

Audit and Risk Committee Minutes

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

Tuhinga/Present:

Chairperson (Independent Tangata Whenua Member) George Riley
Councillor John Blackwell
Councillor Joe Carr
Councillor John Hunt
Councillor Colin Kitchen
Independent Risk Advisor Steve Watene

I Tae Mai/In Attendance:

Full Meeting

Tāhūhū Rangapū – Chief Executive, Jonathan Gibbard
Pou Taumatua - GM Corporate Services, Bruce Howse
Pou Whakaritenga – GM Regulatory Services, Colin Dall
Legal Counsel, Kathryn Candy

Part Meeting

Ex-officio Chair Pita Tipene – *Online*
Independent Tangata Whenua Member Dee-Ann Wolferstan – *Online*
Pou Tiaki Hapori - GM Community Resilience, Louisa Gritt
Corporate Strategy Manager, Kyla Carlier
Finance Manager, Simon Crabb
Financial Accountant, Taka Skipwith
Audit and Assurance Lead, Mandy Tepania
Business Improvement Manager, Chris McColl
Learning & Development Advisor, Mandy Kunzie
Deloitte, Bennie Greyling
Deloitte, Hamza Kazi

The Chair declared the meeting open at 9.59am and commenced the proceedings with a karakia.

Ngā Mahi Whakapai/Housekeeping (Item 1.0)

Ngā whakapahā/Apologies (Item 2.0)

There were no apologies.

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

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

Confirmation of Minutes - 17 February 2026 (Item 4.1)

Report from Margaret Knight, PA to Group Manager Corporate Services

Moved (Kitchen/Hunt)

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.

Carried

Receipt of Action Sheet (Item 5.1)

Report from Margaret Knight, PA to Group Manager Corporate Services

Moved (Carr/Blackwell)

That the action sheet be received.

Carried

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

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

Moved (Carr/Blackwell)

That the action sheet be received.

Carried

Secretarial Note:

- *Corporate Services General Manager provided an update on the completion of actions related to the 2025 audit findings.*

Review Terms of Reference (Item 6.1)

Report from Margaret Knight, PA to Group Manager Corporate Services

Moved (Kitchen/Blackwell)

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

Carried

Secretarial Note:

- *Council had approved the Audit and Risk Committee's Terms of Reference (TOR) on 25 November 2025 subject to the TOR being reviewed by the respective governance bodies and any agreed amendments are to be brought back to council for ratification.*

2025-26 Annual Report: Timetable and Deloitte Planning Report (Item 6.2)

Report from Simon Crabb, Finance Manager

Moved (Blackwell/Kitchen)

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

Carried

Secretarial Note:

- *Deloitte's Bennie Greyling and Hamza Kazi presented the audit plan, including areas of focus, materiality, and fee structure for the year-end audit. Chair George Riley thanked them for their attendance, and they left the meeting at 10.35am*
- *Independent Tangata Whenua Member, Dee-Ann Wolferstan left the meeting at 10.30am*

Financial Report April 2026 (Item 6.3)

Report from Taka Skipwith, Financial Accountant

Moved (Blackwell/Kitchen)

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.

Carried

Secretarial Note:

- *Chair Tipene (ex-officio member) left the meeting at 10.40am*

Risk Management Activity Update (Item 6.4)

Report from Mandy Tepania, Audit and Assurance Lead

Moved (Carr/Hunt)

That the report 'Risk Management Activity Update' by Mandy Tepania, Audit and Assurance Lead and dated 8 May 2026, be received.

Carried

Secretarial Note:

- *Cllr Carr questioned the number of houses that were flooded during the Kaitaia flood in March 2026. GM Community Resilience is to provide that data.*
- *GM Corporate Services and Audit and Assurance Lead to review the current risk rating for Madagascar ragwort and provide feedback to Cllr Blackwell on whether the rating should be adjusted back to 25, or remain at 20.*

Internal Audit Schedule (Item 6.5)

Report from Mandy Tepania, Audit and Assurance Lead

Moved (Blackwell/Kitchen)

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

Carried

Fraud, Corruption and Dishonesty Activity Report (Item 6.6)

Report from Mandy Tepania, Audit and Assurance Lead

Moved (Carr/Blackwell)

That the report 'Fraud, Corruption and Dishonesty Activity Report' by Mandy Tepania, Audit and Assurance Lead and dated 8 May 2026, be received.

Carried

Regulatory Services Quarterly Report (Item 6.7)

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

Moved (Carr/Kitchen)

That the report 'Regulatory Services Quarterly Report' by Colin Dall, Pou Whakaritenga - Group Manager Regulatory Services and dated 1 May 2026, be received.

Carried

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

Moved (Blackwell/Carr)

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

.Carried

Whakamutunga (Conclusion)

The meeting concluded at 11.40am with a karakia by the chair George Riley.

UNCONFIRMED