



MINUTES

**Audit & Risk Committee meeting
Monday, 23 February 2026**

Order of Business

1	Opening karakia	3
2	Apologies	3
3	Public forum	3
4	Acceptance of late items	3
5	Confidential business to be transferred into the open	3
6	Change to order of business	4
7	Confirmation of minutes	4
	7.1 Minutes of the Audit & Risk Committee meeting held on 17 November 2025	4
8	Declaration of conflicts of interest	4
9	Business	4
	9.1 Results of 2024/25 Audit by Audit New Zealand.....	4
	9.2 Business Continuity Policy	5
	9.3 Health, Safety and Wellbeing Quarterly Report: Q2 October to December 2025.....	5
	9.4 LGOIMA and Privacy Q2 Report for 2025/26	6
	9.5 Status Update on actions from prior Audit & Risk Committee meetings.....	6
10	Discussion of late items	7
11	Public excluded session at 10:04am	7
	11.1 Public Excluded Minutes of the Audit & Risk Committee meeting held on 17 November 2025.....	7
	11.2 Internal Audit & Assurance - Quarterly Update	7
	11.3 Risk Register - Quarterly Update.....	7
	11.4 Health, Safety and Wellbeing Quarterly Report: Q2 October to December 2025.....	7
	11.5 Digital/Cyber Risk Quarterly Report.....	8
	11.6 Public Excluded Attachment to Item 9.5 - Status Update on actions from prior Audit & Risk Committee meetings	8
12	Closing karakia	8

**MINUTES OF TAURANGA CITY COUNCIL
AUDIT & RISK COMMITTEE MEETING
HELD AT THE TAURANGA CITY COUNCIL CHAMBERS, L1, 90 DEVONPORT ROAD,
TAURANGA
ON MONDAY, 23 FEBRUARY 2026 AT 9:00 AM**

- MEMBERS PRESENT:** Dame Kerry Prendergast, Cr Steve Morris, Mayor Mahé Drysdale, Tangata Whenua Representative Ms Rohario Murray and Deputy Mayor Jen Scoular (via Teams)
- ALSO PRESENT:** Cr Rod Taylor and Cr Glen Crowther
- IN ATTENDANCE:** Marty Grenfell (Chief Executive), Christine Jones (General Manager: Strategy, Partnerships & Growth), Craig Rice (Chief Operating & Financial Officer), Andrew Hough (General Counsel), Libby Dobbs (Team Leader: Community Relations), Marin Gabric (Team Leader: Financial Accounting and Compliance), Sheree Covell (Manager: Treasury and Financial Processes), Chris Quest (Manager: Risk and Assurance), Sharon Herbst (Policy Analyst), Tracy Benjamin (Health, Safety and Wellbeing Manager), Jan Pederson (Head of People, Performance and Culture), Kathryn Norris (Team Leader: Information Request), Anahera Dinsdale (Governance Advisor), Caroline Irvin (Governance Advisor)
- EXTERNAL:** Leon Pietersie, Audit New Zealand

Timestamps are included at the start of each item and signal where the agenda item can be found in the recording of the meeting held on Monday 23 February 2026 at Tauranga City Council [Youtube Channel](#).

1 OPENING KARAKIA

Tangata Whenua Representative Ms Rohario Murray opened the meeting with a karakia.

2 APOLOGIES

Nil

3 PUBLIC FORUM

Nil

4 ACCEPTANCE OF LATE ITEMS

Nil

5 CONFIDENTIAL BUSINESS TO BE TRANSFERRED INTO THE OPEN

Nil

6 CHANGE TO ORDER OF BUSINESS

Nil

7 CONFIRMATION OF MINUTES

7.1 Minutes of the Audit & Risk Committee meeting held on 17 November 2025

COMMITTEE RESOLUTION AR/26/0/1

Moved: Cr Steve Morris

Seconded: Mayor Mahé Drysdale

That the Minutes of the Audit & Risk Committee meeting held on 17 November 2025 be confirmed as a true and correct record, subject to the following correction:

- Item 9.1 – Wording for resolution of public excluded attachment 2 was duplicated and needs to be corrected.

CARRIED

8 DECLARATION OF CONFLICTS OF INTEREST

Dame Kerry Prendergast noted a conflict of interest in relation to item 9.1 – Results of 2024/25 Audit by Audit New Zealand.

Tangata Whenua Representative Ms Rohario Murray noted a conflict of interest in relation to items 9.1 – Results of 2024/25 Audit by Audit New Zealand and 11.2 - Internal Audit & Assurance - Quarterly Update.

9 BUSINESS

Timestamp: 10 minutes

9.1 Results of 2024/25 Audit by Audit New Zealand

Staff Marin Gabric, Team Leader: Financial Accounting and Compliance
Sheree Covell, Manager: Treasury and Financial Processes
Kathryn Shaplin, Head of Finance

External Leon Pieterse, Audit New Zealand

Action Requested:

- That staff provide a summary of depreciation expense against budget to the Committee.

COMMITTEE RESOLUTION AR/26/0/2

Moved: Mayor Mahé Drysdale

Seconded: Deputy Mayor Jen Scoular

That the Audit & Risk Committee:

- (a) Receives the report "Results of 2024/25 Audit by Audit New Zealand".
- (b) Notes the recommendations from Audit NZ contained within the report to Council.

CARRIED

Timestamp: 33 minutes

9.2 Business Continuity Policy

Staff Chris Quest, Manager Risk & Assurance

Sharon Herbst, Policy Analyst

Actions Requested:

- That staff review and update the definitions in the continuity policy glossary to ensure accuracy and distribute to the members.

COMMITTEE RESOLUTION AR/26/0/3

Moved: Mayor Mahé Drysdale

Seconded: Tangata Whenua Representative Ms Rohario Murray

That the Audit & Risk Committee:

- (a) Receives the report "Business Continuity Policy".
- (b) Approves and adopts a new Business Continuity Policy to take effect immediately which includes:
 - (i) Te Ao Māori principles and council values
 - (ii) a commitment to business continuity and a consistent process for all staff
 - (iii) governance roles and responsibilities
 - (iv) assumptions about continuity and recovery and council actions to support them
 - (v) activation criteria and triggers for Business Continuity Plans
 - (vi) identification and management of high-impact events.
- (c) Delegates to the Chief Operating and Financial Officer and General Counsel to make any necessary minor drafting or presentation changes to the Business Continuity Policy, prior to it being published.

CARRIED

Timestamp: 48 minutes

9.3 Health, Safety and Wellbeing Quarterly Report: Q2 October to December 2025

Staff Tracy Benjamin, Health, Safety and Wellbeing Manager

Jan Pederson, Head of People, Performance and Culture

COMMITTEE RESOLUTION AR/26/0/4

Moved: Cr Steve Morris

Seconded: Tangata Whenua Representative Ms Rohario Murray

That the Audit & Risk Committee:

- (a) Receives the report "Health, Safety and Wellbeing Quarterly Report: Q2 October to December 2025".

CARRIED

Timestamp: 56 minutes

9.4 LGOIMA and Privacy Q2 Report for 2025/26

Staff Kathryn Norris, Team Leader: Information Requests

COMMITTEE RESOLUTION AR/26/0/5

Moved: Mayor Mahé Drysdale

Seconded: Cr Steve Morris

That the Audit & Risk Committee:

- (a) Receives the report "LGOIMA and Privacy Q2 Report for 2025/26".

CARRIED

Timestamp: 59 minutes

9.5 Status Update on actions from prior Audit & Risk Committee meetings

Staff Craig Rice, Chief Operating and Financial Officer

Actions Requested:

That staff:

- Distribute a glossary of Council policies to the members.
- Distribute the financial delegations manual for Tauranga City Council to the members.

COMMITTEE RESOLUTION AR/26/0/6

Moved: Deputy Mayor Jen Scoular

Seconded: Tangata Whenua Representative Ms Rohario Murray

That the Audit & Risk Committee:

- (a) Receives the report "Status Update on actions from prior Audit & Risk Committee meetings".
- (b) **Attachment 2** can be transferred into the open once the report that generated this action is released from public excluded.

CARRIED

10 DISCUSSION OF LATE ITEMS

Nil

11 PUBLIC EXCLUDED SESSION AT 10:04AM

Resolution to exclude the public

COMMITTEE RESOLUTION AR/26/0/7

Moved: Dame Kerry Prendergast

Seconded: Mayor Mahé Drysdale

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

The general subject matter 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 of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
<p>11.1 - Public Excluded Minutes of the Audit & Risk Committee meeting held on 17 November 2025</p>	<p>s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons</p> <p>s7(2)(b)(i) - The withholding of the information is necessary to protect information where the making available of the information would disclose a trade secret</p> <p>s7(2)(j) - The withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage</p>	<p>s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7</p>
<p>11.2 - Internal Audit & Assurance - Quarterly Update</p>	<p>s7(2)(j) - The withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage</p>	<p>s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7</p>
<p>11.3 - Risk Register - Quarterly Update</p>	<p>s7(2)(j) - The withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage</p>	<p>s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7</p>
<p>11.4 - Health, Safety and Wellbeing Quarterly Report: Q2 October to December 2025</p>	<p>s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of</p>	<p>s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good</p>

	deceased natural persons	reason for withholding would exist under section 6 or section 7
11.5 - Digital/Cyber Risk Quarterly Report	s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(b)(i) - The withholding of the information is necessary to protect information where the making available of the information would disclose a trade secret	s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
11.6 - Public Excluded Attachment to Item 9.5 - Status Update on actions from prior Audit & Risk Committee meetings	s7(2)(j) - The withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage	s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7

CARRIED

The meeting resumed in open at 11:09am.

12 CLOSING KARAKIA

Cr Steve Morris closed the meeting with a karakia.

The meeting closed at 11:10am.

The minutes of this meeting were confirmed as a true and correct record at the Audit & Risk Committee meeting held on 5 May 2026.