

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, 17 MARCH 2026, AT 9AM.

PRESENT

Councillors J Goldsworthy (Chairperson), T Bartle, W Doody, T Fulton, B McLaren, J Ward and Mayor D Gordon (arrived at 9.30am).

IN ATTENDANCE

Councillors B Cairns (audiovisual link from 9.30am) and S Powell.

C Genet (General Manager Finance and Business Support), S Hart (General Manager, Strategy, Engagement and Economic Development), C Brown (General Manager Community and Recreation), P Christensen (Finance Manager), H Street (Corporate Planner), A Keiller (Chief Information Officer), O Payne (Cyber Security Analyst), S Nation (Senior Quality and Risk Advisor) and K Rabe (Governance Advisor).

H Warwick (Chief Executive of Enterprise North Canterbury), N Atkinson (Chairperson Te Kōhaka o Tūhaitara Trust) and K Patterson (Trust Manager for Te Kōhaka o Tūhaitara Trust).

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 17 February 2026

Moved: Councillor McLaren

Seconded: Councillor Bartle

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 17 February 2026.

CARRIED

3.2 Matters Arising

Nil.

4. PRESENTATION/DEPUTATION

Nil.

5. REPORTS

5.1 Enterprise North Canterbury's Approved Six-Month Report to Council 31 December 2025, Draft Statement of Intent for the Financial Year Beginning 1 July 2026 and ENC Actual Expenditure to 31 December 2025 – S Hart (General Manager Strategy, Engagement and Economic Development) and C Genet (General Manager Finance and Business Support)

S Hart and H Warwick presented the report, which sought approval of Enterprise North Canterbury's (ENC) financial results to 31 December 2025 and provided the draft Statement of Intent for the 2026/27 financial year. H Warwick provided a six-month activity overview and outlined the planned work for the year ahead, noting that the strategic objectives reflected the work undertaken.

According to the report, 46 startup businesses had approached ENC for assistance. Councillor Ward sought clarification on the types of enterprises involved. H Warwick advised that a detailed breakdown was not available, but noted that only a small number were retail ventures. The majority were home-based service providers, producers of home or farm goods, or hobby-based businesses. She also confirmed that not all enquiries had resulted in new business start-ups.

Councillor Ward further asked how ENC could support the retail sector, given the ongoing impacts of increased online shopping since Covid-19. H Warwick reiterated that ENC's role was to provide business advice, connections, and district-wide promotion rather than direct retail support, though ENC did assist in promoting initiatives led by the local business community. It was agreed ENC would reflect on this feedback before presenting its final statement of intent.

In response to a question from Councillor Bartle regarding the potential impacts of fuel restrictions and pricing, H Warwick acknowledged that the Waimakariri District's diverse industry base could be adversely affected but advised that she was unable to provide specific analysis at this time.

Councillor Fulton referred to the objective relating to increasing bed numbers and encouraging overnight stays. H Warwick confirmed that this had been a priority and highlighted the positive outcomes of the previous "Make a Day of It" campaign. She advised that the team had since shifted its focus toward promoting weekend stays. Capacity, however, remained limited, with only 16 commercial accommodation providers in the district, although a significant number of Airbnb options were available. It was also noted that campgrounds had reached full capacity over the summer period.

Councillor McLaren emphasised ENC's unique position to advocate for the business sector and asked whether this formed part of its role. H Warwick explained that ENC's policy did not permit it to submit on Council matters, as it was not a Chamber of Commerce and did not undertake that form of advocacy. Instead, ENC facilitated discussions when issues were raised, supporting resolution and improved outcomes.

Councillor Goldsworthy sought clarification on the key differences between the current Statement of Intent and the draft for the upcoming financial year. H Warwick explained that the current Statement of Intent included the biannual business awards, which therefore did not appear in the next year's document. Additionally, due to reduced demand for training programmes, these had been discontinued and replaced with the Business Summit, which focused on professional development.

Councillor Doody asked whether ENC offered programmes to support young people into the workforce. H Warwick responded that this work was delivered by other organisations, while ENC's role centred on providing advice to business owners and helping them build networks and connections to strengthen and support their operations, particularly in challenging economic conditions.

Moved: Councillor Ward

Seconded: Councillor McLaren

THAT the Audit and Risk Committee:

- (a) **Receives** report No 260217028407.
- (b) **Receives** the following reports for Enterprise North Canterbury:
 - (i) Enterprise North Canterbury's Draft Statement of Intent for the Financial year beginning 1 July 2026 (Trim 26017028385).
 - (ii) Enterprise North Canterbury Approved Six-Month Report to 31 December 2025 (Trim 260217028384).
 - (iii) Appendix One to ENC Six-Month Report (ENC Accounts) to 31 December 2025 (Trim 260217028387).
- (c) **Notes** that under the Local Government Act 2002, the Audit and Risk Committee may request Enterprise North Canterbury to make changes to the Draft Statement of Intent. Enterprise North Canterbury would consider these changes requested and present the final Statement of Intent prior to 30 June 2026.
- (d) **Acknowledges** the work carried out by Enterprise North Canterbury and thanks the Trustees and staff for their efforts.
- (e) **Circulates** the report to the Community Boards for information.

CARRIED

Councillor Ward expressed appreciation to the ENC team for their work and the positive outcomes achieved, noting his view that ENC served as a central force within the business community by maintaining momentum and motivation.

Councillor Fulton commended ENC on its proposed Business Summit initiative, highlighting its strong focus on professional development and its delivery at a highly accessible price point.

5.2 **Six-Month Financial Statements for the Period Ended 31 December 2025 - Te Kōhaka o Tūhaitara Trust** – C Genet (General Manager Finance and Business Support)

N Atkinson and K Paterson attended the meeting to present the Te Kōhaka o Tūhaitara Trust's (the Trust) financial statements for the period ending 31 December 2025. N Atkinson noted that the past few years had been particularly challenging for the Trust, with reductions in grant funding and the significant costs associated with the recent fire event placing pressure on the Trust. He expressed his appreciation to the Council for its support during this period and advised that negotiations with Ngāi Tahu were ongoing.

There were no questions from elected members.

Moved: Councillor Ward

Seconded: Councillor Bartle

THAT the Audit and Risk Committee:

- (a) **Receives** report No. 260219030003.
- (b) **Receives** the Six-Month Report for the Te Kōhaka o Tūhaitara Trust for the period ended 31 December 2025.

- (c) **Notes** the operations for the six months to 31 December 2025 are progressing as planned, as presented in the Statement of Intent.

CARRIED

Councillor Ward thanked N Atkinson for his work as Chairperson of the Trust during this challenging time.

Councillor Bartle acknowledged the challenges faced by the Trust due to reduced funding, which had impacted all areas of the Trust's work.

5.3 **Te Kōhaka o Tūhaitara Trust - Draft Statement of Intent for the Year Ending 30 June 2027** – C Brown (General Manager Community and Recreation) and C Genet (General Manager Finance and Business Support)

N Atkinson and K Patterson presented the Te Kōhaka o Tūhaitara Trust's (the Trust) draft Statement of Intent for the year ending 30 June 2027. N Atkinson advised that the Trust was exploring opportunities to generate revenue from land at Kairaki Beach to improve long-term sustainability. He noted that the primary obstacle to leasing the land was the limitation of a maximum nine-year lease term, with no guarantee of renewal for prospective tenants.

N Atkinson further advised that the sale of the land was unlikely due to its proximity to the coastline and the associated risks posed by sea-level rise. The Trust was currently seeking market advice, and should a viable option be identified, it may return to the Council with a proposed amendment to its Statement of Intent. At present, the Trust's focus remained on maintaining the park to a high standard to ensure there was no reduction in service levels for public trails and plantings.

In response to W Doody's query regarding volunteers, K Patterson confirmed that the park was still receiving volunteers to assist staff with planting and other maintenance around the park.

Moved: Mayor Gordon

Seconded: Councillor Fulton

THAT the Audit and Risk Committee:

- (a) **Receives** report No. 260220060391.
- (b) **Receives** the Draft Statement of Intent for Te Kōhaka o Tūhaitara Trust for the year ending 30 June 2027 (Trim 260302067398[v02]).
- (c) **Notes** that under the Local Government Act 2002, the Audit and Risk Committee may request Te Kōhaka o Tūhaitara Trust to make changes to the Draft Statement of Intent. Te Kōhaka o Tūhaitara Trust would consider the requested changes and present the final Statement of Intent prior to 30 June 2026.
- (d) **Notes** that the financial forecast for the years 2026/27 through to 2028/29 presents a net loss each year. Te Kōhaka o Tūhaitara Trust acknowledges that it will need to find additional funding sources or make cost savings to balance the budget.
- (e) **Notes** seven proposed changes to the draft Statement of Intent from the 2025/26 Statement of Intent for Te Kōhaka o Tūhaitara Trust as outlined in section 4.3.

CARRIED

Mayor Gordon acknowledged N Atkinson and K Patterson for their leadership and ability to guide the Trust through challenging circumstances. He also recognised the contribution of former Chairperson A Blackie. Mayor Gordon confirmed the Council's support for the Trust's work and highlighted the need to review its governance arrangements to ensure ongoing progress. He supported the draft Statement of Intent, which maintained the current operating approach for the coming year.

Councillor Fulton thanked N Atkinson for a clear overview of the financial position and the Statement of Intent, and commended the Trust for effectively managing a significant community asset during difficult years.

Councillor Goldsworthy supported the earlier comments and endorsed the broad scope of the Statement of Intent, noting that it provided flexibility should circumstances improve.

5.4 **Review of Audit New Zealand Recommendations** – P Christensen (Finance Manager)

P Christensen presented the report outlining Audit New Zealand's previous recommendations and took the report as read.

In response to a query from Councillor Fulton regarding vested interests and the Register of Interests, P Christensen advised that the recommendations related to improving how interests were presented to the public, particularly on the Council's website. He noted that amendments to the format were required to improve transparency, clarify the information, and clearly identify items relating to pecuniary interests. The recommendations focused on supporting full disclosure rather than implying any liability on Councillors

Moved: Councillor Ward

Seconded: Councillor Bartle

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 260202017838.
- (b) **Notes** that the implementation of audit recommendations is either completed, in progress or is waiting for the implementation of Datascape to be completed.

CARRIED

5.5 **Corporate Risks Update** – S Nation (Senior Quality and Risk Advisor)

S Nation presented an update on the Council's Corporate Risks as at 9 March 2026, noting that the report did not reflect risks associated with the emerging fuel crisis, as this issue arose after the report was prepared.

Members expressed concern about the potential impact of rising petrol prices on the Council's operational efficiency and costs. In response, C Genet advised that the Management Team had already met to consider the implications and was assessing how best to manage any effects on current and future Capital Works Programme projects, as well as day-to-day operations. He emphasised the need for a measured and pragmatic approach.

In reply to Councillor Ward's query about the Council's vehicle fleet, C Genet confirmed that not all vehicles were hybrids.

Moved: Councillor Fulton

Seconded: Councillor Doody

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 260223061501.
- (b) **Notes** the current Corporate Risks.
- (c) **Notes** the increase in risk ratings for risks relating to the impact of Local Government reform and implementation of the new Council Enterprise System.
- (d) **Notes** that the Health, Safety and Wellbeing risk register is reported separately and is managed and overseen by the Health, Safety and Wellbeing Manager.

CARRIED

Councillor Fulton noted that global political developments had significant implications for the Council and its community. He commended Management for proactively assessing how rising fuel costs and potential shortages could affect Council operations.

Councillor Doody agreed, observing that the community had shown resilience and that the Council had effectively managed previous challenges, including Covid-19.

Mayor Gordon emphasised that a calm, considered approach was essential and that developing a well-planned strategy should remain the priority.

5.6 **Non-Financial Performance Measures for Financial Year 2025/2026 Quarter Two (October to December 2025)** – H Street (Corporate Planner)

H Street briefed the Committee on the Council's non-financial performance for October to December 2025 and took the report as read.

Councillor McLaren queried the increase in water loss and why it had not been identified sooner. He also asked what actions were planned to improve the target, expressing concern that losing a fifth of extracted water appeared inconsistent with the principles of Te Mana o te Wai. H Street advised that the leak had been reported outside normal hours and was not addressed until the following day. She confirmed that further investigation would be undertaken and that the details would be circulated to members.

Councillor Bartle requested additional information on long-term rubbish volume trends. H Street noted that rubbish volumes had decreased over the past 10 years and agreed to circulate further data for members' information.

Councillor Fulton raised concerns about the resealing road percentage, noting that growth-related demand appeared to be outpacing delivery. He also asked whether a more practical balance could be achieved between meeting healthy home standards and refurbishing elderly persons' housing to reduce the time units were unavailable. C Genet reminded members that the report provided a performance overview and that operational matters should be directed to the relevant departments. He also suggested that staff from those departments could be present at future meetings to assist with questions of a technical nature.

Councillor Goldsworthy asked whether the report was circulated to other Committees or only presented to the Audit and Risk Committee. C Genet advised that the report was available to all elected members but was not specifically circulated to other committees or community boards. Councillor Goldsworthy further asked how many of the unmet measures were statutory or internally set. H Street responded that some measures were internally set, while others were statutory measures. It was agreed future reports would

show which measures are statutory.

Moved: Councillor Fulton

Seconded: Councillor Doody

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 260227066175
- (b) **Receives** the Waimakariri District Council Quarterly Non-Financial KPI Report October to December 2025 (Trim 260212024714).
- (c) **Notes** 79 (88%) of performance measures for the second quarter of the 2025/26 financial year were achieved, and 10 were not achieved. 91% achievement is the forecast result for the year.
- (d) **Notes:** eleven (12%) of the measures did not meet the target, but five were within 5% of being achieved.

CARRIED

Councillor Fulton noted that the report provided a clear overview of the Council's performance but requested that future reports include additional detail on unmet targets.

Councillor Doody noted her satisfaction with the refurbishment of elderly housing, observing that the upgrades appropriately restored units to healthcare-standard condition.

5.7 **Cyber Security – Status Report** – A Keiller (Chief Information Officer) and O Payne (Cyber Security Analyst)

A Keiller and O Payne attended the meeting to present the report on the Council's cyber security compliance score. A Keiller advised that the Council used the SAM for Compliance Framework to assess network performance and noted the growing number of councils subscribing to it.

O Payne provided an overview of his role and outlined how the framework supported the maintenance of a secure operating environment. He explained that, in addition to cybersecurity, the framework analysed data to support continual improvement in technology practices. It assessed approximately 351 factors, including technology systems, vendor relationship management, and the Council's approach to evaluating contractual clauses.

Councillor Fulton asked what would trigger a security alert to the Council and the public, particularly regarding breaches of personal information. A Keiller advised that no single threshold applied and that staff were required to assess the organisational impact and follow the established escalation process.

Councillor Bartle asked whether any significant security breaches had occurred. A Keiller noted that the Council had experienced only minor incidents, all of which had been contained internally.

Councillor Goldsworthy asked when the next penetration test was scheduled, noting that the previous test was conducted in 2021. A Keiller advised that a test was planned for later in the year and explained that the Council engaged an external provider to attempt to access the system to identify potential vulnerabilities.

Moved: Councillor Ward

Seconded: Councillor Bartle

THAT the Audit and Risk Committee:

- (a) **Receives** report No. 260225064191.

- (b) **Notes** that our overall Framework compliance score sits at 85.28% against a New Zealand-wide benchmark of other councils of 63.76%.
- (c) **Notes** that the benchmark score is compared against the progress of 60% of New Zealand Councils that are enrolled and actively using the framework.

CARRIED

Councillor Ward acknowledged the team's vigilance in maintaining the Council's cybersecurity

6. PORTFOLIO UPDATES

6.1 Audit, Risk, Annual / Long Term Plans – Councillor Joan Ward

- Annual Plan
 - The Annual Plan consultation would commence on Friday, 20 March, to 20 of April 2026.
 - Five drop-in events would be held around the district to seek feedback on and provide information to the community. The drop in's were as follows:
 - 19 March – Rangiora – Council Chambers (5-7pm)
 - 25 March – Kaiapoi – Ruataniwha Kaiapoi Civic Centre (5-7pm)
 - 8 April – Woodend Community Centre (5-7pm)
 - 11 April – Oxford A&P Show – All day
 - 15 April – Pegasus Community Cuppa – (10 – 12pm)Elected members were encouraged to attend these events to hear community feedback on the draft 2026/27 Annual Plan.
- External audit of the Council's Annual Report
 - Planning for the audit was underway - Initial meetings between staff and the auditors had been held to update the auditors on key risks, issues and matters of significance.
 - Further meetings were scheduled with the CE, Mayor and Portfolio holder.
 - The Council's appointed auditor, Dereck Ollsson, would address the next Audit and Risk Committee meeting to present the relevant planning letters.
 - The Council was also working with Audit New Zealand on the timing of the audit of the Long-Term Plan as part of project planning for the LTP.
- Risk management
 - Since the time of preparing this report, the war in Iran has escalated considerably.
 - Staff were cognisant of risks to fuel supply and inflationary risks arising from the conflict.
 - Staff continue to monitor economic commentary to inform the Council's Risk Register and planning

6.2 Communications – Councillor Shona Powell

- The Local Government Reforms webpage recorded 843 visits since 1 January 2026.
- Engagement metrics for the two live consultation topics were as follows:
 - **Youth Action Plan** (opened 18 February): 311 aware, 62 informed, three engaged.
 - **Woodend/Pegasus Area Strategy Review** (opened 5 March): 104 aware, 18 informed, 18 engaged.
- The Do You Know campaign continued, with digital advertisements displayed in Waimakariri retail locations alongside the online campaign.

- Media queries totalled 33 in February 2026 and 14 to date in March 2026, covering topics including rural hospitals, development levies, rates capping, local waterways, homelessness, and the Woodend/Pegasus Strategy.
- The Draft 2026/27 Annual Plan was scheduled for release later in the week. Drop-in sessions were promoted through social media and EDMs to support accessibility.
- The Social Media Content Strategy, focusing on educational and short-form video content, continued to perform well, attracting 113,000 viewers in the past month. A recent detour-related video reached over 30,000 views.

Councillor Fulton advised that the Oxford–Ohoka Community Board had expressed concern about holding the Annual Plan drop-in session during the A&P Show, noting this could undermine the Board’s efforts to maintain a distinct identity from the Council. He also considered it unreasonable to expect Board members to respond to rate-related queries and the cost of infrastructure. Councillor Doody agreed that the A&P Show was not an appropriate forum for an Annual Plan engagement.

6.3 **Customer Services** – Councillor Wendy Doody

- Thanked C Genet and M Harris for their support in helping her become familiar with her new portfolio.
- Acknowledged the strong performance of Customer Service staff, noting their responsiveness and technical capability.
- Reported that the Kaiapoi Service Centre received commendation from a customer for staff professionalism and their commitment to maintaining safety during an incident.
- Recognised staff for their effective assistance in locating a grave at the Rangiora Cemetery, with visiting relatives expressing appreciation for the high level of service received.

6.4 **Procurement (Efficiencies and Savings)** – Councillor Tim Bartle

- *Procurement Workplan* – the Procurement Workplan for the year was significant, focusing on key activities including procurement support, training, leveraging All-of-Government contracts, a review of the procurement strategy and contract management support.
- *Training* – staff had received recent training on the procurement policy. This focuses on changes to the policy, managing conflicts of interest and what to do when procuring IT solutions.
- *Whitiora* – procurement staff had met with Whitiora staff recently on social procurement. This was a positive initial meeting, focused on identifying areas of commonality between the two parties.

Councillor Fulton advised that he had received feedback from contractors who were dissatisfied after unsuccessful tender bids and sought clarification on how local contractor status was weighted in the evaluation process. C Genet confirmed they could seek feedback from staff involved in the tender process, but if they were unsure who to contact he would act as the initial point of contact where necessary.

7. **QUESTIONS**

Nil.

8. **URGENT GENERAL BUSINESS**

Nil.

9. MATTERS TO BE CONSIDERED WITH THE PUBLIC EXCLUDED

Moved: Councillor Goldsworthy

Seconded: Councillor Ward

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 was moved 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, 17 February 2026

The general subject of each matter to be considered while the public was 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 were 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, 17 February 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).

CARRIED

CLOSED MEETING

The public excluded portion of the meeting was held from 10.54am to 10.56am.

OPEN MEETING

Moved: Councillor Goldsworthy

Seconded: Councillor Fulton

That the open meeting resumes and the business discussed with the public excluded remains public excluded.

CARRIED

NEXT MEETING

The next meeting of the Audit and Risk Committee was scheduled for Tuesday, 19 May 2026, at 9am to be held in the Council Chamber, Rangiora Service Centre, 215 High Street, Rangiora.

THERE BEING NO FURTHER BUSINESS, THE MEETING CONCLUDED AT 10.58AM.

CONFIRMED

Chairperson

Date

UNCONFIRMED