

**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, 22 SEPTEMBER 2026, AT 8.45AM.**

**PRESENT**

Councillors J Goldsworthy (Chairperson), T Bartle, Cairns (via Audiovisual Link), W Doody (arrived at 8.50am), T Fulton, B McLaren, J Ward and Mayor D Gordon (left 9.20 am),

**IN ATTENDANCE**

J Millward (Chief Executive), C Genet (General Manager Finance and Business Support), C Brown (General Manager Community and Recreation), S Hart (General Manager Strategy, Engagement and Economic Development), D Young (Senior Engineering Advisor - Project Delivery Unit), P Christensen (Finance Manager), S Docherty (Strategy and Business Manager), T Künkel (Governance Team Leader) 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 16 June 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 16 June 2026.

**CARRIED**

**3.2 Matters Arising**

There were no matters arising from the minutes.

**4 PRESENTATION/DEPUTATION**

Nil.

**5 REPORTS**

- 5.1 Capital Works Report Year Ending June 2026** – J Eggleton (Project Planning and Quality Team Leader), D Young (Senior Engineering Advisor), K Simpson (Acting General Manager Utilities and Roading) and C Brown (General Manager Community and Recreation)

D Young spoke to the report and highlighted the completion of the 2025/26 Capital Works Programme. He noted that actual programme expenditure during the 2025/26 financial year totalled \$50.58 million, consistent with delivery levels achieved in recent years. By comparison, expenditure in the preceding three financial years was \$56.03 million in 2024/25, \$54 million in 2023/24, and \$54 million in 2022/23. D Young advised that overall programme delivery outcomes had fallen short of budget expectations, with total expenditure of \$50.58 million being approximately \$31 million below the approved budget of \$81.54 million. D Young further noted that of the \$31 million underspend, \$8.5 million was attributable to project savings and \$13.7 million related to planned budget carry forwards. The remaining \$8.8 million represented budget not expended and not carried forward, as the Council would seek new annual budget provisions for a significant portion of that work.

Councillor McLaren raised concerns about potential health and safety risks associated with the recommendations and sought clarification on how the Council would mitigate those risks. D Young advised that the identified risks related to the specific limitations and constraints of individual projects. He noted that the Council undertook all works subject to appropriate health and safety measures and implementation processes.

Councillor Goldsworthy questioned the difference between the Capital Works Report and the Financial Report, noting that the financial report included expenditure relating to Housing for the Elderly, but the Capital Works Programme did not. D Young explained that the current reporting approach had been established approximately five to six years earlier and was based on reporting processes already in place at that time. The organisation may not have discussed whether to incorporate additional works into the Capital Works Programme, and the current approach may reflect historical reporting practices.

Councillor Goldsworthy further questioned the inclusion of additional housing complexes and other property portfolio projects within future capital works reporting. J Millward noted that there was no reason why such projects could not be incorporated into future reporting. Historically, some expenditure funded through the Incidentals Fund did not meet the criteria for inclusion in the Capital Works Programme. However, staff could amend reporting practices to better align capital works reporting with financial reporting, including by providing this information through the Audit and Risk Committee.

Councillor Bartle referred to the reported sustainable savings in the Capital Works Programme, noting that the department identified savings totalling \$8.5 million. He observed that the report included a breakdown of items such as interest savings and queried whether these results were attributable to the efficiency improvements implemented in recent years. D Young advised that performance was reported against the approved budget. During the financial year, projects faced a range of factors and risks, and at year-end, the team compared what was originally planned with what was delivered, excluding approved multi-year projects. He noted that this was the first year the team provided more detailed reporting, enabling clearer identification of the reasons for underspend. D Young explained that some underspend related to work that had not been completed, while other underspend reflected genuine savings where the intended outcomes had been achieved at a lower cost. However, the majority of savings were attributed to market pricing, with tendered prices often varying significantly from original estimates.

Councillor Bartle also raised the issue of Cycle Path Renewals where tenders had been released to the open market, but no submissions had been received and queried whether this was a cause for concern. Staff advised that some projects, such as Cycle Path Renewals, did not always align with the work programmes of larger roading contractors and may not attract sufficient interest from smaller operators. D Young noted that a recent contractor briefing had attracted approximately 40 to 50 attendees, compared with the usual attendance of 80 to 90 contractors. Staff considered this reflected the high level of activity across the construction sector, with many contractors fully committed and a strong programme of work available in the market.

Councillor Ward sought clarification on the factors driving the current competitive market environment and whether savings from favourable tender pricing were likely to continue in future years. D Young advised that such savings were not expected to continue indefinitely. In some cases, the Council's estimates and budget provisions did not align with actual market pricing. The construction and contracting market fluctuated, with contractor demand and workload influencing pricing. While general market trends could inform estimates and budgets, it was difficult to accurately predict year-by-year market variations. Consequently, future budgets should not assume ongoing savings at the level achieved during the year.

Councillor Ward noted the positive savings achieved during the year. He observed that, of the 421 projects being tracked, 125 projects had not been completed as originally planned but were supported for carry forward, many of which appeared to relate to minor safety works. She queried how the delayed projects would be completed efficiently during the current financial year. D Young responded that the number of projects reported as a category that staff monitored closely; however, project numbers could be misleading as a single budget could be divided into multiple projects for tracking purposes. As an example, a line safety budget may be split into several individual projects to ensure expenditure is accurately monitored and reported. The number of projects being managed was flexible and reflected operational requirements.

J Millward advised that the Council had previously requested staff to review all projects that had been delayed or carried forward. That review found that only a small proportion, approximately 5% or less, were attributable to matters within staff control. The majority of delays arose from external factors, such as land acquisition processes, where negotiations could extend over many months. He noted that some land purchase negotiations undertaken during the year had continued for more than ten months, reflecting the Council's preference to secure agreements through negotiation rather than resorting to the provisions of the Public Works Act, which could result in additional delays and costs. J Millward further advised that capital projects often did not align neatly with the financial year ending on 30 June. As a result, Council sometimes needed budget carry forwards to complete projects. He noted that a project could be substantially complete, for example 90% complete, with only minor components remaining in the following financial year. Although the physical works may have been largely finished, Council could not formally capitalise the asset until it received, entered into Council systems, and verified all required documentation. Staff continued to work closely with developers and contractors to ensure information was provided on time and to support completion within the required timeframes.

Councillor Fulton referred to long-term, multi-year projects involving multiple business units, such as Arohatia te Awa (Cam River Walkway). He queried how budget shortfalls and project delays were allocated where delivery depended on several units working in alignment. D Young advised that major projects of this nature were generally established as multi-year projects from the outset. At the end of each financial year, budgets and expenditure associated with these projects were treated as planned carry forwards, with no adjustment to the overall project budget. He explained that the project budget was set at the start of the project and carried forward throughout its duration. At the same time, expenditure was recorded as work in progress and reported against the approved budget. D Young further explained that where a project experienced delays, the unspent portion of the budget could be carried forward into the next financial year. For example, if a project had an approved budget of \$1 million and \$200,000 had been spent during the year, the remaining \$800,000 could be carried forward to enable completion of the project. As a result, both budget and expenditure remained aligned with the overall project scope rather than the individual financial year in which expenditure occurred.

Moved: Ward

Seconded: Fulton

**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.

**CARRIED**

Councillor Fulton acknowledged staff efforts and noted the complexity of delivering the Capital Works Programme across multiple workstreams and business units. Referring to Councillor Ward's earlier comments, he observed that the report provided assurance that funding allocations were appropriately tracked, measured, and not lost through the delivery process. While acknowledging that project delays could occur from time to time, Councillor Fulton noted that the report appeared to provide clear rationale, oversight, and communication regarding those delays. Councillor Fulton, therefore, supported the motion.

Councillor Goldsworthy expressed appreciation for the level of detail provided in the report. He advised that he would welcome further discussion with staff on whether any additional activities, projects, or information may not currently be captured in the report and could appropriately be reported to the Audit and Risk Committee in future.

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

P Christensen spoke to the report and presented the Financial Report for the year ended 30 June 2026. He advised that the Council recorded a surplus of \$25.7 million, compared with a budgeted surplus of \$33.7 million, and noted that the report outlines the reasons for the variance. He advised that the most significant contributing factor was lower-than-budgeted Development Contributions revenue.

P Christensen reported that the Council's external debt at 30 June 2026 was \$225 million, representing an increase of \$5 million compared with the previous financial year. He noted that while debt increased by only \$5 million, the Council delivered approximately \$50 million in capital expenditure during the same period. Referring to debt management, P Christensen advised that the Local Government Funding Agency (LGFA) debt-to-operating revenue ratio continued to provide a useful measure of the Council's debt position. He noted that the ratio improved from 1.34 times operating revenue in the previous year to 1.29 times operating revenue at 30 June 2026, reflecting that operating revenue grew faster than debt. P Christensen further advised that interest costs for the year totalled \$7.6 million, compared with a budget of \$10.9 million. He explained that this favourable variance was mainly due to lower-than-forecast borrowing requirements, as debt levels did not increase as much as previously anticipated, along with lower interest rates during the year. In conclusion, P Christensen drew attention to the Cash Flow Statement, noting that it provided a useful indication of actual cash generated by Council operations by excluding accounting adjustments. He advised that the Council generated \$42.4 million in cash from operating activities during the year. This operating cash flow provided a significant funding source for capital expenditure. It was a key reason the Council could invest approximately \$50 million in capital projects while increasing external debt by only \$5 million over the same period.

Councillor Fulton queried how revenue growth was reflected in the Council's balance sheet, noting that there was often an assumption that revenue growth was driven solely by housing growth. P Christensen advised that the Council determined revenue through the budget-setting process, where anticipated costs were calculated, revenue from fees and charges was applied, and the remaining funding requirement was recovered through rates.

He noted that housing growth did not necessarily increase revenue unless it also generated additional costs. Generally, residential growth required investment in new infrastructure and services, which in turn created ongoing operating and depreciation costs. It was further noted that new growth areas typically generated increased demand for services such as recreation facilities, libraries, and other community infrastructure.

Councillor Fulton observed that while the Council was expected to continue growing overall, growth also created a range of cost pressures that needed careful management. P Christensen noted that work undertaken at a national level had identified concerns that the full costs incurred by councils in providing infrastructure and services to support growth were not always fully recovered from developers. As a result, growth could create financial pressures that councils needed to manage through a combination of funding mechanisms.

Councillor Fulton also sought clarification regarding the Government's proposed Development Levy Framework. P Christensen advised that the recent Government announcement had contained limited detail and that the implications for councils were not yet fully understood. The methodology for calculating any future levies remained unclear, and Council was awaiting further information and guidance, including details expected from the Commerce Commission, before assessing potential impacts on Council funding and growth-related infrastructure provision. C Genet added that, based on the Government's earlier consultation, the proposed Development Levy framework intended to help councils recover a greater proportion of the infrastructure and growth-related costs associated with development, similar to Development Contributions. He noted that the policy intent appeared to be to improve cost recovery from growth rather than relying on existing funding arrangements, which may not fully capture those costs.

*Mayor Gordon left at 9.20 am.*

Councillor Goldsworthy referred to the breakdown of Business Units and sought clarification on how internal and external debt works. P Christensen explained that internal debt represented the borrowing a Business Unit would otherwise be required to undertake if the Council did not have surplus cash available from other sources. He noted that where Council held available cash balances, it could utilise those funds instead of raising the equivalent amount through external borrowing. An example provided was depreciation funding, where rates were collected to fund depreciation costs, although depreciation itself did not involve an immediate cash outflow. This created cash reserves that could be temporarily utilised to reduce the need for external borrowing. Business Units were charged an interest cost equivalent to the cost that would have been incurred had the funds been externally borrowed. This approach ensured Business Units appropriately reflected the true cost of capital and discouraged the premature use of cash reserves that may be required for future asset replacement. P Christensen noted that depreciation funding effectively operated as a non-cash expense and provided capacity to fund future renewals and capital expenditure.

Councillor Goldsworthy also sought clarification regarding the increase in the current portion of borrowings from \$55 million to \$76 million, noting the reference to 91-day commercial paper. P Christensen advised that the proportion of borrowings held through 91-day commercial paper had increased because it was a more cost-effective funding option under prevailing market conditions. He noted that the Council adopted the shorter-term borrowing strategy in response to the current interest rate environment and expectations about future interest rate movements.

J Millward further clarified that, while borrowing was often referred to in general terms as being from banks, the Council's debt was primarily sourced through the LGFA. He noted that the LGFA had a stronger credit rating than many commercial banks and could offer local authorities more favourable borrowing rates. As a result, the Council benefited from lower financing costs. He further advised that no margin was applied to internal borrowing arrangements, as these were internal accounting allocations designed to attribute borrowing costs across Council activities appropriately.

Councillor Ward noted that Council borrowings had increased by approximately \$5 million during the year despite capital expenditure of around \$50 million. She sought confirmation of the loan principal repaid during the financial year. P Christensen observed that, based on the Cash Flow Statement, the Council had settled \$55 million of borrowings during the year and had subsequently renewed or raised \$60 million of borrowings. He noted that this resulted in a net increase in borrowings of approximately \$5 million over the financial year.

Moved: Councillor Ward

Seconded: Councillor Bartle

**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.

**CARRIED**

Councillor Ward supported the motion, thanked staff for their work, and acknowledged the forward planning undertaken for the Council's borrowing strategy and financial management.

Councillor Bartle also supported the motion, noting that the report provided a comprehensive overview of the Council's financial position and programme delivery.

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

S Docherty took the report as read and noted that one performance measure had not yet been reported, as the measure was still in draft form. She advised that the Committee would consider the Council's Annual Report the following month, which would include the final result.

S Docherty also drew attention to an error in the year-on-year comparison table contained within the report. He advised that the percentage figures reported for the 2024/25 financial year should have shown 77% of performance measures meeting target and 23% not meeting target. She noted that, once corrected, the comparison showed performance measures meeting target decreased from 77% in 2024/25 to 71% in 2025/26, rather than from 89%, as stated in the report.

Councillor Goldsworthy sought clarification on the occupancy performance measure, noting that several housing units had been withdrawn from supply during the year. S Docherty advised that the occupancy calculation was based on the units available at the time of assessment and was subject to ongoing review. It was noted that a forthcoming workshop on performance measures (KPIs) would provide an opportunity to review existing measures and consider potential changes. Staff advised that this would enable further discussion with Council regarding the appropriateness of current measures and the information being reported.

J Millward advised that he would not recommend changing the occupancy measure solely for reporting purposes, as the associated budgets had been established based on the current measure. However, he noted merit in further examining the wider works programme and ensuring the most appropriate performance measures were used. J Millward suggested that occupancy rates measured over a longer period, together with additional supporting information and trend data, could provide a more meaningful assessment of performance.

Moved: Bartle

Seconded: McLaren

**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** that 64 (71%) of performance measures for the last quarter of the 2025/26 financial year were achieved, and 23 were not achieved.
- (d) **Notes** that 25 (28%) of the measures did not meet target, but five were within 5% of being achieved.
- (e) **Notes** that one measure is still to be reported; this measure has to be reviewed by an external party and then approved.
- (f) **Notes** that 24 of the 31 mandatory measures met target, three were within 5% of being achieved, 4 measures did not meet target, and one is yet to be reported.

**CARRIED**

Councillor Bartle commented that the report generally contained positive results. He noted that maintaining fuel reserves was encouraging and considered it a positive outcome as at 30 June. He further observed that national progress appeared positive in diesel and fuel supply resilience and considered the overall direction favourable. Councillor Bartle therefore supported the motion.

Councillor McLaren noted that asserting there were no risks was a significant statement, especially given that the report also identified legislative reform programmes as a significant strategic and operational risk for the Council. Despite those broader risks, Councillor McLaren advised he was comfortable that, in the context of the report, staff considered no additional risks arising from adopting the recommendation. He, therefore, supported the motion.

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

T Künkel spoke to the report, highlighting that the Council had received 97 official information requests during the quarter, representing an increase of approximately 26 requests compared with the same period in the previous year. She noted that this increase likely reflected several fast-track applications within the district, along with interest in bylaw reviews and related matters. T Künkel further reported that 87 official information requests had been responded to during the reporting period, with an average response time of approximately 11.25 working days. Staff spent around 183 hours processing and responding to these requests.

T Künkel further advised that staff had implemented a practice of engaging with requesters where a request was estimated to require substantial collation and research to process. During the quarter, staff referred five requests back to requesters for refinement or clarification. Some of those requests had subsequently been revised and resubmitted, while others were not pursued further.

T Künkel noted that the six-month Ombudsman report was due to be published in September 2026. She advised that two complaints related to the Waimakariri District Council during the reporting period. One complaint concerned the Council's decision to withhold information requested by the media under Section 7(2)(a) of the Local Government Official Information and Meetings Act 1987, to protect the privacy of natural persons, including deceased persons. The Ombudsman upheld the Council's decision to withhold the information, and the matter has been closed. The Ombudsman referred the second matter to the Office of the Privacy Commissioner for investigation.

Councillor Ward referred to the reported 183 staff hours spent responding to official information requests and asked how much of that time reflected support and input from Managers, noting that responding to requests could disrupt normal work programmes and add pressure on staff responsible for delivering other projects. T Künkel confirmed that the reported staff hours included all staff involvement in the official information process.

Councillor Bartle noted the overall 169% increase in official information requests since the 2021/22 financial year. He questioned how the Council was managing this increase, whether it might require additional resources, and what future demand was expected to look like. T Künkel observed that each year tended to bring new issues of public interest requiring engagement and information sharing with the community, which in turn generated additional official information requests. She confirmed that resourcing requirements were currently under review. The Governance Team Leader's role has also evolved significantly over time, becoming increasingly focused on Governance, Official Information Management, and associated legislative responsibilities. As a result, the position description would be updated to reflect better the duties and responsibilities now being undertaken.

J Millward acknowledged the significant work undertaken by T Künkel in coordinating official information requests and overseeing the associated processes across the organisation. He noted that the Management Team had discussed the increasing volume of enquiries and requests the Council was receiving, observing that this was likely attributable, in part, to a growing tendency for members of the public to challenge Council decisions, processes, and regulatory requirements. J Millward acknowledged that the nature and scope of the role had expanded over time as the number of enquiries, information requests, and associated correspondence had increased. He noted that Council had consistently responded to these requests and inquiries in accordance with its legislative obligations and commitment to transparency.

In relation to official information requests, J Millward acknowledged that submitting such requests remained an important mechanism available to the public. He also noted that the Office of the Ombudsman monitored and reviewed the volume of requests councils received, and that the Council was increasingly receiving multiple requests from individual requesters, which increased the overall workload. While responding to these requests was part of the Council's responsibilities, he advised that the increasing demand continued to challenge staff.

Responding to a question from Councillor Bartle, T Künkel advised that approximately a third of the official requests received were from media and groups outside the Waimakariri District.

Councillor Fulton expressed a concern that the increasing volume and complexity of official information requests were diverting senior staff expert resources from their daily priorities. J Millward explained that it was important that the official information requests were centrally coordinated. However, the requests often involved highly technical subject matter and required input from a wide range of staff across the organisation. He noted that responding to such requests required an understanding of Council activities, legislative obligations, and the risks associated with releasing information. Accordingly, staff involved in the process needed appropriate knowledge and training to undertake this work effectively.

J Millward further advised that the Council needed to carefully consider information released under official information legislation, as requesters could seek a review from the Ombudsman if they were dissatisfied with a response. In those circumstances, the Council had to provide further information and respond to the Ombudsman's enquiries. While such referrals were relatively infrequent, they did occur when requesters disagreed with Council's response. He also noted that some matters were escalated through other channels, including referrals to local Members of Parliament. For example, he advised there were three such instances during the year. While these situations were not uncommon, they reinforced the importance of ensuring responses were accurate, robust, and appropriately reviewed before being released.

Moved: Councillor McLaren

Seconded: Councillor Ward

**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.

**CARRIED**

Councillor McLaren observed that the official information request process was an important mechanism for ensuring transparency and accountability in local government activities. He noted that the process protected elected members and staff, as members of the public could direct enquiries through established channels and legislative processes. Councillor McLaren further commented that additional safeguards and transparency were provided through avenues such as the Office of the Ombudsman and local Members of Parliament, and that responding to official information requests was a statutory obligation of the Council. He advised that the time spent responding to official information requests should not be viewed as a departure from business-as-usual activities but rather as an inherent part of the Council's normal responsibilities.

Councillor McLaren acknowledged that the volume of requests could not be anticipated with certainty and noted that individuals submitted requests for a wide variety of reasons, including circumstances where some information may already be publicly available.

Councillor Ward thanked the Governance Team for coordinating and managing the official information request process and supporting elected members. She acknowledged the increasing demands of the function and suggested that additional resourcing may help alleviate some of the pressures involved.

Deputy Mayor Redmond congratulated staff managing official information requests and acknowledged the significant increase in request volumes in recent years. He observed that this trend may have been influenced by the growth of social media and a broader decline in public trust in institutions, including central and local government. Deputy Mayor

Redmond suggested these factors may have become more pronounced after the COVID-19 period and have continued to influence community engagement and information-seeking behaviours.

Deputy Mayor Redmond further commented on the growing availability of information through artificial intelligence and other digital tools, noting that it was unclear whether these developments would ultimately reduce the number of official information requests received by the Council. He also noted that proposed amendments to the Local Government Act were intended to improve elected members' access to internal Council information. Deputy Mayor Redmond suggested that, if implemented, these changes may reduce the need for some formal information requests, although it remained uncertain whether they would reduce overall request numbers.

Councillor Fulton noted that the Council was often the front line for community communications and enquiries, and that responding to information requests formed an important part of the service provided to the public. He observed that elected members did not always receive information gathered through official information requests. He suggested that giving members greater visibility into the nature and themes of enquiries being received may be valuable. Councillor Fulton commented that the range of requests outlined in the report demonstrated the breadth of issues of interest to the community. He noted that several matters staff researched and responded to were of particular interest and could help elected members understand emerging issues and community concerns. He suggested providing elected members with additional information or briefings on request trends and significant enquiries, where appropriate, as some requests could provide useful insights relevant to the Council's work.

## **6 PORTFOLIO UPDATES**

### **6.1 Audit, Risk, Annual / Long Term Plans – Councillor J Ward**

- Long-Term Plan (LTP) 2027-2037
  - The Council had commenced development of the LTP, which would establish the Council's strategic direction, priorities, budgets, and investment decisions for the forthcoming ten-year period.
  - The Draft Community Outcomes had recently been released for public consultation, with the consultation period having closed on the previous Friday.
  - A series of Long-Term Plan workshops and briefings with the Council had commenced on 8 September 2026 and were scheduled to conclude on 8 December 2026. The workshops were intended to assist Council in determining the strategic direction and priorities for the LTP, which would subsequently inform the preparation of the draft LTP and associated budgets.
- Annual report preparation and audit
  - The Annual Report Audit was progressing well and nearing completion.
  - The Audit Opinion was expected to include some reference to the status of our Headstart Proposal. This would point readers to a disclosure the Council made about its status at the time it adopted the Annual Report.
  - The Annual Report was due to be adopted at the Council meeting on 6 October 2026.

Councillor Fulton raised concerns regarding community awareness of, and participation in, the Long-Term Plan (LTP) process. He noted that communication with community groups about opportunities to submit on the Long-Term Plan and associated strategies, including the Recreation Strategy, appeared limited. He expressed concern that some community groups may not be aware of consultation opportunities and, as a result, could miss the

opportunity to provide feedback or advocate for projects and initiatives of importance to them.

Councillor Fulton suggested that staff work with the communications team to promote consultation opportunities more widely to community groups and other stakeholders. He noted that clearly communicating submission timeframes, such as the proposed six-week consultation period between September and October 2026, would help ensure feedback and requests from across the district were received and considered.

Councillor Fulton also sought clarification on the submission process, including whether submissions had to be made verbally or in writing, and the level of detail expected. He queried whether a submission could comprise a brief written statement or whether more comprehensive submissions were anticipated.

Councillor Goldsworthy further asked whether a template was available to help submitters prepare feedback on the LTP. Staff advised that, when the LTP Plan Consultation Document was released in February 2027, a submission template would be provided to assist members of the public in preparing feedback. Each consultation was generally accompanied by a series of questions designed to guide submitters on the matters the Council was specifically seeking feedback on. It was acknowledged that continuing to promote consultation opportunities to community groups would help encourage participation and ensure stakeholders were aware of the process.

## 6.2 **Communications** – Councillor S Powell

- Current consultations:
  - Draft Waimakariri Play, Active Recreation and Sport Draft Strategy
  - Mandeville Sports Club Draft Concept Development Plan
  - Waikuku Beach skate ramp
  - Gambling Policies
  - Draft North-East Waimakariri Urban Plan – 47 submissions so far
  - Managing and Minimising our Waste – 187 submissions so far
  - Parking at Silverstream Shopping Centre
  - Waimakariri Youth Council Future Voices Survey
- Other recent activities
  - Communications for the above consultations
  - Communications for Youth Action Plan Launch, including video
  - Head Start Pathway Work
  - Work on Long Term Plan ahead of next year
  - Several statutory engagement projects coming up
  - Coming up - opening of the Pegasus Community Centre
- Quarterly Report - April to June 2026 Highlights
  - Media activity remained high during the quarter, with 181 media enquiries and 21 media releases managed during the reporting period. Media coverage was predominantly positive, particularly regarding the Council's approach to balancing growth, infrastructure investment, and affordability, including the decision to keep the average rates increase below 5%. Matters generating significant media interest included Baynons Road, Oxford Health, the Head Start Pathways amalgamation proposal, Pegasus Golf Course, and the proposed Ohoka development.

- Community engagement levels had been exceptionally strong, driven primarily by consultation and engagement activities associated with the Head Start Pathways consultation, the Draft CCTV Policy, the Stock Movement Bylaw, and the Pegasus Youth Space project. Together, these projects generated more than 16,000 engagement page visits and over 1,600 submissions and community contributions.
- The Council's website performance remained strong, with approximately 156,000 sessions and 90,000 users recorded during the quarter. Staff noted that website traffic peaked after the June 2026 launch of the Head Start consultation, reflecting significant community interest in the project. Website traffic was also beginning to decline as members of the public increasingly accessed Council information through artificial intelligence platforms rather than traditional search engines.
- E-news communications continued to perform well, with communications relating to the Head Start project achieving particularly strong reach and engagement across both Subscriber and Ratepayer Databases.
- Social media engagement remained strong, with the Council's Facebook platform generating approximately 1.8 million views during the quarter. The Annual Plan and Head Start consultations were the primary topics of interest, generating significant community discussion and participation. Instagram performance also continued to improve, with steady growth in both follower numbers and engagement levels.
- Demand for communications and design services remained high, with the team receiving 331 internal service requests and completing 307 work programmes during the quarter. This work included communications planning, community engagement support, media management, website updates, graphic design services, and campaign collateral, demonstrating the continued importance of these functions across the organisation.
- The quarter demonstrated strong community interest in key Council projects and decisions, particularly those relating to growth, affordability, and governance, while also highlighting the value of proactive communications, engagement, and design support in helping the Council effectively connect with residents and stakeholders.
- High-level Annual Overview 2025/26:
  - The Council's community engagement platform recorded more than 40,000 page visits and received thousands of submissions and contributions from residents in relation to a range of significant district projects and consultation processes.
  - The Communications Team managed 463 media enquiries and issued 94 media releases during the year, supporting the Council's communications across several high-profile local, regional, and national issues.
  - The Council's digital reach remained strong, with more than 8.4 million impressions generated across Facebook, LinkedIn, and Instagram, together with over 660,000 website sessions recorded during the reporting period.
  - Targeted direct communications continued to be an effective engagement tool. Using the Council's Ratepayer Database alongside weekly electronic direct mail communications, staff directly engaged with more than 15,000 property owners during major strategic projects, including the Head Start consultation. Open rates reached up to 68.5%, significantly exceeding the typical industry benchmark of 28% to 35%.
  - The extensive range of in-house creative and design services provided throughout the year included the production of key corporate and strategic publications such as the Annual Plan, Youth Action Plan 2026-2029, and Community Development Strategy. In addition, the team delivered communications and design support for Local Government Election campaigns, major consultation projects, environmental park signage,

interactive digital content, and a range of videography and photography services.

- The Communications Team had completed 1,143 internal service requests during the year, reflecting the significant demand for communications, engagement, design, and marketing support across the organisation.
- High Visibility Specific Campaigns:
  - Head Start Pathway and Amalgamation Reform - The team ran a major consultation regarding national local government reorganisation. The campaign generated almost 2000 public submissions, yielding strong community direction and providing our elected members with confidence to make decisions
  - Draft Annual Plan 2026/27 - Full communication plan as well as document drafting, editing and design. Highlighting the Council's commitment to core infrastructure and fiscal prudence, keeping rates increases low. The effort included community drop-in sessions across Rangiora, Kaiapoi, Woodend, Oxford, and Pegasus.
  - Rangiora Eastern Link Infrastructure Project - Managed public messaging, route options, and community briefings for the major transport corridor designed to alleviate Southbrook congestion and improve resilience.
  - Do You Know / Local Government Elections Campaign - Designed and delivered an end-to-end promotional campaign across print, digital, and social channels to raise civic awareness of Council services and performance and ultimately drive candidate nominations and voter participation for the upcoming local elections.
  - Policy and Bylaw Consultations - Delivered targeted engagement campaigns for various policy updates, including the Stock Movement Bylaw, Draft CCTV Policy, Woodend/Pegasus Area Strategy survey, and local park/play space developments.

Councillor Fulton referred to the Stock Movement Bylaw consultation and asked about engagement with the rural community, particularly stakeholder management and communication with affected parties. In response, staff advised that farmers and rural community members submitted a significant number of enquiries and questions about the proposed bylaw. The Communications Team actively responded to enquiries, provided information, and addressed concerns raised during the consultation process. The level of feedback received contributed to the decision to extend the consultation period and defer the hearing dates to allow more time for engagement and consideration of submissions. Staff further advised that the Communications Team engaged directly with members of the rural community and other stakeholders throughout the consultation period to ensure concerns were understood and information was communicated effectively. This engagement supported the consultation process and ensured affected parties had an opportunity to participate and provide feedback.

### **6.3 Customer Services – Councillor W Doody**

- The Rating Review continued to progress. The Council had received a briefing on 15 September 2026 outlining the work undertaken by the Rating Review Working Party. A report seeking a Council decision on the Rating Review would be presented at the 3 November 2026 Council meeting.
- Work on the Council Enterprise System upgrade continued to progress, with the Customer Services Team remaining closely involved in the implementation of the new system. The remaining modules were scheduled to roll out by the end of March 2027. Staff acknowledged the considerable time and effort invested in the project and recognised the challenges of transitioning to a new system.
- Overview of the Kaiapoi properties portfolio and the associated work programme, including progress on current projects and planned activities.

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

- Procurement activity remained consistent and continued to review procurement plans, support staff, business-as-usual sourcing and contract activity.
- The officers continue to be focused on efficiencies and cost savings wherever possible, and savings had been achieved through the use of all government contracts review, routine expenditure, and procurement methods which achieved value for money, e.g. early contractor involvement plan (ECI Plan). The Council reviewed matters as they arose and continued business as usual in terms of the review process.

Deputy Mayor Redmond sought clarification on whether the Procurement Officer could quantify the savings in monetary terms. In response, staff advised that certain savings could be quantified, depending on the nature of the procurement activity being assessed. Staff noted that they could measure savings achieved through Government procurement contracts and had obtained information identifying the rates secured and the associated cost savings achieved over the year. Staff advised that this information related to several contracts and that they could provide a monetary value for those savings. However, some benefits from procurement activities arose through process improvements and efficiencies, where the savings were less directly measurable. In these cases, benefits were often reflected through staff time savings and the ability to redirect resources to other activities.

Deputy Mayor Redmond further queried whether additional savings, beyond those generated through Government procurement contracts, could be quantified. Staff advised that they had maintained a Savings and Efficiencies Register for about 18 months, recording a range of initiatives, including expenditure reviews and process improvements across the organisation. It was noted that some savings identified through these reviews could be quantified and reported if required, and that additional detail could be provided regarding the savings and efficiencies achieved.

J Millward added that a six-monthly report could be presented to the Audit and Risk Committee outlining procurement savings and efficiencies. He noted that the Council had increasingly used Government procurement arrangements and had also entered into several new contracts during the period. One benefit of using Government contracts was that existing suppliers could be accessed at pre-negotiated rates, reducing procurement costs and improving efficiency.

J Millward further advised that the Council's Procurement Policy was intended to achieve savings through ensuring expenditure was reviewed and approved at the appropriate level within the organisation, and that reporting on procurement outcomes should occur annually. He noted that using Government procurement arrangements also reduced the need for staff to undertake time-consuming market testing and price comparisons for routine purchases, creating additional operational efficiencies.

Finally, J Millward advised that staff continued to examine opportunities to improve organisational efficiency and business processes. Examples included reviewing the format and reporting requirements of Council reports and assessing the ongoing value of generic information reports that were presented across multiple Community Boards. He noted that while decision-making reports remained essential, opportunities existed to streamline the preparation and presentation of general information reports and memoranda as part of broader efforts to improve how Council conducted its business.

## **7 REPORT FOR INFORMATION FROM THE COMMUNITY AND RECREATION COMMITTEE**

### **7.1 Update of Management of Waimakariri District Art Collection – M Foster (Community Development Facilitator – Arts Strategy Implementation)**

Moved: Councillor Fulton

Seconded: Councillor Doody

**THAT** the Audit and Risk Committee:

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

**CARRIED**

Councillor Fulton commended staff for the work undertaken in this area and acknowledged the significant stewardship being exercised on behalf of the community. He noted that the Council was responsible for several valuable community assets and commented that these were well maintained and managed.

Councillor Doody expressed appreciation for the work undertaken and acknowledged the efforts of the staff involved in delivering the programme.

## **8 QUESTIONS**

Nil.

## **9 URGENT GENERAL BUSINESS**

Nil.

## **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, it was moved:

Moved: Councillor Goldsworthy

Seconded: Councillor Ward

**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 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-                                                                                        |
|--------------------------------|---------------------------------------------------------------------------------------------------------------------|------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|
| <b>CONFIRMATION OF MINUTES</b> |                                                                                                                     |                                                |                                                                                                                          |
| 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<br><b>LGOIMA Section 7(2) (a).</b> |

| Item No.      | Subject                   | Reason for excluding the public                | Grounds for excluding the public-                                                                                                                                                                        |
|---------------|---------------------------|------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>REPORT</b> |                           |                                                |                                                                                                                                                                                                          |
| 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)<br><b>LGOIMA Section 7(2) (i).</b> |

**CARRIED**

**CLOSED MEETING**

*The public excluded portion of the meeting ran from 10.22 am to 10.37am.*

**OPEN MEETING**

**11 NEXT MEETING**

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

THERE BEING NO FURTHER BUSINESS, THE MEETING CONCLUDED AT 10.37 AM.

**CONFIRMED**

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Date