

Waimakariri District Council

Audit and Risk Committee

Agenda

Tuesday 22 September 2026

8.45am

Council Chambers
215 High Street
Rangiora

Members:

Cr Jason Goldsworthy (Chairperson)

Cr Tim Bartle

Cr Wendy Doody

Cr Tim Fulton

Cr Bruce McLaren

Cr Joan Ward

Mayor Dan Gordon (ex officio)



WAIMAKARIRI
DISTRICT COUNCIL

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A MEETING OF THE AUDIT AND RISK COMMITTEE WILL BE HELD IN THE COUNCIL CHAMBER, RANGIORA SERVICE CENTRE, 215 HIGH STREET, RANGIORA ON TUESDAY 22 SEPTEMBER 2026 AT 8.45AM.

Recommendations in reports are not to be construed as
Council policy until adopted by the Council

BUSINESS

Page No

1 APOLOGIES

2 CONFLICTS OF INTEREST

Conflicts of interest (if any) to be reported for minuting.

3 CONFIRMATION OF MINUTES

3.1 Minutes of the meeting of the Audit and Risk Committee held on Tuesday 16 June 2026

7-21

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Confirms**, as a true and accurate record, the circulated Minutes of the meeting of the Audit and Risk Committee, held on 16 June 2026.

3.2 Matters Arising

4 PRESENTATION/DEPUTATION

Nil.

5 REPORTS

5.1 Capital Works Report Year Ending June 2026 – Jane Eggleton (Project Planning and Quality Team Leader), Don Young (Senior Engineering Advisor), Kalley Simpson (Acting General Manager Utilities and Roding) and Chris Brown (General Manager Community and Recreation)

22-66

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 260906269316.
- (b) **Notes** the actual achievement across all tracked capital expenditure with 70% of projects either on track or completed at the Financial Year End (FYE).
- (c) **Notes** that of the \$81.54 million total capital spend, \$50.58 million (62%) has been completed.
- (d) **Notes** that the previous March Quarterly Report predicted completion of 70.1%.
- (e) **Notes** that progress towards achieving the 26/27 Capital Works Programme has begun, and staff will report on this after the September quarter.

5.2 **Financial Report for the year ended 30 June 2026** – Paul Christensen (Finance Manager)

67-110

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 260907270618.
- (b) **Notes** the surplus for the period ended 30 June 2026 is \$25.7 million. This is \$8.1 million under budget.
- (c) **Notes** that a significant variance to budgeted surplus is due to development contributions revenue which is \$9.1 million less than forecasted. This revenue is dependent on the progress of developments. The current slow economic cycle has reduced the progress of developments in the Waimakariri district.
- (d) **Notes** external debt at 30 June 2026 was \$225 million, which was \$31.6 million under forecast. The Council uses debt to fund capital expenditure including three waters, roading, recreation and community buildings and the earthquake recovery and regeneration programme.

5.3 **Non-Financial Performance Measures for Financial Year ending 30 June 2026** – Helene Street (Corporate Planner)

111-158

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 260803222506.
- (b) **Receives** the Waimakariri District Council Quarterly Non-Financial KPI Report April to June 2026 (TRIM 260507110994).
- (c) **Notes** 64 (71%) of performance measures for the last quarter of the 2025/26 financial year were achieved, and 23 were not achieved.
- (d) **Notes** 25 (28%) of the measures did not meet target, but five were within 5% of being achieved.
- (e) **Notes** one measure is still to be reported, this measure has to be reviewed by an external party then approved.
- (f) **Notes** 24 of the 31 mandatory measures met target, three was within 5% of being achieved, 4 measures did not meet target, and one is yet to be reported.

5.4 **Reporting on LGOIMA Requests for the period 1 April 2026 to 30 June 2026** – Thea Kunkel (Governance Team Leader)

159-171

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 260804224467.
- (b) **Notes** that the Council received 97 official requests and responded to 89 official requests for information from 1 April to 30 June 2026, being two more than the 87 official requests responded to in the same period in 2025.
- (c) **Notes** that the Council responded to requests within an average timeframe of 11.25 working days.

6 PORTFOLIO UPDATES

- 6.1 Audit, Risk, Annual / Long Term Plans – Councillor Joan Ward
- 6.2 Communications – Councillor Shona Powell
- 6.3 Customer Services – Councillor Wendy Doody
- 6.4 Procurement (Efficiencies and Savings) – Councillor Tim Bartle

7 REPORT FOR INFORMATION FROM THE COMMUNITY AND RECREATION COMMITTEE

- 7.1 Update of Management of Waimakariri District Art Collection – Mel Foster (Community Development Facilitator – Arts Strategy Implementation)

172-186

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** the information in item 7.1.

8 QUESTIONS

9 URGENT GENERAL BUSINESS

10 MATTERS TO BE CONSIDERED WITH THE PUBLIC EXCLUDED

In accordance with section 48(1) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by section 6 or section 7 of that Act (or sections 6, 7 or 9 of the Official Information Act 1982, as the case may be), it is moved:

- 1. That the public be excluded from the following parts of the proceedings of this meeting:

- Item 9.1 Minutes of the Public Excluded portion of the meeting of the Audit and Risk Committee held on Tuesday, 16 June 2026
- Item 9.2 Insurance Renewal 2026/27

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

Item No.	Subject	Reason for excluding the public	Grounds for excluding the public-
CONFIRMATION OF MINUTES			
9.1	Minutes of the Public Excluded portion of the meeting of the Audit and Risk Committee held on Tuesday, 16 June 2026	Good reason to withhold exists under section 7	To protect the privacy of natural persons, including that of deceased natural persons LGOIMA Sections 7(2) (a).
REPORT			
9.2	Insurance Renewal 2026/27	Good reason to withhold exists under section 7	To enable any local authority holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations) LGOIMA Sections 7(2) (i).

NEXT MEETING

The next meeting of the Audit and Risk Committee is scheduled for Tuesday 20 October 2026 at 9am to be held in the Council Chamber, Rangiora Service Centre, 215 High Street, Rangiora.

WAIMAKARIRI DISTRICT COUNCIL

MINUTES OF THE MEETING OF THE AUDIT AND RISK COMMITTEE HELD IN THE COUNCIL CHAMBER, RANGIORA SERVICE CENTRE, 215 HIGH STREET, RANGIORA, ON TUESDAY, 16 JUNE 2026, AT 9AM.

PRESENT

Councillors J Goldsworthy (Chairperson), T Bartle, W Doody, T Fulton, B McLaren, J Ward and Mayor D Gordon (arrived at 9.18am).

IN ATTENDANCE

Deputy Mayor P Redmond, Councillors B Cairns and S Powell (Audio Visual)

C Genet (General Manager Finance and Business Support), G Cleary (General Manager Utilities and Roding), C Brown (General Manager Community and Recreation), S Hart (General Manager Strategy, Engagement and Economic Development), P Christensen (Finance Manager), and T De Rooy (Governance Support Officer).

1. APOLOGIES

There were no apologies.

2. CONFLICTS OF INTEREST

There were no conflicts declared.

3. CONFIRMATION OF MINUTES

3.1 Minutes of the meeting of the Audit and Risk Committee held on Tuesday 19 May 2026

Moved: Councillor McLaren

Seconded: Councillor Doody

THAT the Audit and Risk Committee:

- (a) **Confirms**, as a true and accurate record, the circulated Minutes of the meeting of the Audit and Risk Committee, held on 19 May 2026.

CARRIED

3.2 Matters Arising

There were no Matters Arising.

4. PRESENTATION/DEPUTATION

Nil.

12. CONTEXT**Consistency with Policy**

- 12.1. This matter is not a matter of significance in terms of the Council's Significance and Engagement Policy.

Authorising Legislation

- 12.2. The Local Government Act applies

Authorising Delegations

The Audit and Risk Committee have delegation to monitor the performance of the Council in delivering its programme, and take steps as it sees appropriate.

