	
8 June 2026	Deloitte - Interim Audit (1 week)	
30 June 2026	Year End Close off	
13 July 2026	Creditor & Debtor - Accrual Close	
18 July 2026	Investment Property Revaluations (require valuation by 30/5)	
20 July 2026	Rates Reconciliations (require info from District Councils by 15/7)	
23 July 2026	Externally Managed Fund Valuations (require Valuation by 22/7)	
26 July 2026	Fixed Assets (11 months to be capitalised in May)	
11 August 2026	CEO Review	
18 August 2026	Audit & Risk Committee (no agendas required)	
18 August 2026	Tax review at Findex	
* 19 August 2026	Council Workshop: Year-end papers (Agendas due: 13-Aug-2026)	
21 August 2026	Annual Report Document Complete	
24 August 2026	Deloitte - field staff arrive on site for 3 Week Final Audit	
11 September 2026		# Thu-27-Aug: Week 1 Audit Debrief - George Riley in attendance
		# Fri-04-Sept: Week 2 Audit Debrief - George Riley in attendance
		Fri-18-Sept: Deloitte Clearance & Board Report
* 25 August 2026	August Council Meeting: (Agendas due: 14-Aug-2026)	
20 October 2026	Adoption of Annual Report (Agendas due: 09-Oct-2026)	

- # The Chair of the Audit and Risk committee will be involved in weekly debrief meetings with Deloitte throughout the audit programme to oversee progress, understand any emerging issues and report back to this committee if necessary.
- * The Council meeting scheduled for **25 August 2026** occurs after the Annual Report is provided to Deloitte on 24 August 2026. As a result, a Council workshop has been scheduled for **19 August 2026** to allow the financial results and associated year end papers to be considered in advance and minimise the risk of changes arising at the 25 August council meeting.

Attachments/Ngā tapirihanga

Attachment 1: Deloitte Audit Plan for the year ending 30 June 2026 [↓](#) 

Attachment 2: Audit Proposal Letter for the 2026, 2027 and 2028 financial years [↓](#) 



Northland Regional Council

Audit Plan for the year ending 30 June 2026

19 May 2026



Purpose of report

This report has been prepared for Northland Regional Council's Audit and Risk Committee and is part of our ongoing discussions as auditor in accordance with our engagement letter and master terms of business dated 9 May 2025 and as required by New Zealand auditing standards.

This plan is intended for the Council and should not be distributed further. We do not accept any responsibility for reliance that a third party might place on this report should they obtain a copy without our consent.

This report includes only those matters that have come to our attention as a result of performing our audit procedures to date and which we believe are appropriate to communicate to the Council. The ultimate responsibility for the preparation of the financial statements rests with the Council.

Responsibility statement

We are responsible for conducting an audit of Northland Regional Council for the year ending 30 June 2026 in accordance with the Office of the Auditor General's (OAG) auditing standards which incorporate New Zealand auditing standards issued by the NZ Auditing and Assurance Standards Board. Our audit is performed pursuant to the requirements of the Local Government Act 2002 with the objective of forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of the Council. The audit of the financial statements does not relieve management or the Councillors of their responsibilities.

Our audit is not designed to provide assurance as to the overall effectiveness of the Council's controls but we will provide you with any recommendations on controls that we may identify during the course of our audit work.



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Planning report



Introduction

Dear Audit and Risk Committee

We are pleased to provide you with our planning report for the audit of Northland Regional Council (the 'Council') for the year ending 30 June 2026. We understand our responsibility to you, and we have developed a tailored audit plan that summarises the key aspects of our audit scope and approach, our planned communications with you, and our team structure.

This report is designed to outline our respective responsibilities in relation to the audit, to present our audit plan and to facilitate a two-way discussion on the plan presented. This plan is therefore intended for the Committee and should not be distributed further.

Our External Audit Strategy for this year will continue to be underpinned by:

- Our risk-based audit approach, use of data and audit technology;
- Our commitment to providing both management and the Committee with objective and timely insights on the Northland Regional Council (the 'Council') financial reporting process and control environment; and
- Our commitment to providing insights on trends and market developments as they relate to financial reporting, sustainability and climate change reporting.

We appreciate the opportunity to serve the Council. We hope the accompanying information will be useful to you, and we look forward to answering your questions about our plan.

A handwritten signature in blue ink, appearing to read 'B. Greyling'.






**Bennie Greyling, Partner
for Deloitte Limited**
Appointed Auditor on behalf of the Auditor-General
Auckland | 7 May 2026





Executive summary

The main drivers of our audit strategy influencing our focus on significant risks and a summary of key matters of interest.

Current key economic and strategic inputs	Key areas of audit focus	Status
<p>The audit is being planned in the context of an operating environment characterised by ongoing cost pressures and financial sustainability challenges across the local government sector, following a prolonged period of elevated inflation and interest rates. These pressures continue to influence council planning and decision-making over the period to 30 June 2026.</p>	<p>1 Valuation of infrastructure assets</p>	
<p>Continued global uncertainty, including conflict in the Middle East, has contributed to volatility in fuel, energy, and construction input prices. For Northland Regional Council, the impact of these factors is indirect and is reflected primarily in operating and capital cost pressures, contractor pricing, and affordability considerations for ratepayers, rather than any immediate disruption to core service delivery.</p>	<p>2 Investment assets</p>	
	<p>3 Management’s ability to override controls</p>	
	<p>4 Statement of Service Performance</p>	
	<p>5 Matters raised by the OAG</p>	

 New area of focus	 Continuing area of focus
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Areas of audit focus

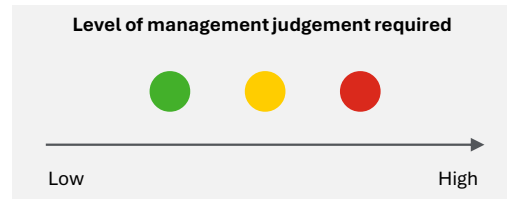
Financial statements dashboard

Area of audit focus	Significant risk	Fraud risk	Control testing planned	Level of management judgement	Page #
Asset valuation and assessment of carrying value	✓	✗	D	●	12
Governance and valuation of investment assets	✗	✗	D	●	12
Management override of controls	✓	✓	D	N/A	13
Public sector specific procedures	✗	✗	D	●	14

Control testing planned

D: Evaluate whether control design manages risk appropriately

OE: Planning to test if controls were operating effectively and can be relied upon





Areas of audit focus

Service performance information dashboard

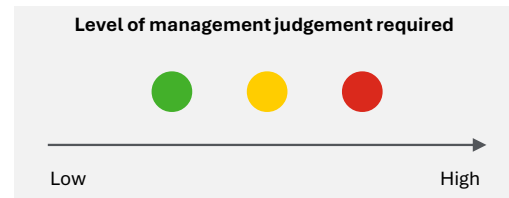
Service performance information will be provided in a separate statement of service performance alongside the financial statements.

Area of audit focus	Significant risk	Fraud risk	Control testing planned	Level of management judgement	Page #
Statement of Service Performance	x	x	D	●	13

Control testing planned

D: Evaluate whether control design manages risk appropriately

OE: Planning to test if controls were operating effectively and can be relied upon





Areas of audit focus

Area of audit focus	Our approach
<p>Asset valuation and assessment of carrying values</p> <p>NRC recognises the following classes of assets at fair value:</p> <ul style="list-style-type: none"> • Infrastructure assets; • Land and buildings; • Investment properties; • Forestry assets <p>Infrastructure assets are due for a full revaluation in the current year in accordance with NRC's three-year revaluation cycle.</p> <p>Determining the fair value of assets requires management and independent valuers to apply judgement in selecting appropriate valuation methodologies and key assumptions. Valuation outcomes are often sensitive to changes in these assumptions, particularly for infrastructure assets where unit rates, useful lives, condition assessments, and remaining service potential are significant inputs.</p> <p>As a result, there is an increased risk in the current year relating to the valuation of infrastructure assets, the appropriateness of key assumptions applied, and the accounting treatment and disclosure of movements in fair value. There also remains an ongoing risk in relation to the valuation of other asset classes measured at fair value.</p>	<p>Our work plan incorporates the following steps:</p> <ul style="list-style-type: none"> • Obtaining independent valuations for the relevant asset classes, with particular emphasis on infrastructure assets subject to revaluation in the current year; • Obtaining representations directly from the independent valuers confirming the valuation methodologies applied and their consistency with relevant financial reporting and valuation standards; • Evaluating the key assumptions used by the independent valuers, including assessing whether these are reasonable, internally consistent, and aligned with sector practice; • Holding discussions with management and valuers, where appropriate, to understand the basis for significant judgement areas or valuation movements; • Assessing whether revaluation movements have been appropriately accounted for and disclosed in the financial statements; and • Considering the impact of any caveats or limitations included in the valuation reports. <p>We will also engage with valuers, as required, in relation to any development properties or assets under construction in progress at year end.</p>
<p>Governance and valuation of investment assets</p> <p>NRC has a significant portfolio of investment assets including property, funds under management and a significant interest in Northport Group.</p> <p>The strategy around the use of this investment portfolio and the returns received are an important component of Council's funding of its activities. NRC also changed its investment manager during the year to Russell Investments.</p> <p>This gives rise to risks around the robustness of governance processes around these investments, the valuation of the investments at year-end, and whether the appropriate accounting treatment has been applied in respect of those valuations.</p>	<p>We plan to address these risks through:</p> <ul style="list-style-type: none"> • Evaluating the governance processes and controls around investment assets. This will involve determining whether investment mandates and parameters are monitored as part of governance arrangements, including the risk/return strategy employed and the adequacy of reporting in this area; • Ascertaining the quality of controls in place at the investment manager and custodian by obtaining internal control audit reports; • For periods where internal control audit reports for the service provider cannot be obtained, design and perform alternative audit procedures to address the risks arising from the use of the service organization; • Reviewing the accounting treatment applied to investment assets against relevant financial reporting standards; and • Reconciling and validating the cash movements in and out of the investment funds



Areas of audit focus (cont.)

Area of audit focus	Our approach
<p>Management override of controls</p> <p>We are required to design and perform audit procedures to respond to the risk of management’s override of controls.</p>	<p>We plan to:</p> <ul style="list-style-type: none"> • Understand and evaluate the financial reporting process and the controls over journal entries and other adjustments made in the preparation of the financial statements. • Test the appropriateness of a sample of journal entries and adjustments and make enquiries about inappropriate or unusual activities relating to the processing of journal entries and other adjustments; • Review accounting estimates for bias that could result in material misstatement due to fraud, including assessing whether the judgements and decisions made, even if individually reasonable, indicate a possible bias on the part of management; • Perform a retrospective review of management’s judgements and assumptions relating to significant estimates reflected in last year’s financial statements; and • Obtain an understanding of the business rationale of significant transactions that we become aware of that are outside the normal course of business or that otherwise appear to be unusual given our understanding of the entity and its environment.
<p>Statement of service performance</p> <p>The Council’s annual report is required to include an audited Statement of Service Performance (“SSP”) which reports against the performance framework included in the LTP.</p> <p>The SSP is an important part of Council’s annual performance reporting and it is important it adequately “tells the performance story” for each group of activities.</p> <p>We are to consider whether the service performance information:</p> <ul style="list-style-type: none"> • Is based on appropriately identified elements (outcomes, impacts, outputs), performance measures, targets/results; and • Fairly reflects actual service performance for the year (i.e. not just reports against forecast). <p>Based on our 2025 audit, this is an area where a significant level of time and resources are spent.</p>	<p>We plan to:</p> <ul style="list-style-type: none"> • Review Council’s SSP against legislative requirements and good practice. This will include checking consistency with the performance framework included in the amended 2024-2034 LTP; • Understand from management how they intend to ensure the completeness and accuracy of underlying data forming part of the performance measures; • Audit a sample of the reported performance measures, with a focus on the more significant Council activities; and • Review the narrative commentary and explanatory information provided in the annual report to ensure that this provides sufficient information to the readers i.e. “tells the performance story”.



Areas of audit focus (cont.)

Matters raised by the OAG

Area of audit focus	Our approach
<p>OAG Audit Brief and Other Items</p> <p>The main areas of focus include:</p> <ul style="list-style-type: none"> • Recovery from significant weather events, Related party transactions, conflicts of interest and severance payments • Legislative compliance • Effectiveness, efficiency, waste and probity: Good practice involves the establishment of policies and controls to ensure that expenses have a justifiable business purpose, preserve impartiality, have been made with integrity, are moderate and conservative, have regard to the circumstances, have been made transparently, and are appropriate in all respects. • Procurement: Procurement is an area of focus for the work programme of the Auditor-General (OAG) and while no specific projects have been identified relating to local government at this stage, it is expected that major capital projects and significant procurement activity are areas where audit effort is focused. • Central government/stimulus funding: It is important that Council is accounting for this funding in accordance with PBE accounting standards, being transparent with communities and meeting any obligations. • Climate Change: Climate change is an area of focus for the work programme of the OAG as Local government is becoming a focus for climate change related action. The OAG focuses on the Councils ability to provides for the resilience of infrastructure assets to the risk of natural hazards, including making sufficient financial provision to respond to these risks. 	<p>We plan to meet with management to update our understanding of the plans and processes in place to address the focus areas of the OAG, including understanding any information requests from central government organisations during the period. For significant weather events recovery, we will discuss with management the overall impact on damages, amounts claimed to date and future operating and capital expenditure plans.</p> <p>For funding received, we will review contracts and focus on the risk that income may not be recorded in the appropriate accounting period due to incorrect recognition or deferral. This could arise from incorrectly identifying conditions or restrictions associated with revenue transactions or incorrectly applying the contractual terms associated with the timing of when income is recognised.</p> <p>We are required to remain alert for issues of effectiveness and efficiency, waste and a lack of probity or financial prudence throughout the audit. We also plan to:</p> <ul style="list-style-type: none"> • Assess policies and procedures in place for expenses and procurement processes, and • Test a sample of expenses for appropriateness against good practice and other guidance issued as relevant for Northland Regional Council. Our tests will focus primarily on sensitive expenditure such as board and senior management pay, travel and expenses, large contract tenders, related party transactions, and payments to offshore locations.



A continued focus on the Council’s control environment

We continued to increase our focus on internal controls as a core element of our audit as a strong control environment is core to both reliable financial reporting and business resilience




The economic environment is challenging. Increasing operational, regulatory and financial complexity, renders businesses more exposed than ever to fraud and error. In addition, reflecting macroeconomic volatility - management teams are having to identify and respond to new risks more frequently than ever before.

As a result, stakeholders globally, not just the financial markets and regulators but also government and wider society, are expecting higher standards of corporate and financial governance.

In today’s economic climate, it is critical for a company to be able to effectively identify and then respond to risks and challenges on a timely basis. Strong governance and control are essential in this regard.

Robust processes and controls are fundamental to financial resilience, with internal controls being the foundation that enables a company to protect itself and build stakeholder trust and confidence.

When designed and implemented appropriately, a robust internal control environment:

-  **Reduces risk** through fraud and error prevention and detection, safeguarding of company assets and ensuring compliance with laws and regulations
-  **Increases financial resilience** by enabling transparency, accountability, viability and increased reliability and integrity of financial information; and
-  **Optimises returns** by establishing a foundation to support growth, including easier access to markets and funding.



We continue to elevate the transparency of our evaluation of your control environment and thematic observations on where strengthening would support business resilience and financial reporting reliability.

An effective, robust control environment is particularly important in times of uncertainty, where risks arise, and the company needs to identify them quickly and respond confidently.

Key information and data that is reliable and accurate is integral for decision-makers for analysis and evaluation in real-time, allowing companies to achieve its commercial objectives with a grounded understanding of the risks associated with its decisions.



A focus on your internal control activities

Dashboard of our planned internal controls approach to key processes

We outline below our planned approach for testing controls over key process. The results of this testing may influence the scope of our substantive testing.

Key process	Planned Approach	Key matters for Committee consideration
Valuation of infrastructural assets	M D	N/A
Management’s ability to override controls	M D	Please refer to a summary of deficiencies disclosed in our prior year report in the next slide.
Statement of Service Performance	M D	<p>Performance measures that are based on external reporting should be updated on the latest and most up to date reports. Statement of Service Performance continues to be an area of scrutiny. Entities need to continue design and implement controls to address risks appropriately that are identified with measuring and reporting each measure. Following control findings were reported in the prior year:</p> <ul style="list-style-type: none"> • Lack of formal review in place for measurement and reporting of certain performance measures • Recommendation to 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 • Recommendation to review to determine relevance and sustainability of ‘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’ measure
Other key processes	M D	<p>Following findings were also reported in prior year:</p> <ul style="list-style-type: none"> • Lack of 3402 Internal Controls for 5 Private equity fund managers invested into by NRC • Conflict of Interest – Funding Allocations • Councillor Non-Compliance – Conflict of Interest Register – Year Ending 30 June 2025 Observation • Lack of Formal Signed Agreement – Subsidies and Grants

<p>Types of controls tested</p> <p>M Manual controls</p> <p>A Automated controls</p>	<p>Controls approach planned</p> <p>D Evaluate whether relevant control is designed and implemented to address risk appropriately</p> <p>O Planning to test if controls were operating effectively and can be relied upon</p> <p>S IT specialists testing automated</p>
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Technical update



Developments in financial reporting

Public benefit entities

The following table provides a high-level summary of the major new accounting standards, interpretations and amendments that are relevant to the Council. A full list of the standards on issue but not yet effective is released quarterly and is available here: https://www2.deloitte.com/nz/en/pages/audit/articles/accounting-alert.html?icid=top_accounting-alert

Major new standard, interpretation or amendment	Effective date (periods beginning on or after)
2024 Omnibus Amendments to PBE Standards (Amendments to PBE IAS 12 and PBE IPSAS 1)	1 January 2026
Insurance Contracts in the Public Sector (Amendments to PBE IFRS 17)	1 January 2026
PBE Conceptual Framework Update	1 January 2028

Early implementation efforts recommended

Early effort to consider the implementation of these standards is recommended in order to provide stakeholders with timely and decision-useful information. Implementation steps are outlined opposite.

Steps for implementation
Determine extent of impact & develop implementation plan
Monitor progress and take action where milestones are not met
Identify required changes to systems, processes, and internal controls
Determine the impact on covenants & regulatory capital requirements, tax, dividends & employee incentive schemes



PBE – standard setting developments

Tier 1 and 2 developments

The External Reporting Board requested feedback on several significant projects that will impact the future accounting for public benefit entities as summarised below.

Consultations	Submissions due	For more information
<p>Exposure draft – PBE IPSAS 47 Revenue PBE IPSAS 47 would replace PBE IPSAS 9 <i>Revenue from exchange transactions</i>, PBE IPSAS 23 <i>Revenue from non-exchange transactions</i> and PBE IPSAS 11 <i>Construction contracts</i>. The proposals present two accounting models based on the existence of a binding arrangement. This new standard provides focused guidance to help entities apply the principles to account for all PBE revenue transactions.</p> <p>The ED proposes that PBE IPSAS 47 would apply to periods beginning on or after 1 January 2029.</p>	1 December 2025	<p>Proposed accounting standard for revenue – ED PBE IPSAS 47 Revenue » XRB</p> <p>One page fact sheet: xrb.govt.nz/dmsdocument/5449/</p>
<p>Exposure draft – PBE IPSAS 48 Transfer Expenses This exposure draft proposes new accounting requirements for transfer expenses so does not replace any existing literature. A transfer expense (other than taxes) arises when one entity provides goods or services to another entity without directly receiving any good or service in return. Examples include grants, donations and social welfare payments. Again, two models of accounting for transfer expenses are proposed based on the existence of a binding arrangement.</p> <p>The ED proposes that PBE IPSAS 48 would apply to periods beginning on or after 1 January 2029.</p>	1 December 2025	<p>Proposed accounting standard for transfer expenses – ED PBE IPSAS 48 Transfer Expenses » XRB</p> <p>One page fact sheet: Fact Sheet ED PBE IPSAS 48 Transfer Expenses</p>

Potential impact on the Council

These developments, if finalised as drafted, could materially impact the financial statements for the Council. We recommend that you consider the proposals and guidance being released by the XRB to understand the potential impact on the financial statements for the Council.

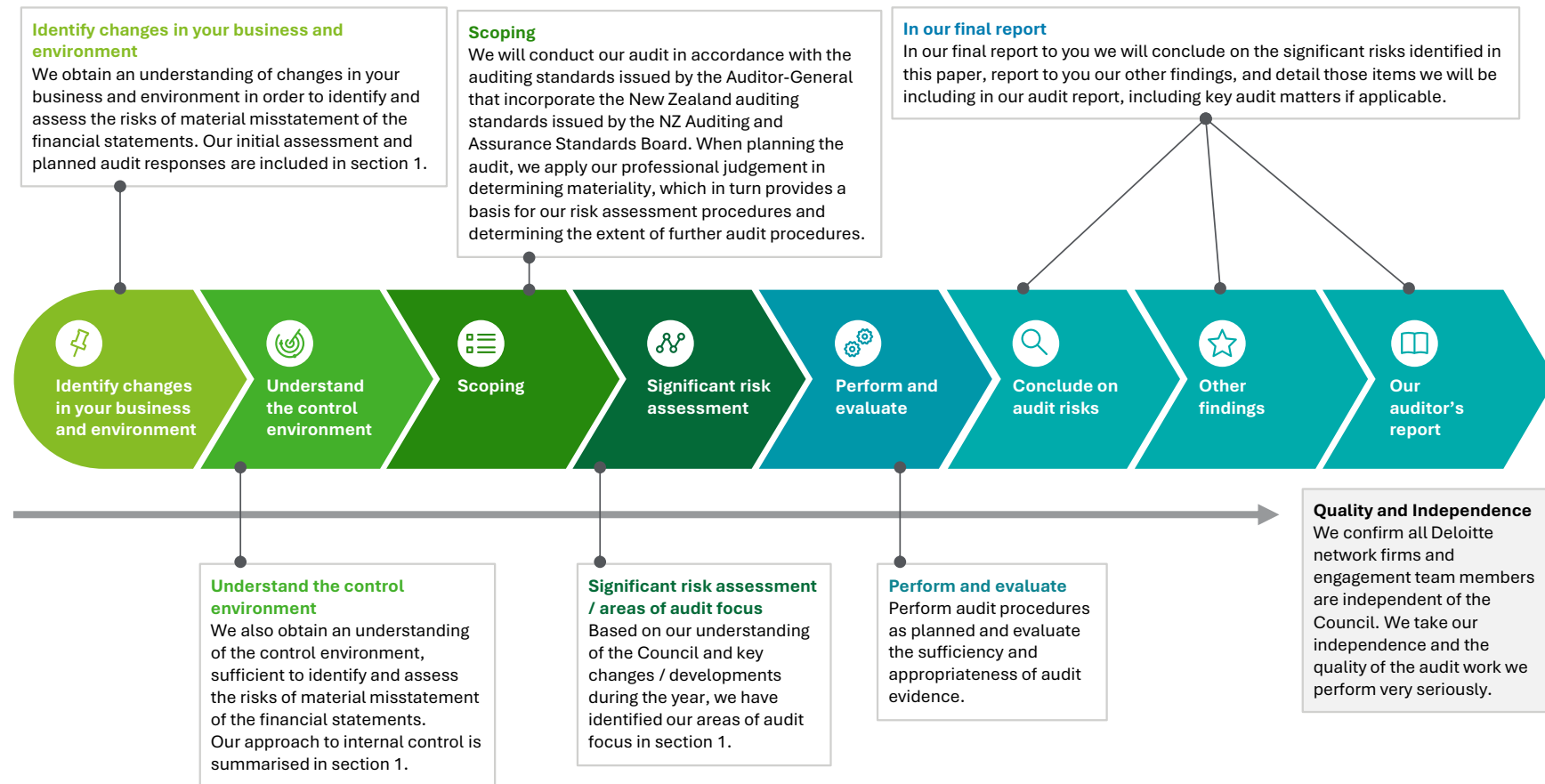


Appendices



Our audit explained

We tailor our audit to your business and your strategy





Materiality

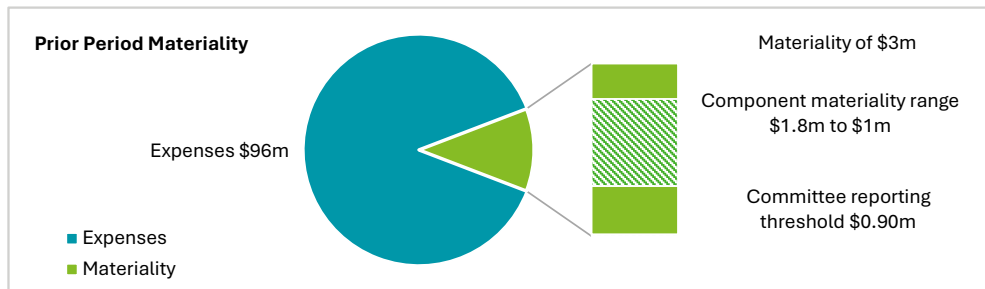
Our approach to materiality

Establishing an appropriate materiality level

We consider materiality primarily in terms of the magnitude of misstatement in the financial statements that in our judgement would make it probable that the economic decisions of a reasonably knowledgeable person would be changed or influenced (the 'quantitative' materiality). In addition, we also assess whether other matters that come to our attention during the audit would in our judgement change or influence the decisions of such a person (the 'qualitative' materiality). We use materiality both in planning the scope of our audit work and in evaluating the results of our work.

Our quantitative materiality for the 2026 audit will be based on expected expenditure in line with prior periods as this is deemed to be a key driver of business value, is a critical component of the financial statements and is a focus for users of those statements.

The extent of our procedures is not based on materiality alone but also on local considerations of the quality of systems and controls in preventing material misstatement in the financial statements, and the level at which known and likely misstatements are tolerated by you in the preparation of the consolidated financial statements.



Although materiality is the judgement of the audit partner, the Committee must satisfy themselves that the level of materiality chosen is appropriate for the scope of the audit.



Other compliance matters

There are a range of matters we are required to report to you as part of our communications to management and the directors.

Related Party Transaction Disclosures

- The Council is required to identify, account and disclose related party relationships and transactions in accordance with the applicable financial reporting framework.
- We will perform procedures to obtain an understanding of the controls, if any, that the Council has established around identifying, accounting for, and disclosing related party relationships and transactions in accordance with the applicable financial reporting framework; as well as the authorisations and approvals process for significant transactions and arrangements with related parties or those outside the normal course of business.
- We will also identify and assess the risks of material misstatement associated with related party relationships and transactions, including determining whether any of those risks are fraud or significant risks, and design and perform further audit procedures to obtain sufficient appropriate audit evidence.

Compliance with Laws and Regulations

- The Council is also required to ensure that its operations are conducted in accordance with the provisions of laws and regulations, including compliance with the provisions of laws and regulations that determine the reported amounts and disclosures in the financial statements.
- We are required to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to understand its nature, and evaluate the effect on the financial statements.

Fraud Characteristics

- In relation to fraud, the primary responsibility for the prevention and detection of fraud rests with management and the directors, including establishing and maintaining internal controls over the reliability of financial reporting.
 - We will obtain an understanding of how the directors exercise oversight of the Council's processes for identifying and responding to the risks of fraud and the internal controls that have been established to mitigate these risks, as well as making enquiries of management and the directors to determine whether you have knowledge of any actual, suspected or alleged fraud affecting the Council.
-

Written

Representations

We will request a number of written representations in a representation letter, relating to each of these areas, including that appropriate disclosure of all matters has been made to the auditor.



Independence and fees

Fees

The proposed audit fee for the 2026 audit has been reviewed by the Office of the Auditor General. The Office of the Auditor General is responsible for monitoring audit fees to ensure that fees are based on realistic hours (that is, hours that reflect the nature and extent of work required), an appropriate audit team mix and charge-out rates that are in line with market rates.

	CY (\$'000)	PY (\$'000)	Future services contracted for or written proposals submitted (where applicable) (\$'000)
Fees payable for the audit of the Council's Annual Report and summary financial statements	208	200	
OAG overhead	25.9	25	
Other assurance engagements relating to the Debenture Trust Deed and audit of the Register of Security Stock	13.2	12.7	
Agreed Upon Procedure Engagement relating to the Kaipara Moana Remediation Programme	15.6	15	
Fraud and corruption risk focused detection analysis	-	32	
Marsden Maritime Holdings Limited Transaction	-	8	
Total Services	262.7	292.7	



Prior year unadjusted differences

Disclosures

Omitted disclosures

The following unadjusted disclosure differences were identified during the course of our prior year audit:

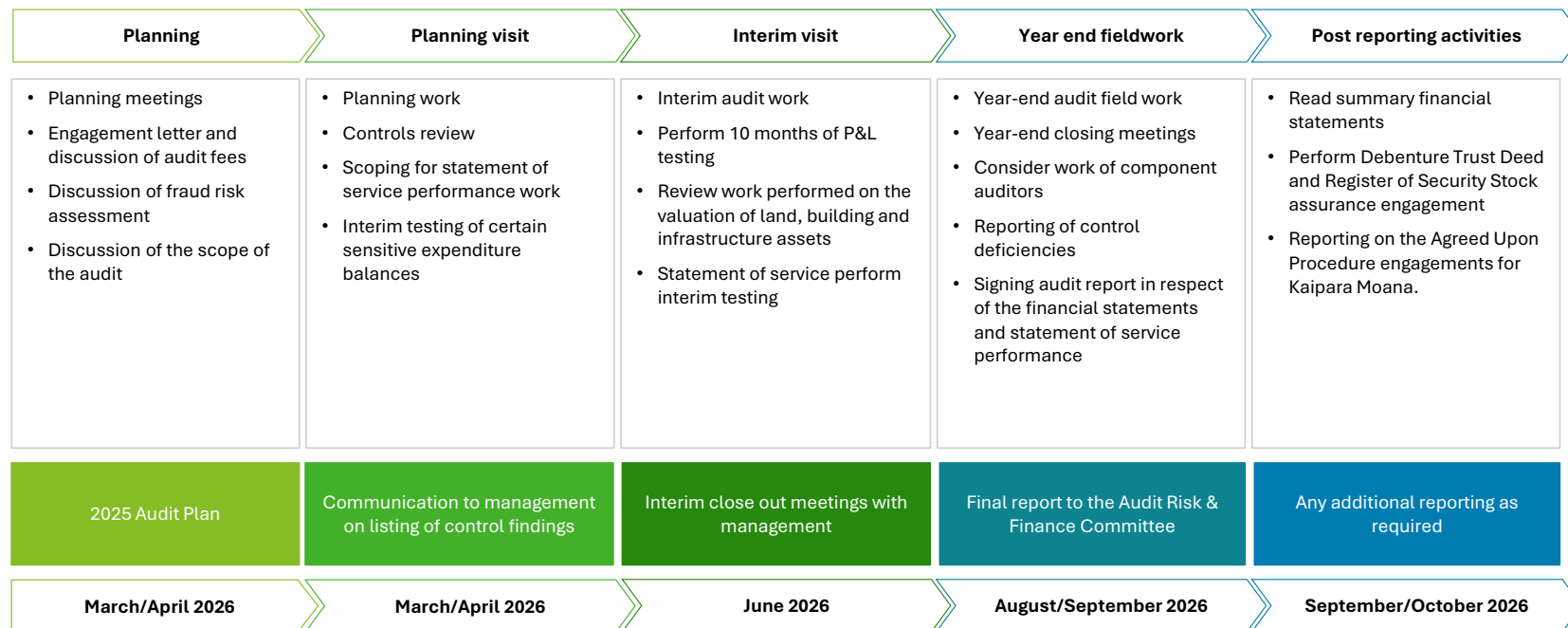
Disclosure	Summary of disclosure requirement	Quantitative or qualitative consideration
<p>Discontinued Operations</p> <p>Under PBE IFRS 5 para 33 and 34, discontinued operations require presentation and disclosure on the statement of comprehensive revenue and expense, the post-tax profit or loss from discontinued operations must be presented as a single line item, separately from continuing operations. Council has disclosed this information in the notes rather than the primary statements</p>	<p>PBE IFRS 5 para 33, 34, 41 and 43</p>	<p>In conjunction with financial reporting advice sought from BGO, it was considered that the omission of the Marsden Maritime Holding Limited (MMH) result as a single amount in the face of the Statement of Revenue and Expense did not impair a readers ability to understand the financial statements. This decision was made with the objective of enhancing transparency and clarity in the reporting of the MMH transaction.</p> <p>Specifically choosing not to rely on a single figure in the statements directed attention to note 12(i) which was considered to actually improve the quality of reporting. This note not only provided a breakdown of the MMH related financial results (MMH surplus, the carrying value of net assets at time of derecognition) but also provided and referenced detailed commentary on the nature and circumstances of the MMH transaction.</p> <p>Intragroup transactions are required to be eliminated on consolidation, and it is difficult and was considered potentially misleading to allocate these eliminations between continuing operations and discontinued operations. Furthermore, having to also restate the prior year to reflect a single figure for the discontinued operation – while also allocating intra company transactions, was assessed to reduce the level of detail and responsibility.</p> <p>MMH is councils only subsidiary consolidated into the Group and therefore the MMH result could be approximated by subtracting the Group and Parent columns.</p> <p>Overall, the approach adopted was deemed to better serve the readers of the financial statements by providing a more detailed and transaction-focused narrative.</p>



Continuous communication and reporting

Planned timing of the audit

As the audit plan is executed throughout the year, the results will be analysed continuously, and conclusions (preliminary and otherwise) will be drawn. The following sets out the expected timing of our reporting to and communication with you.



In addition to the formal communication plan above, we anticipate ongoing dialogue with the Chairman of the Audit Risk & Finance Committee outside of the audit window, to discuss significant audit matters on an ongoing basis and not just at the time of the audit.

* We are required to read the other information to consider if there are any material inconsistencies which we are obliged to report on. We will need sufficient time to perform the review.



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Deloitte
Deloitte Centre
1 Queen Street
Auckland 1010

Private Bag 115033
Shortland Street
Auckland 1140
New Zealand

Tel: +64 9 303 0700
Fax: +64 9 303 0701
www.deloitte.co.nz

7 May 2026

Pita Tipene
Chair
Northland Regional Council
Private Bag 9021
Whangarei 0148

Copy: Director Auditor Appointments
Office of the Auditor-General
PO Box 3928
Wellington

Dear Pita

Proposal to conduct the audit of Northland Regional Council on behalf of the Auditor General for the 2026, 2027 and 2028 financial year.

1 Introduction

The Auditor General proposes to appoint Bennie Greyling to carry out the audit of your organisation for 2026 to 2028 financial years. As required by the Office of the Auditor General (OAG), we set out below information relating to the audit for the financial year ending 30 June 2026. The purpose of this proposal is to provide information on:

- the statutory basis for the audit and how audit fees are set;
- the entities covered by this proposal;
- key members of the audit team;
- the hours we plan to spend on the audit and reasons for any change in hours;
- our proposed fees for the audit for the financial year 30 June 2026.
- assumptions relating to the proposed audit fee, including what we expect of your organisation;
- what the OAG Audit Standards and Quality Support charge provides;
- certification required by the Auditor General; and
- our commitment to conduct the audit in accordance with the Auditor General's Auditing Standards.

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2 Statutory basis for the audit and how audit fees are set

The audit of your organisation is carried out under Section 15 of the Public Audit Act 2001, which states that “the Auditor General must from time to time audit the financial statements, accounts, and other information that a public entity is required to have audited”.

Fees for audits of public entities are set by the Auditor General under section 42 of the Public Audit Act 2001. However, your Council and I have the opportunity to reach agreement first and recommend those fees for approval. The Auditor General, with assistance from the OAG, will set audit fees directly only if we fail to reach agreement.

Our proposed audit fees are set out in this letter and include an estimate of the reasonable cost of disbursements (including travel and accommodation where necessary).

3 Entities covered by this proposal

This proposal covers the audits of Northland Regional Council only. Audit fees for associate entities, particularly Northland Inc Limited are set with the Boards of those entities directly and are subject to separate audit proposals. Accordingly, the fees and audit hours included in this proposal relate to Council only.

4 Key members of the audit team

Appointed Auditor	<i>Bennie Greyling</i>
Quality Control Reviewer	<i>Mike Hawken</i>
Audit Manager	<i>Hamza Kazi</i>

5 Estimated audit hours

We estimate that the following hours will be required to carry out the FY26 audit (compared to budgeted and actual data from the previous financial year):

Audit team member	2026 budget	2025 actual	2025 budget
Appointed Auditor	87	90	95
Review Partner / Director	10	10	12
Audit Manager	130	125	130
Other CA Qualified audit staff	315	350	315
Other Non-CA Qualified audit staff	710	740	700
Total audit hours	1,252	1,315	1,252

Note that these core audit hours, and our proposed fees, do not include the ancillary services performed in our role as auditor including:

- Providing a limited assurance report pursuant to Council’s Trust Deed;
- Providing an audit opinion in relation to Council’s Register of Security Stock (as required by the Trust Deed);



- Providing a fraud and corruption risk assessment and fraud and corruption risk focussed detection analytics.
- Agreed upon procedure engagements in relation to Council's involvement in two projects which are partly funded by the Ministry of the Environment.

These ancillary services are subject to separate engagement letters and fees.

Reasons for changes in audit hours

We are not expecting a change in audit hours over prior year, however it should be noted that our estimated hours exclude any additional audit effort that may be required as a result of the following:

- The proposed Regional Governance Reform and;
- We understand Council recently appointed a new investment manager to manage its investment portfolio. From our initial discussions and information received it appears service organisation controls reports may not the full period under audit and may require additional audit procedures to be undertaken to ensure compliance with the applicable auditing standards.

Any additional audit effort required in relation to these will be recovered through the normal fee recovery process.

6 Proposed audit fees

Our proposed fees for the FY26 (compared to budgeted and actual data from the previous financial year) are:

Structure of audit fees	2026 budget fees \$	2025 actual fees \$	2025 budgeted fees \$
Net audit fee (excluding OAG Audit Standards and Quality Support charge and disbursements)	208,000	200,000	200,000
Increase in Audit fee for impact of transaction in FY25	-	8,500	8,500
OAG Audit Standards and Quality Support charge	25,992	25,021	25,021
Total audit fee (excluding disbursements)	233,992	233,521	233,521
Estimated Disbursements and technology charge	18,500	19,000	19,000
Total billable audit fees and charges	252,492	252,521	252,521
GST	37,874	37,879	37,879
Total (including GST)	290,366	290,400	290,400



This fee does not include agreed upon procedures and other assurance engagements which are agreed in their respective engagement letters.

We have proposed only an inflationary increase (with reference to market related wage CPI for the industry).

The audit fees allow for the audit team to carry out specific tasks identified in the OAG Sector Brief and for the OAG Audit Standards and Quality Support charge. We have also estimated the reasonable cost of disbursements (including travel and accommodation where necessary). Disbursement costs are indicative only and will be charged on an actual and reasonable basis.

6.1 Reasons for changes in audit fees

In table 5.1 we showed the factors that have resulted in a change of audit hours. The cost impacts of those changes are shown in the table below.

Reasons for increased or decreased audit fees compared to previous period budgeted fees.	2026 Budget	2025 Actual
Previous period's fees	208,500	190,000
Predicted staff salary cost movements	8,000	10,000
Impact of transaction in FY25	(8,500)	8,500
Proposed audit fees	208,000	208,500

7 Assumptions relating to our audit fee

You are responsible for the production of your financial statements and anything else that must be audited. Our proposed audit fees are based on the assumption that:

- You will provide to us, in accordance with the agreed timetable, the complete information required by us to conduct the audit.
- Your staff will provide us with an appropriate level of assistance.
- Your organisation's annual report and financial statements (including Statements of Service Performance) will be subject to appropriate levels of quality review by you before being submitted to us for audit.
- Your organisation's financial statements will include all relevant disclosures.
- We will review up to two sets of draft annual reports, one printer's proof copy of the annual report, and one copy of the electronic version of the annual report (for publication on your website).
- There are no significant changes to the structure and/or scale of operations of the entities covered by this proposal (other than as already advised to us and incorporated in the fee proposal).
- There are no significant changes to mandatory accounting standards or the financial reporting framework that require additional work (other than as specified in tables 5.1 and 6.1).



- There are no significant changes to mandatory auditing standards that require additional work other than items specifically identified in the tables above.
- There are no significant changes to the agreed audit arrangements (set out in an engagement letter we will send you) that change the scope of, timing of, or disbursements related to, this audit.

If the scope and/or amount of work changes significantly, we will discuss the issues and any implications for our audit costs and your audit fees with you and the OAG at the time.

8 What the OAG Audit Standards and Quality Support charge provides

Parliament has indicated that it expects the full cost of annual audits under the Public Audit Act (including an OAG Audit Standards and Quality Support charge) to be funded by public entities.

The OAG Audit Standards and Quality Support charge partially funds a range of work that supports auditors and entities, including:

- development and maintenance of auditing standards;
- technical support for auditors on specific accounting and auditing issues;
- ongoing auditor training on specific public sector issues;
- preparation of sector briefs to ensure a consistent approach to annual audits;
- development and maintenance of strategic audit plans; and
- carrying out quality assurance reviews of all auditors, and their audits and staff on a regular (generally, three year) cycle.

Appointed Auditors are required to return the OAG Audit Standards and Quality Support charge portion of the audit fee, to the OAG.

Certifications required by the Auditor General

We certify that:

- the undertakings, methodology, and quality control procedures that we have declared to the OAG continue to apply;
- our professional indemnity insurance policy covers this engagement; and
- the audit will be conducted in accordance with the terms and conditions of engagement set out in the audit engagement agreement and schedules.



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9 Conclusion

As the current and incoming Appointed Auditors, we are committed to providing you and the Auditor General with the highest level of professional service. We intend to work with you, the OAG, and the Auditor General in a partnership environment to resolve any issues that may arise.

If you require any further information, please do not hesitate to contact us.

Please counter-sign this letter (below) to confirm that you, and the governing body of your organisation, agree with its contents. This letter will then form the basis for a recommendation to the Auditor General on the audit fee that should be set.

The schedules of audit hours and fees will also be incorporated into my audit engagement agreement with the Auditor General to carry out the audit of your organisation as the agent of the Auditor General.

Yours sincerely

A handwritten signature in cursive script that reads "Deloitte Limited".

Bennie Greyling
Current Appointed Auditor
Deloitte Limited



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I accept the audit fees for the audit of the 2026 financial year as stated above.

Full name:	<u>Pita Tipene</u>	Position:	<u>Chair</u>
Authorised signature:	<u></u>	Date:	<u></u>
Entity name:	<u>Northland Regional Council</u>		

Actions to take when agreement has been reached:

- 1 Make a copy of this signed proposal and keep it for your file.
- 2 Send the original to: *Bennie Greyling*
By email: bengreyling@deloitte.co.nz

TITLE: Financial Report April 2026

From: Taka Skipwith, Financial Accountant

Authorised by Bruce Howse, Pou Taumatua – Group Manager Corporate Services, on 13
Group Manager/s: May 2026

Executive summary/Whakarāpopototanga

This report details the year to date (YTD) financial results for April 2026. The council has achieved a YTD surplus of \$3.40m after transfers to and from reserves, which represents a favourable variance of \$1.68m compared to the original budgeted of \$1.72m. All comparisons in this report are based on the original budget.

This report also proposes 2025-26 Year-End Surplus Apportionment Framework. Table 7 presents a proposed framework for the allocation of any year-end operating surplus (noting this excludes any council decision to utilise a portion of the surplus prior to the end of the fiscal year).

Recommendation(s)

1. That the report 'Financial Report April 2026' by Taka Skipwith, Financial Accountant and dated 13 May 2026, be received.
2. That the Committee recommends to council the framework outlined in Table 7, to guide the allocation of any year-end operational surplus and surplus investment fund returns for the 2025-26 financial year.

Options

No.	Option	Advantages	Disadvantages
1	The Committee recommends to council the surplus allocation framework outlined in Table 7.	The framework supports consistent treatment and reporting of any surpluses aligned with councillor expectations. A pre-defined approach allows council to align surplus allocation decisions with long-term priorities (e.g. debt reduction) rather than making any ad hoc decisions at year-end.	A pre-defined framework may become outdated if council priorities change or new opportunities emerge between now and year end.
2	The Committee declines to support the proposed surplus allocation framework outlined in Table 7.	Improves council's ability to respond to any unforeseen circumstances at year-end through specific decisions, although this may reduce the overall	May increase the likelihood of ad hoc decision-making and project-by-project debate, reducing consistency in how surpluses are allocated

		discipline and consistency provided by the framework.	and weakening the discipline intended under the framework.
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The staff's recommended option is Option 1

Considerations

1. Alignment to council strategic direction - community outcomes

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

- | | |
|--|--|
| <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 | |

2. Climate Impact

Being a purely administrative matter, any decisions arising from this report will not have any climate change implications.

3. Environmental Impact

Being a purely administrative matter, any decisions arising from this report will not have any environmental impact.

4. Community views

The proposed framework in Table 7 is an administrative mechanism to govern the allocation of any year-end surpluses and does not in itself result in any direct impact on the community.

5. Māori impact statement

There are no known impacts on Māori which are different to the general community in relation to this decision.

6. Financial implications

The proposed framework in Table 7 is administrative mechanism and does not in itself have any direct financial impact. It provides a structured approach to the allocation of any year-end operational surpluses and surplus investment returns. The quantum and financial impact will depend on the actual year-end results.

7. Implementation issues

Staff do not anticipate any implementation issues with the application of the proposed framework in Table 7.

8. Significance and engagement

In relation to Section 79 of the Local Government Act 2002, this decision is considered to be of low significance when assessed against council's Significance and Engagement policy

because it is part of council's day-to-day activities. This does not mean that this matter is not of significance to tangata whenua and/or individual communities, but that council is able to make decisions relating to this matter without undertaking further consultation or engagement.

9. Policy, risk management and legislative compliance

There are no significant legislative compliance issues arising from the adoption of the proposed framework in Table 7. The proposed framework is consistent with council's financial management approach and supports prudent risk management by reducing the likelihood of ad hoc decision-making and ensuring surplus allocations are aligned with agreed priorities.

Background/Tuhinga

1. **The operating surplus**, before transfers to and from reserves, for the YTD period ending April 2026 is \$7.07m, which exceeds the original budget of \$2.70m, by \$4.38m (refer to **Table 1**). The operating surplus *after* transfers to and from reserves is \$3.40m, representing a favourable variance of \$1.68m compared to the original budgeted of \$1.72m.

Table 1

Operating Statement						
<i>YTD ending April 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	\$47,601	\$47,298	\$303	0.6%	\$56,758	\$56,758
User Fees and Sundry	\$7,025	\$5,530	\$1,495	27.0%	\$5,925	\$6,015
Grants and Subsidies	\$11,166	\$9,390	\$1,777	18.9%	\$11,132	\$12,623
Investment Interest Income	\$2,355	\$2,201	\$154	7.0%	\$2,641	\$2,683
Investment Property Income	\$3,168	\$2,796	\$371	13.3%	\$3,469	\$3,496
Managed Funds Gains	\$2,654	\$3,372	(\$718)	-21.3%	\$4,499	\$4,499
Other Gains & Joint Venture Distributions	\$5	\$0	\$5	-	\$3,337	\$3,337
Total Revenue	\$73,974	\$70,587	\$3,387	4.8%	\$87,760	\$89,409
Expenditure by Group						
Regulatory Services	\$4,884	\$4,756	(\$127)	-2.7%	\$5,607	\$5,639
Environmental Services	\$10,067	\$11,716	\$1,648	14.1%	\$15,040	\$14,772
Biosecurity	\$12,523	\$12,093	(\$430)	-3.6%	\$15,126	\$15,785
Strategic Partnership and Engagement	\$3,792	\$8,391	\$4,599	54.8%	\$10,819	\$5,724
Community Resilience	\$13,568	\$13,300	(\$267)	-2.0%	\$17,051	\$17,461
Corporate Services	\$20,584	\$15,835	(\$4,749)	-30.0%	\$22,618	\$28,133
CEO Office	\$1,488	\$1,804	\$316	17.5%	\$2,144	\$2,161
Total Expenditure	\$66,906	\$67,895	\$989	1.5%	\$88,405	\$89,676
Net (Cost)/Surplus of Service before transfer from/(to) Special Reserves	\$7,068	\$2,692	\$4,376	162.6%	(\$645)	(\$167)
Total Transfers from/(to) Special Reserves	(\$3,668)	(\$973)	\$2,696	-277.2%	\$752	\$374
Net (Cost)/Surplus of Service after transfer from/(to) Special Reserves	\$3,400	\$1,719	\$1,680	97.7%	\$107	\$107

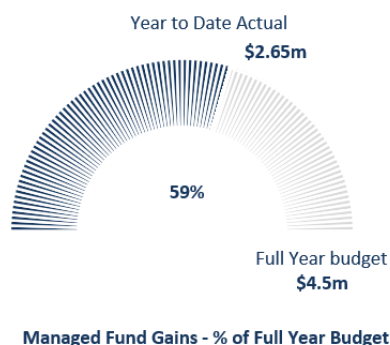
The contributing factors for the YTD favourable variance are:

YTD Operating Revenue (table 4) favourable variance of \$3.39m is 4.8% of the budget and predominantly due to:

- MPI subsidies for Biosecurity response programmes are \$1.29m higher than planned, and Crown Infrastructure subsidies for rivers and flood mitigation programmes are \$1.54m

above budget; any unallocated subsidies will be transferred to special reserves or deferred for future cost matching.

- Higher than planned cost recovery of \$1.17m for the strategic review, KMR and other council programmes.
- Managed fund returns softened in March amid market volatility; July 2025–March 2026 results are 59% of the full-year budget.



- Fund performance YTD is \$2.65m against a YTD budget of \$3.37m, resulting in a YTD unfavourable variance of (\$718k) (Refer to Table3)
- Fund gains have been allocated to reinvestment in council reserves, CCO and community support, and management fees to the amount of \$1.34m. \$1.31m is therefore allocated to councils' general operations.

YTD Operational Expenditure (table 5) favourable variance of \$989k which is 1.5% of the budget, due to:

- Salary savings across council of \$1.24m based on the original budget; reduced by the allocation of additional salaries redirect approved during this financial year of \$591k.
- Council wide expenditure variances as detailed in **Table 5**.

Net Salary savings across council for the YTD is \$654k; represented by \$1.24m of redirected salary savings, reduced by the allocation of additional redirection of salaries savings as approved of \$591k refer to **Table 2**. During the month of April, the redirection of \$78k from salary savings was approved for the cyclone Vaianu response, of which \$5k has been expended.

Table 2

SALARY VARIANCE		000's
Gross salary variance		\$2,158
Add: Annual leave movement		(\$83)
Less: YTD April 2026 redirected salary savings - Base	(\$731)	
Less: YTD April 2026 redirected salary savings - Additional	(\$591)	
Rivers business case development - Awanui	(\$119)	
Rivers business case development - Tauranga Bay	(\$58)	
Rivers business case development - Kerikeri	(\$266)	
Rivers business case development - Dargaville	(\$128)	
Link4 e-invoicing	(\$14)	
Cyclone Vainu Response	(\$5)	
Less: Total YTD redirected salary savings		(\$1,322)
Less: Other employment costs higher than YTD Budget		(\$99)
NET SALARY VARIANCE		\$654

Reserve Movements (Table 6) variance of \$2.70m arises from net transfers to reserves of \$3.67m compared to a budgeted net transfer to reserves of \$973k. The variance is due mainly to.

- Higher than budgeted transferred to the Regional Project Reserve, and the Economic Development Reserve (IIFR)
- Higher than budgeted transfers to the Flood Infrastructure Reserve for a multiple flood mitigation and programme of works
- Additional reserves movements listed in table 6.

Capital Expenditure

Capital expenditure YTD is \$7.22m and is \$3.20m lower than the corresponding budget of \$12.8m in April. This is due to

- Flood infrastructure and river projects progressing ahead of budget by (\$4.37m), being partially funded by Crown Infrastructure Partnerships. Offset by
- The design and build of the Joint emergency co-ordination centre is \$4.09m behind the original budget. The centre development and remaining budget will be deferred to next financial year.
- The Hannah Street Redevelopment YTD budget of \$2.4m remains unspent due to the decision not to proceed with the redevelopment.
- Council vehicle replacement programmes of \$613k, being behind the planned budget. The vehicles have been ordered or are at various stages of being equipped for council use.

Table 3

Managed Funds						
<i>YTD ending April 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>
Represented by;						
Short Term Funds as at November 2025	\$118	\$330	(\$212)	-64.4%	\$442	\$442
Long Term Funds	\$2,537	\$3,043	(\$506)	-16.6%	\$4,057	\$4,057
TOTAL FUND GAINS /(LOSSES) (includes interest from TD's)	\$2,654	\$3,372	(\$718)	-21.3%	\$4,499	\$4,499
Gains transferred From (To) Special Reserves representing reinvestment	(\$623)	(\$1,018)	\$395	-38.8%	(\$1,358)	(\$1,358)
Gains allocated for budgeted operations, Northland Inc and management fees.	(\$724)	(\$832)	\$108	-13.0%	(\$1,095)	(\$1,095)
GAINS available for general funding	\$1,307	\$1,522	(\$215)	-14.1%	\$2,046	\$2,046

Table 4

Total Council Operational Revenue			
<i>YTD ending April 2026</i>			
<i>Revenue Type</i>	<i>Full Year Original Budget 2025-26</i>		<i>Commentary</i>
	<i>FAV / (UNFAV)</i>		
	<i>\$ 000's</i>	<i>%</i>	
Rates	\$303	0.6%	<ul style="list-style-type: none"> Higher than budgeted rates due to an increase in SUIP's between setting of the budget and this years rates strike.
User Fees and Sundry	\$1,495	27.0%	<ul style="list-style-type: none"> Lower than budgeted consent monitoring of (\$50k), offset by higher than budgeted RMA application of \$53k Higher than budgeted marine and navigation fees of \$132k Higher than budgeted incident response fees of \$170k Higher than budgeted cost recoveries of \$778k primarily for the strategic review of \$556k, Madagascar Ragwort, IRIS next gen, and maritime operational costs. KMR recovery costs of \$389k (transferred to reserve).
Grants and Subsidies	\$1,777	18.9%	<ul style="list-style-type: none"> Higher than budgeted NZTA Subsidies of \$232k, Revised budget is lower than budgeted of (\$394k) MPI Subsidies Higher than budgeted subsidy of \$1.28m 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 (\$190k), and Hill Country erosions funding of (\$308k) MFE Subsidies Higher than budgeted subsidies for Marine incursion of \$123k 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 subsidies for Recovery programme of \$164k, Higher than budgeted rivers and flood programmes of \$1.54m, with allocated amounts transferred to reserves. <i>Offset by:</i> Lower than budgeted subsidies for Predator Free programmes of (\$989k) and Wild Deer programmes of (\$516k) due to cost matching. TLA Contributions Higher than budgeted contributions for CDEM operations of \$57k, and zero carbon transitions of \$24k offset by Lower than budgeted contributions for regional transport programmes of (\$209k) due timing and lower level of claims.
Investment Interest Income	\$159	7.0%	<ul style="list-style-type: none"> Higher than budgeted interest earned on cash, Term Deposits and ASB banking facilities of \$246k Higher than budgeted interest earned from loans and with internal borrowings, offset by lower than budgeted interest on joint ventures and infrastructure loans (\$92k).
Investment Property Income	\$371	13.3%	<ul style="list-style-type: none"> Higher than budgeted rental income from council commercial investment properties.
Managed Funds	(\$718)	-21.3%	<ul style="list-style-type: none"> Actual YTD managed fund returns to March 2026, are lower than budgeted. Gains to April 2026 have not been accrued in this reporting period.
Total Revenue	\$3,387	4.8%	

Table 5

Total Council Operational Expenditure						
YTD ending April 2026						
Group	Variance to Original Budget		Commentary	Offset BY		Not offset
	FAV/(UNFAV)			Subsidies	Reserves	
	000's	%		000's	000's	000's
Regulatory Services	(\$127)	-2.7%	• Lower than budgeted net salaries due to vacancies within the group.			\$280
			• Higher than budgeted professional services; consultancy (\$128k), and legal costs of (\$276k) for compliance monitoring and consent applications,			(\$404)
			• Other small accumulated variances within the group.			(\$3)
Environmental Services	\$1,648	14.1%	• Lower than budgeted net salaries due to vacancies in group, and positions on hold.			\$639
			• Lower than budgeted operational costs for Biodiversity programme.	\$28		\$148
			• Lower than budgeted costs of Planning and Policy operational activities.			\$135
			Lower than budgeted operational costs for the Land team, due to,	\$302	\$220	(\$65)
			• Lower than budgeted operational expenditure for Hill Country Erosion programme of planting and fencing works of \$44k,			
			• Lower than budgeted efunds for multiple funds of \$197k			
			• Lower than budgeted consultants and contractor costs of \$78k			
			• Lower than budgeted software costs \$254k, and field equipment \$25k and borrowing interest of \$58k. offset by			
			• Higher than budgeted grant for Lake Ōmāpere, fully funded by reserves of (\$221k)			
			• Lower than budgeted operational costs for data management.			\$47
Biosecurity	(\$430)	-3.6%	• Lower than budgeted net salaries due to vacancies within the group.			\$119
			• Higher than budgeted contractors costs for Caulerpa works primarily funded by MPI.	(\$1,469)		\$0
			• Lower than budgeted expenditure on contractors of \$250k,		\$112	(\$12)
			• Higher than budgeted Deer control costs of (\$112k) and consultancy (\$38) funded by reserves			
			• Higher than budgeted expenditure on fieldwork costs of (\$92k), offset by lower than budgeted contractors of \$299, and pest control works of \$132k for partnership programmes, and efund payments of \$69k.	\$8		\$418
			• Lower than budgeted expenditure on contractors and consultants for Predator Free Whangārei, and Pewhairangi, primarily supported by subsidies.	\$698		\$0
			• Higher than budgeted expenditure on Kauri Protection programmes, partly funded by MPI.	(\$200)		(\$100)
*Strategic Partnership and Engagement	\$4,599	54.8%	• Other small accumulated variances within the group.			(\$4)
			• Lower than budgeted net salaries due to vacancies within the group, in part due to organisational restructure.			\$505
			• Lower than budgeted rates collection costs for the group			\$187
			• Lower than budgeted operational costs for communications and customer services, and		\$135	\$104
			• Lower than budgeted iwi engagement, consultancy costs and council committee costs partially funded by reserves			
Community Resilience	(\$267)	-2%	• Lower than budgeted community representation expenditure \$1.46m and economic development activities of \$2.18m, due to the organisational restructure. Actual costs are now reported within Corporate Services, resulting in an underspend in activities for this group.	\$1,663	\$971	\$1,026
			• Other small accumulated variances within the group.			\$8
			• Lower than budgeted net salaries due to vacancies within the group.			\$38
			• Higher than budgeted expenditure for climate resilience programme, funded by reserves and share of costs contributions	(\$23)	(\$149)	(\$20)
			• Higher than budgeted expenditure for CDEM operations, primarily for Flood Resilience for Ngā Manga Atawhai (\$115) which is fully funded.	(\$115)		\$5
			• Lower than budgeted grants for emergency services, due to the budget reassigned to *Corporate Services.		\$935	\$0
			• Higher than budgeted expenditure on consultants (\$166k) and river scheme work programmes (\$131k), supported by subsidies and reserves.	(\$166)	(\$132)	\$0
			• Lower than budgeted cost for harbour safety operational and maintenance costs		\$9	\$231
			• Higher than budgeted operational costs for natural hazard work programmes	(\$93)		\$0
*Corporate Services	(\$4,749)	-30.0%	• Higher than budgeted expenditure (\$781k) for Passenger and regional transport programmes due to timing, funded primarily by funding and reserves. The revised budget variance is (\$292k)	(\$748)	(\$33)	\$0
			• Other small accumulated variances within the group.			(\$6)
			• Higher than budgeted net salaries within the group, due to the organisational restructure.			(\$319)
			• Higher than budgeted expenditure on commercial property investments offset by \$353k collected in commercial rents and cost recoveries.		(\$43)	(\$244)
			• Lower than budgeted costs for staff recruitment, training and consultancy for people and culture operational costs.			\$182
			• Higher than budgeted expenditure on Information systems and software costs, offset by lower consultancy and equipment service		(\$85)	\$0
			• Higher than budgeted council property and operation costs, primarily for head office maintenance.		(\$6)	(\$116)
			• Lower than budgeted expenditure on Tu Uru Kahika of \$100k, consultancy for corporate strategy implementation \$89k, offset by		(\$241)	(\$361)
• Higher than budget emergency services grants previously held in *Community Resilience of (\$920k)						
CEO Office	\$316	17.5%	• Higher than budgeted *community representation expenditure (\$1.19k) and *economic development activities (\$2.314m), due to the organisational restructure. Budgets are within Strategic Partnership and Engagement. Tthe revised budget variances are \$226k and (\$130k) respectively.	(\$1,160)	(\$1,194)	(\$1,158)
			• Other small accumulated variances within the group.			(\$4)
			• Lower than budgeted net salaries.			(\$17)
Total	\$989	1.5%	• Lower than budgeted consultancy costs for the CEO Group and labour allocation to respective cross council groups.			\$355
			• Other small accumulated variances.			(\$22)
Total				(\$1,275)	\$499	\$1,765

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

***Corporate Services:** Of the (\$4.75m) unfavourable variance, (\$4.43m) or (93%) is attributable to restructuring-related expenditure across group. Excluding the impact of the restructure the revised group variance would be (\$317k) unfavourable.

***Strategic Partnership & Engagement:** Of the \$4.60m favourable variance, \$3.66m (representing 80%) is attributable to restructuring-related expenditure across groups. Excluding the impact of the restructure the revised group variance would be \$939k favourable.

Table 6

Reserve Movement Variance		
<i>YTD ending April 2026</i>		
	<i>Commentary</i>	<i>VARIANCE YTD Original 000's</i>
Transfers from/(to) Special Reserves		
Transfers from/(to) Flood Infrastructure Reserve	Higher than budgeted net transfers to Flood Infrastructure and Rivers Reserve, for multiple flood mitigation work programmes.	\$1,671
Transfers from/(to) Property Reinvestment Fund Reserve	Lower than budgeted net gains transferred to reserve	(\$441)
Transfers from/(to) Infrastructure Investment Fund Reserve	Higher than budgeted transfer to reserve of the YTD gains and interest earned on infrastructure loans.	\$388
Transfers from/(to) Community Investment Reserve	Higher than budgeted transfers of the net cost recovery for the strategic review, offset by lower than budgeted transfers from net gains.	\$345
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	(\$570)
Transfers from/(to) Enterprise System Reserve	Lower than budgeted transfers from the Enterprise Reserve due to lower than planned Software costs.	\$200
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	\$703
Transfers from/(to) CDEM Reserve	Higher than budgeted transfer to the CDEM Facilities Reserve due to lower than budgeted interest costs associated with borrowings not yet drawn,	\$237
Transfers from/(to) IRIS Next Gen Reserve	Lower than budgeted transfer from the Iris Next gen reserve due to lower project costs.	\$162
Transfers from/(to) Capital Subsidy Reserve	Higher than budgeted transfer to the capital subsidy reserve required for capital expenditure	\$125
Transfers from/(to) Joint Venture Equalisation Reserve	Higher than budgeted transfer from the Joint Venture reserve, for borrowing cost requirement	(\$164)
	Other accumulated variances for council.	\$9
Reserve Movement Variance	Total	\$2,696

2. Proposed 2025-26 Year-End Surplus Apportionment Framework

The purpose of this framework is to establish an agreed approach to surplus allocation that staff can apply in the preparation of the year-end financial reports. The amounts shown in each step of Table 7 are illustrative only and are expected to change by year-end.

Table 7

PROPOSED Framework for the Allocation of the 2025-26 Surplus				
Step	Source	Allocate	Used to:	FY Forecast (April 2026) \$000
1	Managed Investment Fund Returns	Greater than budgeted returns to the Northport Group (JV Equalisation) Reserve (Associated cash placed in the Debt repayments component of the Long Term Investment Fund)	Reduce the debt associated in financing councils investment in Northport Group Limited	0
2	Operational Surplus	\$1.074m to the Opex Reserve (Associated cash placed in NZ Trading Bank Term Deposits)	Offset the planned reduction in rating revenue for the 2026-27 financial year	1,074
3		Residual to the Northport Group (JV Equalisation) Reserve (Associated cash placed in the Debt repayments component of the Managed Investment Fund)	Reduce the debt associated in financing Councils investment in Northport Group Limited	442
TOTAL ALLOCATION OF 2025-26 SURPLUS				1,516

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 08
Group Manager/s: May 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 8 May 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.

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, Risk and Finance Subcommittee 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 1189 Project management software ‘WayPoint’- Staff adoption and sustained engagement, usability and cultural integration. – **Attachment 1**.

Table 1. Risks updated

Risk ID	Risk Title
#1069	Local Government Structural Reform – Impact on regional governance and outcomes
	<i>Updated Activity: Trending ↓</i>
Strategic Services	<p>There is a risk that the Government's fast-tracked local government reform programme results in the integration of regional councils into new unitary authorities in a manner that weakens region-wide governance, dilutes environmental and catchment-scale outcomes, and reduces strategic oversight of long-term regional priorities. This may occur if regional council functions are consolidated without sufficient influence from regional entities, leading to decisions being dominated by local service and growth pressures rather than integrated regional and environmental considerations.</p> <p>A Council led programme is in the early stages of implementation and includes participation from District Councils within the Northland region. <i>‘Northland Local Government Reform Programme (By Northland for Northland)’</i></p> <p>Inherent Risk 16 often/major Residual rating 6 possible/moderate</p>

#1189	Staff adoption and sustained engagement, usability and cultural integration with the Project management software (WayPoint)
	<i>Risk Update: Trend ↓</i>
Strategic Risk	<p>Actions are ongoing with multiple system and reporting improvements already underway. Regular reporting allows visibility of training requirements and ongoing support therefore a reduction in residual rating has been applied.</p> <p>Inherent rate - frequent/moderate 15 Residual rate - likely/moderate 6</p>
#1010	Changes in legislation & central Government policy impacting council's resources, budgets and activities.
	<i>Risk Update: Retired - replace with new Risks #1069 and #1295</i>
Strategic Risk	<p>In light of the Government's accelerated local government structural reform announcement earlier this week, and the separation of RMA and planning system reform, Risk #1010 no longer appropriately reflects the current reform environment. Accordingly, this risk has been retired, and separate, more targeted risks are being developed.</p>
#1052	Gold Clam Biosecurity Response
	<i>Risk Update: Static</i>
	<p>Investigating potential wash station locations with private landowners and Kaipara District Council to reduce the risk of Gold Clam. While this work is undertaken the residual risk remains static.</p> <p>Inherent risk rating 20 (frequent/severe) Residual risk rating 10 (possible/severe)</p>
#1108	Core IT applications/Systems are not designed and/or implemented to support all organisational processes, or applications will stop working
	<i>Risk Update: Static</i>
Strategic Risk	<ul style="list-style-type: none"> • HCM and Asset systems are being replaced, with both projects on track for completion by July 2026. • Business SME's are heavily involved and engaged to ensure the systems are configured to support organisational processes. • The process for triaging new service desk 'project' is being reviewed to ensure a consistent methodology is used to evaluate requests and license and support costs are actively considered. • The new Project and Risk Management system (Waypoint) is now operational. • CRM system will be implemented as part of the IRIS NG product (Datascape). • A Middleware Integration platform is being selected to automate the transfer and maintenance of key data between core systems to avoid data anomalies and duplication of effort. <p>Some servers running older operating and SQL versions are being updated to ensure all systems are running on current or supported versions.</p> <p>Inherent risk rating 20 Frequent/Major Residual risk rating remains at 6 Possible/Moderate</p>
#1294	Fuel Supply Disruption Business Continuity (BCP) Risk Planning
	<i>Risk Update: New</i>

Operational Risk	There is a risk that a minor, moderate, major, or prolonged disruption to fuel supply will reduce staff mobility and constrain fleet operations and generator refuelling, resulting in Northland Regional Council being unable to maintain essential services and deliver critical regional services. Inherent risk rating 9 Likely/moderate Residual rating 6 likely/minor
#1295	Resource Management Reform
	<i>Risk Update: New</i>
Strategic Risk	Failure to effectively transition to the new resource management system caused by compressed legislative timeframes, limited specialist capacity across the four Northland councils, evolving national direction, and reliance on cross-council coordination, resulting in failure to meet statutory deadlines, fragmented regional planning outcomes and inability to provide for Māori participation as required under the reform legislation. Inherent risk rating 16 often/major Residual risk rating 6 possible/moderate

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 #1003	IRIS Next Gen Programme Delivery	12	8	S ↔
Status Update	Sector Programme- The planned Otago Regional Council design workshops for the Pilot are currently on hold until the software is fully functional and outstanding system issues are resolved. Any potential delays to the timeline are yet to be confirmed, and the programme-wide impacts are still being assessed. NRC continues to support the ORC Pilot by contributing expertise to progress work that can continue during this pause. NRC Project - Work continues to focus on understanding how the current Classic IRIS system is used, enabling a comprehensive current-state view of system business functions. This will help determine consistency, extent of use, and examples of good practice. Where opportunities arise, early transition planning is being explored to reduce effort and complexity ahead of NRC's implementation date. The current-state assessment will also be compared to the future-state design to inform the scope of change required.			
2 #1041	Inefficient Contract Management programme available to meet the contractual need of NRC	15	12	S ↔
Status Update	Investigation of software options has been brought forward and it currently underway.			
3 #1000	External and internal pressures impacting work programme delivery (previously called workload)	15	9	S ↔
Status update	Risk remains unchanged. Further work being investigated around programme management combined with core BAU tasks to create a better understanding of workload impact.			

4 #1113	Potential Non-compliance with Health and Safety at Work Act 2015	20	8	S ↔
Status update	Risk rating unchanged for the time being. Improvements with the H&S process risk will lower this non-compliance H&S risk. Ongoing training and Work as Done Audits reduce the risk over time.			
5 #1017	Cyber security attack	20	8	S ↔
Status update	Ongoing improvements and controls implemented to manage the ongoing and increasing risk of cyber-attacks. Current global uncertainty with the war in Iran is generating a heightened level of cyber warfare activity. Increased level of visible attacks has been observed in the last quarter.			
6 #1109	Management of data and information assets	16	8	S ↔
Status Update	Risk remains as we begin a project to discover, document and create an information asset register. This includes the classification of data in Sharepoint in respect of sensitivity through an AI auto generation tool. Once data is classified controls can be applied to manage the data appropriately.			
7 #1069	Local Government Structural Reform – Impact on regional governance and outcomes	16	6	D ↓
Status Update	A council led programme is currently in the early stages of implementation and includes participation from District Councils within the Northland Region.			
8 #1039	Ongoing Impacts from Significant Change Management	16	12	S ↔
Status Update	Risk rating unchanged. Change fatigue remains a concern. Greater visibility of change projects is developing to inform a change programme.			
9 #1006	Biosecurity Incursions	15	6	D ↓
Status Update	No new to northland pests have been brought to our attention however a watch is still being kept on yellow legged hornet in Auckland			
10 #1001	Dealing with aggressive people – psychological harm (staff capability)	15	12	I ↑
Status Update	Increase in consequence. While isolated, aggressive behaviour is more widely reported via H&S reporting. Additional controls (process/technology) are under investigation.			
11 #1026	Investment Portfolio Financial Risk	15	9	S ↔

Status Update	New fund managers are providing improved reporting and fund monitoring and the new SIPO and fund manager approach has provided for greater diversification and therefore risk spread.			
12 #1189	Staff Adoption and sustained engagement, usability and cultural integration software management programme (WayPoint)	15	6	D ↓
Status Update	Actions are ongoing with multiple system and reporting improvements already underway. Regular reporting allows visibility of training requirements and ongoing support therefore a reduction in residual rating has been applied.			
13 #1096	Policies and Protocols not clearly documented or followed	16	8	S ↔
Status Update	The Policy register is subject to ongoing review and updates to ensure alignment with the current environment and technological requirements. As a result, the risk rating remains unchanged.			
14 #1295	Resource Management Reform	16	6	N
Risk Description	Failure to effectively transition to the new resource management system caused by compressed legislative timeframes, limited specialist capacity across the four Northland councils, evolving national direction, and reliance on cross-council coordination, resulting in failure to meet statutory deadlines, fragmented regional planning outcomes and inability to provide for Māori participation as required under the reform legislation.			

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	20	6	D ↓	
Status Update	Caulerpa growth has diminished and is not expected to accelerate over winter the work on the underwater harvester is proceeding in accordance with the timeline in the contract and will be ready by June of this year.				
2 #1095	PF2050 Funding Cessation Impacting Biosecurity Outcomes, Workforce and Community Support	20	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. As outlined in a report prepared for a Council workshop we await funding confirmation.				
3 #1042	Tāiki ē Strategic intent Te Tiriti Strategy and Implementation Plan	20	8	S ↔	
Status update	Taiki e Strategic Intent is being embedded across council and reported via waypoint to ensure transparency and accountability to council				
4 #1155	Madagascar Ragwort – Risk to rural economy and reputational risk to council	20	20	S ↔	

Status update	<p>No change to the current status of this risk with an update expected in May 2026.</p> <p>Council approved funding of \$277,000 for the council’s share of the economic impact assessment and position paper development and to progress priority actions for awareness and advocacy, distribution mapping and identification, and biological control. A multi-channel awareness campaign is currently underway, jointly funded with MPI, running until June, and new event display materials and hard copy resources have been produced. Staff in the Biocontrol & Molecular Ecology team at the Bioeconomy Science Institute are developing and costing a detailed research plan for stage 1 of the biocontrol project and DNA test development, and a tool to help with identification has been commissioned. Further survey has been completed, with more planned, and a public mapping interface is in development.</p> <p>The intention of this funding allocation was to enable key work to be initiated while the shared cost model was progressed with industry and central Government. Industry partners and MPI have been presented with scaled options for a cost share model for an initial 12-month period, based on a the jointly commissioned position paper, but to date has received limited support. Staff are pursuing a formal response.</p>			
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	20	10	S ↔
Status Update	Awaiting confirmation from Kaipara District Council relating to providing wash stations to reduce the risk of Gold Clam			
8 #1067	Continuation of Kauri Protection Funding	12	12	S ↔
Status Update	Uncertainty for funding remains and staff are seeking clarity from MPI with future funding beyond 2026/27 unclear.			
9 #1037	Flood Infrastructure Failure	20	15	S ↔
Status Update	Asset Management maturity is developing and will support ongoing achievement of this KPI. Key to lifting our maturity levels is the introduction into service of an asset management tool. This is on track to be delivered by 31 Aug 2026. It is anticipated that the tool will be fully functional by end of 2026 which will enable the residual risk to be reassessed.			

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	External and internal pressures impacting work programme delivery (Workload)								√	
1039	Ongoing impact from significant change management									√

Attachments/Ngā tapirihanga

Attachment 1: Project management software (WayPoint) staff adoption and sustained engagement, usability and cultural integration [↓](#) 

Audit & Risk – Deep Dive Report

Title:	Project management software ‘WayPoint’ staff adoption and sustained engagement, usability and cultural integration		
Risk ID:	Risk #1189		
Risk Description:	If WayPoint is not used consistently over time, the organisation risks failing to realise its expected return on investment. The substantial implementation costs—both financial and operational—become sunk expenses, while the benefits of improved productivity, data integrity, and team collaboration begin to erode. Inconsistent usage leads to fragmented workflows, unreliable reporting, and diminished cross-functional visibility. Over time, this breakdown can cause frustration among staff, reduce morale, and undermine confidence in future digital initiatives.		
Inherent Risk Score: <i>Unmitigated</i>	Likelihood: 5 Frequent	Consequence: 3 Moderate	Inherent risk: 15
Underlying Causes (Threats): <i>How do you see these causes now – have they changed or are there new causes?</i>	<p>Initial staff adoption is high, with good feedback from managers around system usability and reporting, the main causes have reduced significantly, but still exist to a smaller degree for ongoing usage:</p> <ul style="list-style-type: none"> • Value not obvious in day-to-day work: staff do not clearly see “what’s in it for me”. • Competing priorities and time pressure: operational workloads limit time for learning, updating information, and managing work in WayPoint. • Inconsistent leadership and manager reinforcement: inconsistent expectations across team leads around updating information. • Information quality issues early on: poor or incomplete information reduces trust in the system. • Cultural resistance to standardisation: change fatigue reduces engagement with the volume of other changes underway. 		
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>	<p>Current treatments that support staff adoption include:</p> <ul style="list-style-type: none"> • Change and communications: regular updates and comms, as information input is needed. • Onboarding and refresher training: Online tutorials for all key aspects of WayPoint, drop-in sessions at key times, and support material provided to guide staff on inputs. • Ongoing support: ongoing support as needed for staff to support adoption, answer questions and share tips. • Management support: executive team continue to support use of WayPoint, with information being accessible and widely used to support operational decisions. • Reporting: reporting dashboards that provide valuable insights and information are provided and continue to be refined as new needs arise. 		
Recommendations of Management/Planning Treatments:	Current treatments are effective in continuing to drive staff adoption of WayPoint. However, there are a few recommended additional treatments:		

<p><i>If more needs to be done, what do you suggest – and what are the limitations or constraints</i></p>	<ul style="list-style-type: none"> • Auditing: Monthly high-level report driven audits to ensure information accuracy. • Enhance Dashboarding and Reports: continue to enhance dashboarding and reporting to provide valuable insights and reduce manual reporting needs. <p>Constraints/limitations: competing operational priorities, change fatigue, and staff capacity; therefore, recommendations are to be planned and staged.</p>		
<p>Improvements to span of control:</p> <p><i>How will the implementation of planned treatments be effective in improving our ability to mitigate the risk?</i></p>	<p>Planned treatments improve the span of control by making adoption measurable:</p> <ul style="list-style-type: none"> • Better visibility and transparency: dashboards (usage, last updates, etc) provide insight into issues as they arise. • Reduced paper-based workarounds: continue to embed systemised processes to decrease off-system tracking and reporting and improve auditability. • Improved use of information: as more updates are completed and we improve the quality of information, this will increase the use of, and confidence in reporting and management oversight. 		
<p>Date actions to be delivered:</p> <p><i>Or is it ongoing?</i></p>	<p>Actions are ongoing with multiple system and reporting improvements already underway.</p>		
<p>Target Residual Risk Score:</p> <p><i>Assumes all mitigations in place and where we would like to get it</i></p>	<p>Likelihood:</p> <p>2 Possible</p>	<p>Consequence:</p> <p>3 Moderate</p>	<p>Residual Risk</p> <p>6</p>

<p>Report completed by:</p>	<p>Chris McColl (Business Improvement Manager)</p>
<p>Date:</p>	<p>22/04/2026</p>

TITLE: Internal Audit Schedule

From: Mandy Tepania, Audit and Assurance Lead

Authorised by Bruce Howse, Pou Taumatua – Group Manager Corporate Services, on 08
Group Manager/s: May 2026

Whakarāpopototanga / Executive summary

This report provides an overview of audits planned or being carried out.

- Table 1 provides a brief overview of the audit schedule (external /internal provision).

Ngā mahi tūtohutia / Recommendation

That the report 'Internal Audit Schedule' by Mandy Tepania, Audit and Assurance Lead and dated 8 May 2026, be received.

Background/Tuhinga

INTERNAL AUDIT - SCHEDULE				
			Priority	
Audit item	Audit summary / agreed scope	Status	1-High 3 low)	Timing
INTERNAL AUDITS external provision				
Risk Appetite	Development of Risk Appetite Statements with ELT (including workshop with elected members)	Underway	1	Jun-26
Vehicles	Fit for purpose Fleet and Utilisation	TBC	2	
Credit card	Effectiveness and efficiency	Underway	1	
Forensics	Forensic audit - Conflict of interest, vendors/staff on companies register, next of kin, bank accounts	Underway	1	
Grant funding	Internal grant funding, review policies, processes, and outcome monitoring	Underway	1	June /Sept 2026
Grant funding	Base on principles of OAG guidelines on grant funding - checking clear purpose, audit, funding arrangements and documented decisions, record keeping, managing COI, monitoring and management of decision-making decisions.	Underway	1	June /Sept 2026

Project management audit	PWC to do audit of project management - our framework, processes, where we need to start with a roadmap/gap analysis?	Underway	1	
Biodiversity S17a PLUS review	Extended review of service delivery	Underway	2	Jun-26
Natural Resources S17a PLUS review	Extended review of service delivery	Complete		Mar-26
IT security settings	ALGIM Local Government Cybersecurity Framework Assessment based on the CIS Critical Security Controls V7.1 - standard for establishing the level of information system operational security - Risk R00014 Cyber Security Attack	Ongoing	ALGIM Program	
Integrity Analytics - year end	Integrity Analytics (Accounts Payable, Bank Payments, related parties, Sensitive expenditure and payroll) plus technology fee External audit completed by Deloitte – Annual Report audit	Underway		Jun-26
Forest management (Mt Tiger/Taika)	Forest revaluation currently underway. Previously scoped as an audit of effectiveness of outsourced management, harvest schedule, health and safety compliance, and reporting. Draft re-evaluations report due 30 April 2026.	Underway		Jun-26
One off review of procurement and contract management	Once we have the new system up and running, it is important to have checks and balances in place	On hold new system		
Change Management	Initial deep dive for audit and risk (Shane and Steph); Suggest that off the back of this an extensive review may be required.	Pending		
Fraud gap assessment	External audit provided by Deloitte - every four yrs	Pending every four years		2028
INTERNAL AUDITS internal provision				

Business continuity - audit	Audit to review systems and processes in place against national best practice and lessons learned, conduct gap analysis.	Underway	1	Jun-26
Business continuity - ongoing	Annual Business Continuity Review – meeting with critical functioning services within NRC to ensure plans are up to date (contacts etc)	Pending	1	Dec-26
Pathway (quality) audits	New Quality program is underway across 24 different service delivery groups within NRC.	Pending	2	Ongoing
Staff benefit policies audit	This review will include all policy relating to staff /councillor benefits/remuneration: Credit card, Travel, Expenditure.	Underway	2	Jun-26
Vehicle Usage	Audit on current use - Internal audit identified difficulties in matching vehicle use with business activities. Recommend Vehicle Fleet Policy review.	Complete	2	
Catering	Audit on consistency with Policy and procedures (Budget, approval) An internal audit identified gaps in policy clarity and approval processes, indicating a need to strengthen assurance over how arrangements are governed and applied. <i>(Sensitive Expenditure and Allocation of Council time and resources procedures & Guidelines)</i>	Complete	2	
Procurement	Review procurement processes to identify non-compliance, inefficiencies, and cost-saving opportunities in support of the Contract Management Audit already completed. PAUSE WHILE PROCURING CONTRACT MANAGEMENT/PROCUREMENT SYSTEM	Paused	1	Ongoing
Annual review of procurement and contract management	Once we have the new system up and running, it is important to have checks and balances in place	Pending	1	2027 2028

Governance	A review of all administrative and LGOIMA governance requirements, including standards, Standing orders, Terms of reference for committees etc. Ensuring consistency, transparency and assurance.	Pending	2	
Onboarding new and returning to work staff	Staff returning to work, maternity work, new staff, processes, providing updates, follow up, record keeping, legislative compliance etc. Different process depending which departments?	Pending	2	Quality outcome
Floor plan redesign / hotdesking - learnings and opportunities	Suggest that it might be worthwhile doing an audit on the process (ground floor) and look for universal learnings (that can be applied to other parts of the business)	Pending	2	Quality outcome

Attachments/Ngā tapirihanga

Nil

TITLE: **Fraud, Corruption and Dishonesty Activity Report**

From: Mandy Tepania, Audit and Assurance Lead

Authorised by Bruce Howse, Pou Taumatua – Group Manager Corporate Services, on 08
Group Manager/s: May 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 Activity Report' by Mandy Tepania, Audit and Assurance Lead and dated 8 May 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.

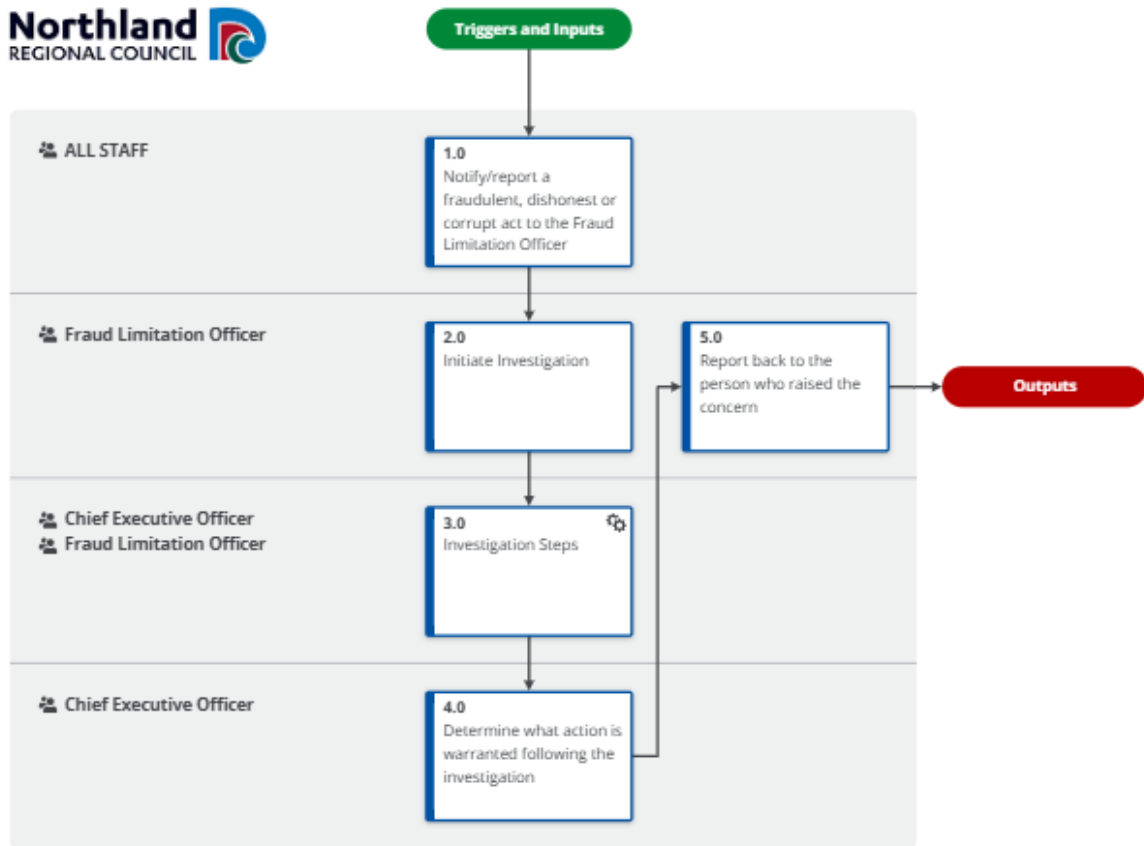
Definition:

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 status updates completed this quarter 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)

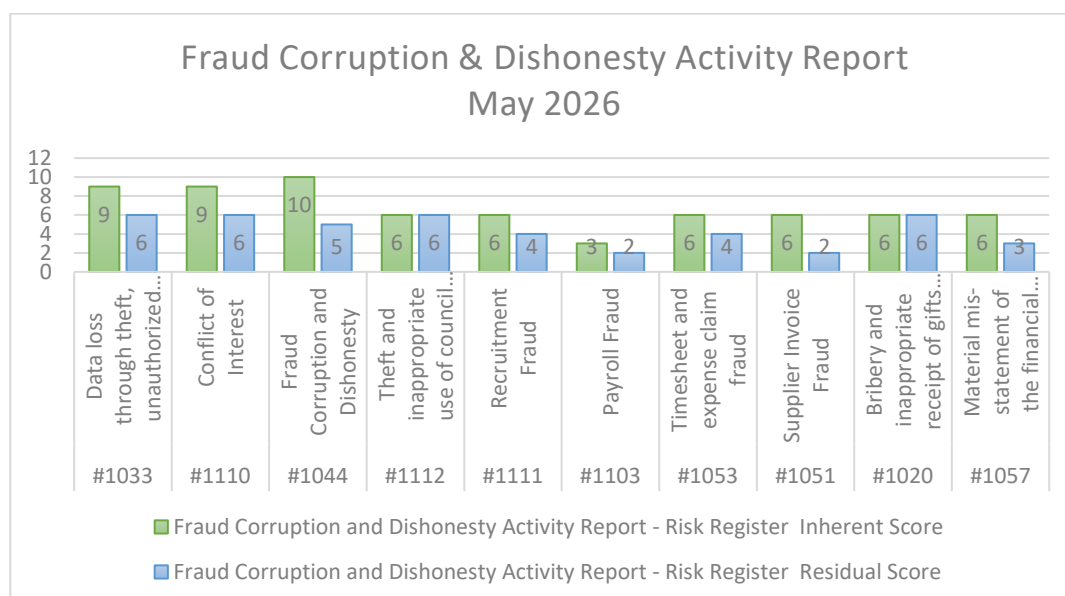


Table 2. Fraud Corruption and Dishonesty Risk Register current rating and controls.

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 status update 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, unauthorized access, or distribution	9	6
Status Update		No change to risk rating at present. New and increasing security controls are being implemented however this is balanced by the increasing use of AI and initiatives for shared access to systems being requested.		
2 #1112		Theft and inappropriate use of council assets	6	4
Status Update		Established processes and policies provide a clear framework for identifying inappropriate use, with day-to-day monitoring undertaken by staff.		
3 #1110		Conflict of Interest	9	6
Status Update		No change to current risk rating. Conflict of interest training rolled out. Exploring opportunities for external audit alongside the internal monitoring. Expecting that the likelihood will reduce in future.		
4 #1051		Supplier Invoice Fraud	6	2
Status Update		Implementation of automated invoice receipting has improved validation of invoices.		
5 #1020		Bribery and inappropriate receipt of gifts & secondary employment	6	6
Status Update		Monitoring ongoing. Conflict of interest training rolled out to the organisation to raise awareness.		
6 #1044		Fraud Corruption and Dishonesty	10	5
Status Update		No incidents identified this quarter. Ongoing mitigations to ensure process and controls remain robust.		
7 # 1111		Recruitment Fraud	6	4
Status Update		No change to risk. Active monitoring is ongoing.		
8 #1053		Timesheet and expense claim fraud	6	4
Controls		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

Status Update	Processes remain the same for both monthly and annual reporting with oversight in conjunction with finance manager.		
10 #1103	Payroll Fraud	3	2
Status Update	Current procedures meet controls		

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: **Regulatory Services Quarterly Report**

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

Authorised by Colin Dall, Pou Whakaritenga - Group Manager Regulatory Services, on 08
Group Manager/s: May 2026

Whakarāpopototanga / Executive summary

Whakarāpopototanga / Executive summary

This report covers the council’s consent processing and compliance monitoring functions/activities for the third quarter of the 2025/2026 financial year (1 January to 31 March 2026). 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 January to 31 March 2026

Metric	January 2026	February 2026	March 2026	Period Total	2025/2026 Total
Applications received ¹	13	26	21	60	286
Decisions issued ²	23	28	27	78	302
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.

Of the applications in progress at the end of March 2026, 25 were received more than 12 months ago (two less than the previous reporting period).

Details of the consent applications received, the consent decisions issued and consent applications received more than 12 months are given in Tables 3 to 5 in Background/Tuhinga section of this report.

Compliance Monitoring Events

Table 2: 1 January to 31 March 2026

Classification	Total	Full Compliance	Low Risk Non-compliance	Moderate Non-compliance	Significant Non-compliance
Air Discharge	42	40	1	1	0
Bore Consent	8	4	4	0	0
Coastal Discharge	32	24	1	7	0
Coastal Permit	153	111	2	40	0
Land Discharge	101	70	15	15	1
Land Use Consent	110	92	7	8	3
Water Discharge	115	65	15	34	1
FDE – Discharge permit	63	63	0	0	0
FDE – Permitted activity	0	0	0	0	0

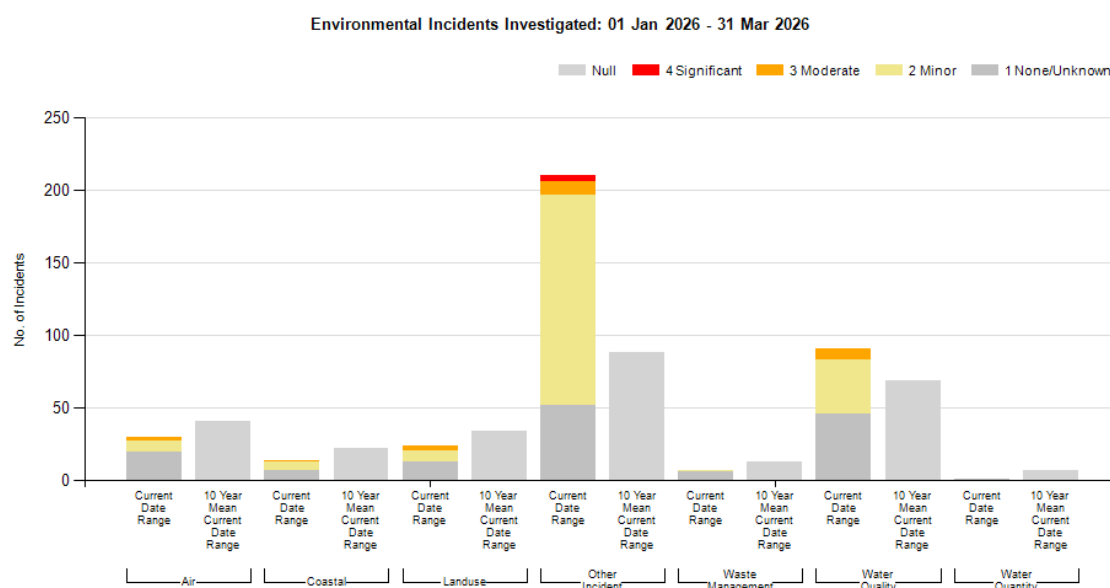
Classification	Total	Full Compliance	Low Risk Non-compliance	Moderate Non-compliance	Significant Non-compliance
NES-F	16	6	1	9	0
Water Permit	16	15	1	0	0
Water Take	295	209	64	22	0
Period Total	951	699	111	136	5
Percentage		73.5%	11.7%	14.3%	0.5%
2025/2026 Total	4022	3027	429	492	74
Percentage		75.3%	10.7%	12.2%	1.8%

Environmental Incidents

A total of 415 environmental incidents were recorded and investigated in the reporting period:

January 2026	February 2026	March 2026	Total
178	129	108	415

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.



Ngā mahi tūtohua / Recommendation

That the report 'Regulatory Services Quarterly Report' by Colin Dall, Pou Whakaritenga - Group Manager Regulatory Services and dated 1 May 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 3: Applications Received 1 January to 31 March 2026

IRIS ID	Consents Required	Received Date	Applicant	Description
APP.001200.01	3	13/01/2026	Lifestyle Holiday Parks Limited	Discharge associated with a wastewater system and water take for a campground at Puketona Road, Haruru.
APP.047241.01	3	14/01/2026	D Bellamy Family Trust & D N Bellamy	Earthworks for a new farm dairy effluent pond, Island Road, Turiwiri.
APP.042407.01	1	19/01/2026	AINZ Fund 12 Limited	Section 125 extension of lapse period to take water from an unnamed tributary of the Mangawhai Harbour, at Molesworth Road, Mangawhai.
APP.010520.07	2	20/01/2026	Tawhiti Whenua Limited	Replacement of an expired consent to deposit crushed rock and sand material onto the foreshore at Crowles Bay, Te Puna Inlet, Bay of Islands.
APP.047250.01	3	20/01/2026	Taraire Tahī Limited	Earthworks for accessways and building platforms at Riddell Road, Kerikeri.
APP.010692.06	4	27/01/2026	Whangarei District Council – Parks	Change to consents related to beach contouring and a reclamation.
APP.035857.01	1	27/01/2026	Salt Air Limited	Resource consent for swing mooring 3622 at Otehei Bay, Urupukapuka, Bay of Islands.
APP.047253.01	3	27/01/2026	L Davies	Bore construction at Edginton Road, Glenbervie.
APP.042442.01	1	28/01/2026	Te Tai Tokerau Water Trust	Section 125 to extend the lapse period for AUT.042442.01.02 and AUT.042442.02.02 – To take water from the Okapakapa Stream and Aratapu Streams for a water storage scheme on the Poutō Peninsula.
APP.047258.01	3	28/01/2026	Marsden City Limited Partnership	Bore construction for subdivision works at Theodore Drive, Ruakākā.

IRIS ID	Consents Required	Received Date	Applicant	Description
APP.047259.01	3	28/01/2026	G S Dairy Co Limited	Earthworks to enlarge an effluent pond at Access Road, Rūāwai.
APP.047260.01	1	29/01/2026	Henry John Murphy Whanau Trust	Discharge wastewater to land at Russell Road, Ōākura.
APP.047261.01	3	30/01/2026	Whangarei District Council – Roading	Slip remediation works at the corner of Whangarei Heads Road and Whangarei Heads School Road, Whangarei Heads.
APP.002344.01	1	3/02/2026	Mangawhai Golf Club Incorporated	Section 127 change to a groundwater take for golf course irrigation and club house purposes at Molesworth Drive, Mangawhai.
APP.047263.01	3	3/02/2026	Whangarei District Council – Roading	Earthworks to establish a clean fill area at Russell Road, Punaruku, to dispose of landslide material from public roads.
APP.047266.01	1	4/02/2026	Te Runanga o Ngai Takoto	Earthworks for an egg farm development at Sandhills Road, Ahipara.
APP.047269.01	4	4/02/2026	Northland Regional Council	Kaihu Flood Management Scheme – Machine cleaning works (removing obstructions such as vegetation, sediment buildup, and debris from the riverbed and banks) south of the Parore West Road bridge.
APP.047270.01	5	5/02/2026	Kaipara District Council	Repair existing hard protection structures that protect roading infrastructure at Mangawhai Harbour.
APP.047272.01	3	5/02/2026	W Morris-Whyte	Earthworks in a flood zone within 10 metres of a wetland at Jack Boyd Drive, Mangawhai.
APP.047273.01	3	5/02/2026	Jay Courtenay	Bore construction at Mataroa Way, Pukenui.
APP.047274.01	3	5/02/2026	Whangarei District Council – Roading	Cleanfill site for landslide material at Russell Road, Helena Bay.
APP.047275.01	3	5/02/2026	Tale Foufoupule Neki	Install and maintain a bore at West Coast Road, Waipapakauri.
APP.047276.01	3	9/02/2026	Far North District Council	Replace an existing road culvert at Taemaro Bay Road, Hihi.
APP.046061.01	3	10/02/2026	Mangawhai Hills Limited	Section 127 change to earthworks for subdivision development at Cove Road, Mangawhai.
APP.047285.01	1	13/02/2026	D J Nilsson	Earthworks for dam construction at Baylys Coast Road, Dargaville.
APP.047286.01	1	13/02/2026	Paahekoheko General Partner Limited	Earthworks for a proposed poultry farm at Sterling Road, Paparoa.

IRIS ID	Consents Required	Received Date	Applicant	Description
APP.047287.01	1	13/02/2026	O'Rourke Business Trust & D R O'Rourke & A N O'Rourke	Earthworks at Jacenth Road, Peria Valley.
APP.046509.01	1	17/02/2026	McCallum Bros Limited	FTAA application – Sand Mining, Bream Bay.
APP.047289.01	3	17/02/2026	New Zealand Transport Agency – Waka Kotahi	Urgent slip repair works adjacent to State Highway 1 Akerama Curves, Hukerenui.
APP.047291.01	1	18/02/2026	East Property Investments Limited	Subdivision earthworks and associated activities in a flood zone at Yorke Road, Haruru.
APP.047292.01	2	19/02/2026	The Palms Lifestyle Village Limited	Agrichemical discharge to eradicate Lagarosiphon major (Lagarosiphon/oxygen weed) to water within a manmade stormwater pond at Reed Street, Whangārei.
APP.009080.01	1	20/02/2026	Northland Regional Landfill Limited Partnership	Amendments to conditions relating to the authorised footprint of Stage 5A and the operational classification of a portion of Stage 5A.
APP.047295.01	1	23/02/2026	S & H McLeod	Earthworks in a flood hazard area to raise ground levels for future building platforms at Cove Road, Waipū.
APP.047296.01	3	24/02/2026	Northland Regional Landfill Limited Partnership	Retrospective consent for three monitoring bores at Purewa Landfill, State Highway 1, Marusumi Road, Maungakaramea.
APP.015967.03	4	25/02/2026	Cavalli Properties Limited	Replacement consents for a wastewater pipeline and earthworks associated with a residential subdivision at Matauri Bay.
APP.047300.01	3	26/02/2026	B B & S R Williams	Bore construction for domestic and stock use at Tahanga Road, Karikari Peninsula.
APP.002667.01	4	27/02/2026	Far North District Council	To discharge treated wastewater into the coastal marine area of the Hokianga Harbour, at or about location co-ordinates 1634768E 6069462N at Opononi/Ōmāpere Wastewater Treatment Plant.
APP.028589.01	1	27/02/2026	Far North District Council	Stock truck effluent disposal site, Pakaraka.
APP.047309.01	1	27/02/2026	Far North Housing Limited	Earthworks within a flood hazard area for site development works at Puckey Ave, Kaitāia.
APP.047310.01	1	4/03/2026	Rehoboth 2 Limited	Water diversion and earthworks near a wetland at Gee Road, Matakōhe.

IRIS ID	Consents Required	Received Date	Applicant	Description
APP.047313.01	2	4/03/2026	Whakatere Investments Limited	Discharge wastewater for a proposed papakāinga at Mangakāhia Road, Kaikohe.
APP.047314.01	1	4/03/2026	Winnie Mitchell Descendants Whanau Trust	Earthworks and wastewater discharge for a papakāinga at Matawaia-Maromākū Road, Matawaia.
APP.047315.01	3	5/03/2026	Waitomo Papakainga Development Society Incorporated	Earthworks for site development at Grigg Street, Kaitāia.
APP.047316.01	1	6/03/2026	Strataform Limited	Discharge treated wastewater to land from a restaurant and tasting room at State Highway 10, Mangonui.
APP.047324.01	1	12/03/2026	Portside Link Limited	Bulk earthworks for a commercial development at Marsden Point Road, Ruakākā.
APP.047325.01	1	12/03/2026	Arapaoa 1 Maori Reservation Trust	Discharge wastewater for a papakāinga at Arapaoa Road, Tinopai.
APP.047326.01	1	12/03/2026	Northland Regional Council	Temporary dewatering during works at Turner Street, Kāeo.
APP.021532.07	1	13/03/2026	Whangarei District Council – Waste & Drainage	Section 125 extension to lapse period for a Ruakākā wastewater treatment plant discharge to the coastal marine area and structures in the coastal marine area at Ruakākā.
APP.004702.01	1	18/03/2026	Kaipara District Council	Replacement consents for a water take and wastewater discharges at Pine Beach Camp, Taharoa Domain, Kai Iwi Lakes.
APP.047332.01	1	19/03/2026	LM Consulting Limited	Earthworks and associated activities to install erosion protection on the eastern bank of Waiarohia Stream at Whangarei Intermediate School, Rust Avenue, Whangārei.
APP.047333.01	1	19/03/2026	Whatitiri Maori Reserves Trust	Discharge wastewater to land from Maungarongo Marae, Mangakāhia Road, Porotī.
APP.019884.01	1	20/03/2026	KiwiRail Holdings Limited	Section 127 change to reclamation and associated activities for rail corridor Oakleigh to Marsden Point (ENV-2010-AKL-000004).

IRIS ID	Consents Required	Received Date	Applicant	Description
APP.042100.01	1	20/03/2026	Paihia Maritime Properties	Occupy space in the coastal marine area with, and use, the following existing and proposed structures: <ul style="list-style-type: none"> - Restaurant and aquarium building and an associated deck; - Kitchen and bar facility; - Piled deck for public viewing and outdoor dining purposes; - Canopy structures over the deck and bar; - Berth piles and gantry for temporary mooring of vessels for gamefish weighing purposes; - Utility services including telecommunications, water and sewer lines associated with the structures and aquarium; - Pontoon facility (inclusive of floating pontoons and an access gangway); - Rock abutment (Eastern Abutment) for the purpose of beach protection.
APP.047335.01	1	23/03/2026	S E & P M Herbert	Earthworks within a flood hazard zone at Paroa Road, Russell.
APP.047337.01	1	24/03/2026	Waipuna Marae Trust	New onsite wastewater system for marae buildings at West Coast Road, Panguru.
APP.047340.01	1	24/03/2026	Whangarei District Council – Waste & Drainage	Earthworks and associated activities to support the Port Road Stage 2 Rising Main Works at railway corridor, Port Road and Kioreroa Road, Whangārei.
APP.047383.01	1	25/03/2026	United Civil Construction Limited	Temporary groundwater take for a solar farm project at Ruakākā Energy Park.
APP.047384.01	1	26/03/2026	Kaikohe Berryfruit Limited Partnership	Water take for horticulture use at State Highway 12, Kaikohe.
APP.047385.01	1	27/03/2026	Meridian Energy Limited	Culverts within Site 1 (Bercich Drain) of the Ruakākā Solar Farm at Rama Road/State Highway 15, Ruakākā.
APP.047388.01	1	31/03/2026	Mrs S V Rawnsley	Bore construction at Kimberley Road, Ngataki.

Table 4: Consents Decisions Issued 1 January to 31 March 2026

IRIS ID	Consents Required	Issue Date	Applicant & Description
AUT.007145.01.05	4	12/01/2026	Whangarei District Council – Discharge leachate to land at closed landfill at Pohe Island

IRIS ID	Consents Required	Issue Date	Applicant & Description
AUT.015995.01.02	1	12/01/2026	Atlas Quarries Limited – Air discharge from concrete batching plant at Allis Bloy Place, Ruakākā.
AUT.047159.01.01	3	13/01/2026	AINZ Fund 12 Limited – Earthworks for subdivision works for Stages 5 and 6 at Molesworth Dr, Mangawhai.
AUT.047193.01.01	3	13/01/2026	Kasputys & van Mater – Bore construction at Manawaora Road, Parekura Bay.
AUT.047176.01.01	5	14/01/2026	Kaipara District Council – Slip remediation earthworks at Poutō Road, Kelly's Bay.
AUT.047194.01.01	3	14/01/2026	Li – Bore construction at Rockell Road, Whananaki.
AUT.047169.01.01	3	19/01/2026	Pro Land Matters Company Ltd – Earthworks for site development at Black Swamp Road, Mangawhai.
AUT.044860.01.02	2	20/01/2026	Kaipara District Council – Discharge to land for public toilets at Pahi Domain.
AUT.047179.01.01	6	20/01/2026	Director General of Conservation – Use a boardwalk in a wetland in the Waipoua Forest.
AUT.047192.01.01	1	20/01/2026	Whangarei District Council – Water take from two bores at Stonehaven Drive, Maungakaramea.
AUT.047199.01.01	2	20/01/2026	Tappenden Holdings Limited – Discharge to land from upgraded wastewater system at Kempthorne Road, Russell.
AUT.047216.01.01	3	21/01/2026	Tutukaka Marina Management Trust – Test bore construction, Tutukaka.
AUT.047217.01.01	3	22/01/2026	MP Trustees 2012 Limited & Bell – Bore construction at Port Marsden Highway, Ruakākā.
AUT.045568.01.02	7	23/01/2026	Kaipara District Council – Tidal gate in the coastal marine area in the Awaroa River, Rūāwai.
AUT.047214.01.01	3	23/01/2026	C & M Rendle Family Trust – Bore construction for domestic use at Te Maire Beach Road, Dargaville.
AUT.041823.01.02	1	27/01/2026	Renacer Limited Partnership – Groundwater take from three bores for orchard irrigation at State Highway 1, Pakaraka.
AUT.047172.01.01	2	27/01/2026	New Zealand Transport Agency – Slip remediation works in a stream at State Highway 1, Mangamuka.
AUT.047219.01.01	2	28/01/2026	Robust – Harvesting of pine trees on Red Zone Land at State Highway 1, Waiōmio.
AUT.011080.01.04	2	29/01/2026	Wiroa Properties Limited – Discharge wastewater for tavern and units at Waipapa.
AUT.047201.01.01	1	29/01/2026	Ethical Power NZ – Groundwater take for construction use at Marsden Point Road, Ruakākā.
AUT.047106.01.01	4	30/01/2026	Mahurangi Oyster Farmers & Dunn – Occupy the coastal marine area with a marine farm in the Kirikiri Inlet, Kaipara Harbour.
AUT.047200.01.01	3	30/01/2026	Foote – Earthworks for site level raising at State Highway 10, Waitaruke.
AUT.047237.01.01	4	30/01/2026	Te Uri o Hau Settlement Trust – Use the coastal marine area with a marine farm in Kirikiri Inlet, Kaipara Harbour.
AUT.004396.01.04	1	2/02/2026	Sherwood Park Golf Club Inc – Groundwater take for a golf club at Millington Road, Maunu, Whangārei.
AUT.047083.01.01	1	2/02/2026	Moana New Zealand Limited – Anchorage area in the coastal marine area adjacent to a marine farm in the Whangaroa Harbour.
AUT.007209.01.05	1	3/02/2026	Waipu Golf Club Inc – Take groundwater for irrigation of a golf course at State Highway 1, Ruakākā.
AUT.047218.01.01	3	3/02/2026	Kerikeri Irrigation Company Limited – Vegetation clearance at Waimate North Road, Kerikeri.
AUT.047241.01.01	3	3/02/2026	D Bellamy Family Trust – Earthworks for a new effluent pond at Island Road, Turiwiri, Dargaville.
AUT.047232.01.01	2	4/02/2026	Ngatiwai Ki Whangaruru Whenua Topu Trust – Discharge papakāinga wastewater at Rāwhiti Road, Whangaruru.
AUT.047157.01.01	4	5/02/2026	Paxton – Site development earthworks in a flood hazard area near a wetland at Komiti Road, Tinopai.
AUT.047229.01.01	3	5/02/2026	Kāinga Ora – Homes & Communities – Earthworks in a flood hazard area at Allen Bell Drive, Kaitāia.

IRIS ID	Consents Required	Issue Date	Applicant & Description
AUT.029769.01.02	1	10/02/2026	C & S Jaunay Limited – Take surface water for irrigation at Jackson Road, Maungatāpere.
AUT.007213.01.03	3	11/02/2026	Onyx Capital Limited – Dam an unnamed tributary of the Otakaranga Stream at Pukeatua Road, Maungatāpere
AUT.002361.01.05	1	13/02/2026	Savey Investments Limited – Take and use water from two bores at Bint Road, Maungakaramea.
AUT.002773.01.03	7	13/02/2026	Imerys Ceramics New Zealand Limited – Discharge wastewater to the Waipapa Stream.
AUT.003383.01.04	1	13/02/2026	Hakaru Farm Trust – Take water for irrigation at Stewart Road, Hakaru.
AUT.002135.01.05	1	16/02/2026	McNaughton – Groundwater take for irrigation of horticultural crops at Ngunguru Road, Glenbervie.
AUT.002417.01.04	4	16/02/2026	Far North District Council – Kaikohe Wastewater Treatment Plant.
AUT.012071.01.02	1	17/02/2026	Waikopu Avocados Limited – Groundwater take for irrigation at Kimberley Road, Ngataki.
AUT.047253.01.01	3	17/02/2026	Davies – Bore construction at Edginton Road, Glenbervie.
AUT.019507.01.03	1	18/02/2026	Stoneleigh Orchard Limited – Groundwater take for irrigation at Ngunguru Road, Glenbervie.
AUT.047236.01.01	2	18/02/2026	Atawhai Trust – Harvesting on Red Zone land at Wright Road, Titoki.
AUT.047175.01.01	8	19/02/2026	Waimarie O Whatitiri Marae Trust – Earthworks for disposal site development at Draffin Road, Porotī.
AUT.047250.01.01	3	19/02/2026	Tarairae Tahi Limited – Earthworks for accessways and building platforms at Riddell Road, Kerikeri.
AUT.006849.01.05	4	20/02/2026	Huband Contractors Limited – Extract rock and remove overburden from a quarry at Waihue.
AUT.036602.01.02	1	20/02/2026	Rehm & Flippova Trust – Take groundwater for irrigation at Tangihua Road, Maungakaramea.
AUT.010692.06.03	9	23/02/2026	Whangarei District Council – Coastal marine area reclamation, Pātāua South.
AUT.047258.01.01	3	23/02/2026	Marsden City Limited Partnership – Bore construction at Theodore Drive, Ruakākā.
AUT.047261.01.01	6	24/02/2026	Whangarei District Council – Slip remediation works at Whangārei Heads School Road, Whangārei Heads.
AUT.047259.01.01	3	26/02/2026	G S Dairy Co Limited – Earthworks to enlarge an effluent pond at Access Road, Rūāwai.
AUT.047289.01.01	3	27/02/2026	NZTA – Waka Kotahi – Slip repair works adjacent to State Highway 1 Akerama Curves, Hukerenui.
AUT.047235.01.01	1	2/03/2026	Tutukaka Marina Management Trust – Groundwater take for the Tutukaka Marina.
AUT.047275.01.01	3	3/03/2026	Neki – Bore construction at West Coast Road, Waipapakauri.
AUT.002829.01.05	1	4/03/2026	Kiteroa Water Group & Crum – Surface water take at Otaika Valley Road, Maungatāpere.
AUT.047202.01.01	4	4/03/2026	Te Whatu Ora – Health NZ – Earthworks for future site redevelopment at West End Avenue, Horahora.
AUT.047273.01.01	3	4/03/2026	Courtenay – Bore construction at Mataroa Way, Pukenui.
AUT.007589.01.04	1	5/03/2026	Dansian Limited – Take groundwater for a camp at Mangonui.
AUT.012728.01.02	1	5/03/2026	Avon Industries Limited – Discharge contaminants to air at Pipiwai Road, Te Kamo.
AUT.047263.01.01	3	5/03/2026	Whangarei District Council – Clean fill area in a flood zone at Russell Road, Punaruku.
AUT.047274.01.01	3	5/03/2026	Whangarei District Council – Earthworks for a cleanfill site at Russell Road, Helena Bay.
AUT.047276.01.01	5	6/03/2026	Far North District Council – Culvert replacement at Taemaro Bay Road, Taemaro.
AUT.010520.07.02	3	9/03/2026	Tawhiti Whenua Limited – Deposit sand in the coastal marine area at Crowles Bay, Te Puna Inlet, Bay of Islands.

IRIS ID	Consents Required	Issue Date	Applicant & Description
AUT.002344.01.06	1	11/03/2026	Mangawhai Golf Club Inc – Take groundwater from three bores for a golf club at Molesworth Drive, Mangawhai.
AUT.047270.01.01	9	11/03/2026	Kaipara District Council – Hard protection structures in the coastal marine area at Insley Street causeway, Mangawhai.
AUT.007256.01.04	1	12/03/2026	Koropewa Farm Limited – Discharge farm dairy effluent at Waiare Road, Puketi.
AUT.046061.01.04	7	13/03/2026	Mangawhai Hills Limited – Earthworks for a subdivision development at Cove Road, Mangawhai.
AUT.002406.01.05	1	16/03/2026	Cottee, Glenview, Kemp, Anson – Surface water take water for irrigation at Maungatāpere.
AUT.047292.01.01	2	18/03/2026	The Palms Lifestyle Village Limited – Discharge agrichemicals to water for weed removal at Reed Street, Tikipunga.
AUT.002182.01.06	1	19/03/2026	Apotu Park Orchids Limited – Take water from Mangaharuru Stream, Apotu Road, Kauri.
AUT.047326.01.01	1	20/03/2026	Northland Regional Council – Dewatering during works at Turner Street, Kāeo.
AUT.002667.01.05	4	24/03/2026	Far North District Council – Discharge treated wastewater to the coastal marine area at Opononi/Ōmāpere Wastewater Treatment Plant.
AUT.047300.01.01	3	24/03/2026	Williams – Bore construction for domestic and stock use at Tahanga Road, Karikari Peninsula.
AUT.009267.01.03	1	25/03/2026	Pendlewood Farms Limited – Discharge farm dairy effluent at Ōkaihau.
AUT.047272.01.01	3	26/03/2026	Morris-Whyte – Earthworks in a flood zone near a wetland at Jack Boyd Drive, Mangawhai.
AUT.002652.01.03	1	27/03/2026	Senn – Discharge farm dairy effluent at Larmer Road, Kaitāia.
AUT.015967.04.04	3	31/03/2026	Cavalli Properties Limited – Earthworks for 188 lot subdivision at Matauri Bay.
AUT.047313.01.01	2	31/03/2026	Whakatero Investments Limited – Discharge wastewater to land for a papakāinga at Mangakāhia Road, Kaikohe.
AUT.047315.01.01	3	31/03/2026	Waitomo Papakainga Development Society Inc – Site development earthworks at Grigg Street, Kaitāia.

Table 5: Applications more than 12 months old on 30 March 2026

IRIS ID	Applicant	Description	Received Date	Comments
APP.004835	Far North District Council	Kerikeri urban area stormwater discharges	4/10/2011	Applicant has provided an addendum updating the application documents. Awaiting NRC to complete the Kerikeri Flood Modelling before proceeding notification of the application.
APP.037501	H Teapania	Marine farm at Southern end of 90 Mile Beach (Te Oneroa a Tōhē)	3/03/2015	Application was returned as incomplete under new provisions of the Resource Management Act.

IRIS ID	Applicant	Description	Received Date	Comments
APP.038180	Whangarei District Council	Comprehensive stormwater network consent for Upper Whangarei Harbour catchments	25/02/2016	Section 37 extension requested by the applicant. Addendum updating the application has been received. The applicant is identifying industrial and trade premises within its network prior to the 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 Ōneroa a Tōhē)	15/07/2016	The application was returned as incomplete under new provisions of the Resource Management Act.
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.000932	Far North District Council	Replacement consents for the Kaitāia wastewater treatment plant at Bonnetts Road, Kaitāia	24/08/2021	The two heard submitters on this application have withdrawn their wish to be heard. The council is awaiting the applicant's final agreement on the conditions prior to making a delegated decision on the application.
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	Delegated decision to grant consent was made in February 2026 and no appeals were received on this decision.
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. The applicant has confirmed that the structures will be removed . Once the council confirms removal of the structures, then the applicant can withdraw this application.

IRIS ID	Applicant	Description	Received Date	Comments
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 Haititaimarangai 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 Resource Management Act. However, the council cannot do this until May 2026 and is awaiting response from the applicant on this matter.
APP.007205	Far North District Council	Replacement consents for discharges associated with operation of the Kāeo WWTP	27/07/2022	The 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 the 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	The application was publicly notified, with the submission period closing on 22 January 2026. No submissions were received. The council is awaiting agreement from the applicant on draft conditions prior to making a decision on the application under delegated authority.
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 the stormwater system for subdivision. The council will consider returning the application as incomplete under new provisions of the Resource Management Act.

IRIS ID	Applicant	Description	Received Date	Comments
APP.044619	Kiripaka Holdings Limited	Earthworks for an 84 lot development at Kiripaka Road, Whangarei	24/11/2022	Section 37 extension agreed to by the applicant. The applicant has advised that it is awaiting a geotechnical report for subdivision before progressing any further. The 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. The applicant has requested public notification and FNDC will be lead agency. No confirmation yet on when the application will be notified. The council will consider returning the application as incomplete under new provisions of the Resource Management Act.
APP.044932	Explore Limited	Jetty facility in the coastal marine area at Omakiwi Cove, Bay of Islands	18/04/2023	The applicant has withdrawn the application.
APP.002773	Imerys Ceramics New Zealand Limited	Renewal of consents for quarrying and processing halloycite and kaolin clay, Takou Bay	19/04/2023	Decision to grant all but one application was issued in February 2026. The remaining application relates to the discharge to air from the processing plant that requires a new consent under the new National Environmental Standard for Greenhouse Gas Emissions (NES GHG). This NES GHG requires an emission plan that has been peer reviewed by a suitably qualified person. The applicant is currently fulfilling this requirement prior to the council continuing to process this application.

IRIS ID	Applicant	Description	Received Date	Comments
APP.002577	Far North District Council	Replacement consents for Rāwene wastewater treatment plant	28/04/2023	Section 37 extension to processing timeframes requested by the applicant to allow it to discuss the application with tāngata whenua and interested groups. The council advised that the application would be publicly notified in early 2026. However, a request has been received from Te Mauri o Te Wai not to proceed with the notification so that a land disposal option can be finalised. After discussion with the applicant, the council has agreed to a Section 37 extension to defer notification until at least 31 December 2027.
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. The council has asked for an update on these discussions and has received no response. The council will now continue to process these applications.
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. The council has asked for an update on these discussions and has received no response. The council will now continue to process these applications.
APP.045492	VMC Trust	New swing mooring in Cooks Cove, Motuarohia Island, Bay of Islands	31/10/2023	The applicant has withdrawn the application.
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. The applicant has advised that investigation is still ongoing.

IRIS ID	Applicant	Description	Received Date	Comments
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. The council is awaiting agreement from the applicant on draft conditions prior to issuing a decision on the application.
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. The council has subsequently assessed that there are potentially affected persons due to navigation issues caused by the intrusion of the jetty into a narrow channel. The council has asked the applicant to gain the written approval of a number of persons prior to it making a decision on notification.
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. Due to the lack of provision of the Section 92 information, the council to make a decision on whether to publicly notify the application or return it under new provisions of the Resource Management Act.
APP.005055	Northport Limited	Replacement consents for dredging of the Turning Basin and associated activities at Marsden Point, Whangarei Harbour	11/09/2024	The 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.046222	P Cullinan	Earthworks in a flood zone, Mangawhai	13/11/2024	On Section 92 hold awaiting further information on a natural inland wetland. The applicant has advised that they will provide requested information in the near future.
APP.008603	Norsand Limited	Undertake construction of canals, maintenance dredging, and discharge of stormwater and washwater into the CMA, being the Hatea River	24/02/2025	The Application was limited notified with no submissions received. The applicant and the council are discussing draft conditions of consent.

IRIS ID	Applicant	Description	Received Date	Comments
APP.046445	Far North District Council	Public stormwater network upgrade at Parkdale Crescent and Allen Bell Drive, Kaitāia	17/03/2025	The council is awaiting written approval of a potentially affected landowner prior to determining notification of the application.

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 - 17 February 2026	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).
7.2	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	Litigation Schedule Quarterly Report January-March 2026	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.
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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.