



AGENDA

Audit & Risk Committee meeting Tuesday, 5 May 2026

**I hereby give notice that a Audit & Risk Committee meeting will be held
on:**

Date: Tuesday, 5 May 2026

Time: 9:00 am

**Location: Tauranga City Council Chambers
L1, 90 Devonport Road
Tauranga**

**Marty Grenfell
Chief Executive**

Terms of reference – Audit & Risk Committee

Common responsibility and delegations

The following common responsibilities and delegations apply to all standing committees.

Responsibilities of standing committees

- Establish priorities and guidance on programmes relevant to the Role and Scope of the committee.
- Provide guidance to staff on the development of investment options to inform the Long Term Plan and Annual Plans.
- Report to Council on matters of strategic importance.
- Recommend to Council investment priorities and lead Council considerations of relevant strategic and high significance decisions.
- Provide guidance to staff on levels of service relevant to the role and scope of the committee.
- Establish and participate in relevant task forces and working groups.
- Engage in dialogue with strategic partners, such as Smart Growth partners, to ensure alignment of objectives and implementation of agreed actions.
- Confirmation of committee minutes.

Delegations to standing committees

- To make recommendations to Council outside of the delegated responsibility as agreed by Council relevant to the role and scope of the Committee.
- To make all decisions necessary to fulfil the role and scope of the Committee subject to the delegations/limitations imposed.
- To develop and consider, receive submissions on and adopt strategies, policies and plans relevant to the role and scope of the committee, except where these may only be legally adopted by Council.
- To consider, consult on, hear and make determinations on relevant strategies, policies and bylaws (including adoption of drafts), making recommendations to Council on adoption, rescinding and modification, where these must be legally adopted by Council.
- To approve relevant submissions to central government, its agencies and other bodies beyond any specific delegation to any particular committee.
- Engage external parties as required.

Terms of reference – Audit & Risk Committee

Membership

Chair	Dame Kerry Prendergast
Deputy chair	Cr Steve Morris
Members	Deputy Mayor Jen Scoular Mayor Mahé Drysdale (ex officio) Rohario Murray - Tangata Whenua Representative
Non-voting members	(if any)
Quorum	<u>Half</u> of the members present, where the number of members (including vacancies) is <u>even</u> ; and a <u>majority</u> of the members present, where the number of members (including vacancies) is <u>odd</u> .
Meeting frequency	Quarterly

Role

The role of the Audit and Risk Committee is:

- To assist and advise the Council in discharging its responsibility and ownership of health and safety, risk management, internal control, and financial management practices, frameworks and processes to ensure that these are robust and appropriate to safeguard the Council's staff and its financial and non-financial assets.

Scope

- Oversee Council's relationship with the external auditor.
- Review with the external auditor, before the audit commences, the areas of audit focus and the audit plan.
- Review with the external auditor, representations required by elected representatives and senior management for the purposes of the audit.
- Receive and review the external auditor's report on the audit and management's responses to any issues raised.
- Make any recommendations necessary to the Office of the Auditor-General regarding the appointment or re-appointment of an external auditor.
- Review and approve an annual internal audit plan, including the integration of that plan with Council's risk profile, and monitor the implementation of that plan.
- Review the reports of the internal audit function, in particular considering findings, conclusions, and recommendations and management's response to such. Make any recommendations to Council on such as the Committee considers appropriate.
- Review, approve and monitor the implementation of Council's Risk Management Policy, including regular review of the corporate risk register.
- Review reporting of new or emerging risks as needed.

- Review the effectiveness of risk management and internal control systems including all material financial, operational, compliance, and other managerial controls.
- Review the effectiveness of health and safety policies and processes to ensure a healthy and safe workplace for representatives, staff, contractors, visitors and the public.
- Assist elected representatives and the Chief Executive to discharge their statutory roles as 'officers' in terms of the Health and Safety at Work Act 2015.
- Monitor compliance with laws and regulations as appropriate.
- Review and provide advice on policies relevant to the Committee's role including, but not limited to, policies addressing fraud, protected disclosures, and conflicts of interest.
- Review and monitor policy and processes to manage responsibilities under the Local Government Official Information and Meetings Act 1987 and the Privacy Act 2020 and any actions from any Office of the Ombudsman's report.
- Review and monitor current and potential litigation and other legal risks.

Power to Act

- To make all decisions necessary to fulfil the role, scope and responsibilities of the Committee subject to the limitations imposed.
- To establish sub-committees, working parties and forums as required.

Power to Recommend

- To Council and/or any standing committee as it deems appropriate.

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- 1 OPENING KARAKIA**
- 2 APOLOGIES**
- 3 PUBLIC FORUM**
- 4 ACCEPTANCE OF LATE ITEMS**
- 5 CONFIDENTIAL BUSINESS TO BE TRANSFERRED INTO THE OPEN**
- 6 CHANGE TO ORDER OF BUSINESS**

7 CONFIRMATION OF MINUTES

7.1 Minutes of the Audit & Risk Committee meeting held on 23 February 2026

File Number: A20162029

Author: Anahera Dinsdale, Governance Advisor

Authoriser: Sarah Holmes, Team Leader: Governance & CCO Support Services

RECOMMENDATIONS

That the Minutes of the Audit & Risk Committee meeting held on 23 February 2026 be confirmed as a true and correct record.

ATTACHMENTS

1. Minutes of the Audit & Risk Committee meeting held on 23 February 2026



DRAFT MINUTES

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

Order of Business

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	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
11.1 - Public Excluded Minutes of the Audit & Risk Committee meeting held on 17 November 2025	<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>	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
11.2 - Internal Audit & Assurance - Quarterly Update	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
11.3 - Risk Register - Quarterly Update	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
11.4 - Health, Safety and Wellbeing Quarterly Report: Q2 October to December 2025	s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of	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

	deceased natural persons	reason for withholding would exist under section 6 or section 7
11.5 - Digital/Cyber Risk Quarterly Report	<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>	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.

8 DECLARATION OF CONFLICTS OF INTEREST

9 BUSINESS

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

File Number: A20162033

Author: Anahera Dinsdale, Governance Advisor

Authoriser: Craig Rice, Chief Operating and Financial Officer

Please note that this report contains confidential attachments.

Public Excluded Attachment	Reason why Public Excluded
Item 9.1 - Status Update on actions from prior Audit & Risk Committee meetings - Attachment 2 - Attachment 2 - Public Excluded Actions from Audit & Risk Committee 5 May 2026 - As at 28 April 2026	<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)(g) - The withholding of the information is necessary to maintain legal professional privilege.</p> <p>s7(2)(h) - The withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities.</p>

PURPOSE OF THE REPORT

1. This report provides a status update on actions requested during previous Audit & Risk Committee meetings.

RECOMMENDATIONS

That the Audit & Risk Committee:

- (a) Receives the report "Status Update on actions from prior Audit & Risk Committee meetings".

BACKGROUND

2. This is a recurring report provided to each Audit & Risk Committee meeting. The next report will be provided to the meeting on 25 August 2026.
3. The attached update includes all open actions and actions completed since the last report on 23 February 2026. Once reported, completed actions are archived and made available in the Stellar library¹.

DISCUSSION

4. A summary of outstanding and recently closed actions is provided in the table below:



Status of actions	No. actions
Closed (completed since the last report)	15
In progress	2

¹ Stellar pathway: Council & Committees → Audit & Risk Committee → Requests from Audit & Risk Committee meetings.

Pending (waiting on something)	1
To be actioned	0
Total actions included in this report	18

5. The full status update information is provided as:
Attachment 1 (10 actions from public agenda items) and
Attachment 2 (8 actions from public excluded agenda items).

ATTACHMENTS

1. **Attachment 1 - Open Actions from Audit & Risk Committee 5 May 2026 - As at 28 April 2026 - A20170703**  
2. **Attachment 2 - Public Excluded Actions from Audit & Risk Committee 5 May 2026 - As at 28 April 2026 - A20170705 - Public Excluded**

Audit & Risk Committee					Actions status update as at: 28 April 2026		
Meeting Date	Agenda Ref.	Report Name	Action Required	Status Update (incl anticipated / actual completion date)	Status Summary	Date Closed	GM / CE Responsible
23 Feb 2026	9.2	Business Continuity Policy	That staff review and update the definitions in the continuity policy glossary to ensure accuracy and distribute to the members.	Staff have reviewed the definitions in the policy to ensure accuracy with our glossary of definitions. Definitions were sent to all elected members on 4 March via email.	Closed	22 Apr 2026	Christine Jones
23 Feb 2026	9.5	Status Update on actions from prior Audit & Risk Committee meetings	Distribute a glossary of Council policies to the members.	The List of Council Policies has been issued by Governance Services to Committee Members.	Closed	22 Apr 2026	Craig Rice
23 Feb 2026	9.5	Status Update on actions from prior Audit & Risk Committee meetings	Distribute the financial delegations manual for Tauranga City Council to the members.	The Delegations Manual has been issued by Governance Services to Committee members. The manual includes all delegations, including financial delegations.	Closed	22 Apr 2026	Craig Rice
19 May 2025	9.3	Status Update on Actions from Prior Audit and Risk Committee Meetings	That staff consider bringing a complementary report on critical risk to Audit & Risk Committee meetings going forward. Added at the 17 Nov 2025 meeting: That staff provide a current status update to the first Audit & Risk Committee meeting in 2026.	After the 4 August public excluded risk workshop, more targeted risk reporting will occur based on risk appetite Following the 17 November Audit & Risk Committee meeting, the Risk Appetite report is now being prepared for Council on 16 December 2025. A report based on Risk Appetite (i.e. showing those risks out of appetite) will then be prepared for the Audit & Risk Committee on 23 February 2026. Separate attachment showing out of appetite risks was provided to February 2026 A&RC meeting. This is being provided (with less detail) to all future A&RC meetings and has been included in the document for the May 2026 meeting.	Closed	22 Apr 2026	Craig Rice
23 Feb 2026	9.1	Results of 2025/25 Audit by Audit New Zealand	That staff provide a summary of depreciation expense against budget to the Committee.	This has been provided previously via EM requests and was provided again last week.	Closed	17 Mar 2026	Craig Rice

Meeting Date	Agenda Ref.	Report Name	Action Required	Status Update (incl anticipated / actual completion date)	Status Summary	Date Closed	GM / CE Responsible
19 May 2025	9.3	Status Update on Actions from Prior Audit and Risk Committee Meetings	That a report on critical risk be brought to a Council meeting in June 2025. Added at the 17 Nov 2025 meeting: That staff provide a current status update to the first Audit & Risk Committee meeting in 2026.	Superseded by upcoming public excluded risk appetite workshop on 4 August Following the 17 November Audit & Risk Committee meeting, the Risk Appetite report is now being prepared for Council on 16 December 2025. A report based on Risk Appetite (i.e. showing those risks out of appetite) will then be prepared for the Audit & Risk Committee on 23 February 2026. A report detailing all out of appetite risks was presented to the 23 Feb 26 Audit & Risk Committee meeting. A more succinct report on these out of appetite risks will be presented to future meetings.	Closed	17 Mar 2026	Craig Rice
29 Oct 2024	11.6	Delegations Manual Review	It was agreed that more time was needed to consider other issues and it was requested that a report be presented to the an Audit and Risk Committee to clarify the financial delegations.	Delegations are being updated to reflect the implications of reset and will be reported to Council where required. The Legal Team have fully updated the delegations manual and this has been signed off by Marty. There are a couple of delegations that will need to go to the Audit & Risk meeting of 23 February 2026. The Legal and Finance teams are working on this together and will update the Committee once this information has been finalised. The EMs now have a copy of the delegations manual, which includes the financial delegations within the delegation manual.	Closed	12 Mar 2026	Craig Rice

Meeting Date	Agenda Ref.	Report Name	Action Required	Status Update (incl anticipated / actual completion date)	Status Summary	Date Closed	GM / CE Responsible
17 Nov 2025	9.4	Policy Review - Risk Management Policy	That staff create a glossary of terms for use of Council vs the council etc (in particular with how all associated with TCC are referred to)	The policy team have developed a glossary of terms that will be included when policies are developed or revised. This includes separately defining the elected member body, the council organisation, and council staff. These definitions will be used unless there is a policy-specific reason why alternate definitions should be proposed. It is possible that internally focused policies, such as the two considered at the 17 Nov 2025 meeting, will continue to have slightly different definitions because the scope, focus and audience for those policies is different.	Closed	1 Dec 2025	Christine Jones
19 May 2025	9.5	Policy Review - Risk Management Policy	That staff hold a workshop for Councillors on how they should carry out risk management. Added at the 17 Nov 2025 meeting: That staff provide a current status update to the first Audit & Risk Committee meeting in 2026.	Offer of further risk workshop options to be included as part of the 4 August public excluded workshop Following the 17 November Audit & Risk Committee meeting, the current status update on how EMS should risk management will be prepared for the Audit & Risk Committee on 23 February 2026. Staff are happy to carry out further workshops to aid understanding, however it would be helpful to have an indication of the required outcome. i.e. is it to give all EMS a general overview of risk management at TCC and how they can contribute, or is it specific to A&R Committee members? The content / approach to these would be different, and if it is the latter it might be appropriate to develop content in conjunction with the chair of the committee	In progress		Craig Rice
19 Feb 2025	8.3	Fleet update	That Councillors be provided with data on the total costs of fleet vehicles before and after city operations were brought in-house. Added at the 17 Nov 2025 meeting: Staff to provide a report on this to the first Audit & Risk Committee meeting in 2026.	1 Sep 2024 to 30 Sep 2024 Exl GST - \$104,495.50 1 Sep 2025 to 30 Sep 2025 – Exl GST - \$100,532.68 A brief report will be provided to the 23 February 2026 Audit & Risk Committee Due to staff being on leave, this report will be presented at the May 2026 meeting.	Pending		Craig Rice

9.2 LGOIMA and Privacy Requests - Quarter 3 - 2025/26**File Number: A20162528****Author: Sarah Pharo, Administrator: Information Requests****Authoriser: Craig Rice, Chief Operating and Financial Officer****PURPOSE OF THE REPORT**

The purpose of this report is to update the Committee on Local Government Official Information and Meetings Act 1987 (LGOIMA) and Privacy requests for Q3 of the 2025/26 financial year.

RECOMMENDATIONS

That the Audit & Risk Committee:

- (a) Receives the report "LGOIMA and Privacy Requests - Quarter 3 - 2025/26".
-

ATTACHMENTS

1. Q3 Report LGOIMA and Privacy Requests - Jan-Mar 2026 - A20162505 [↓](#) 

LGOIMA and Privacy Q3 Report for 2025/26 year

How many requests did we receive?

125 = 115 LGOIMA + 9 Privacy + 1 combined LGOIMA & Privacy

- Requests have increased 28% since last quarter and decreased 3% compared to the same quarter in the year 2024/25. There were **22** follow-up requests received in addition to the numbers above.
- 3 requests remain open

How long did it take us to respond?

14 = the average number of days to provide a response, an increase of 1 day since last quarter.

87% = requests responded to within the statutory time frame.

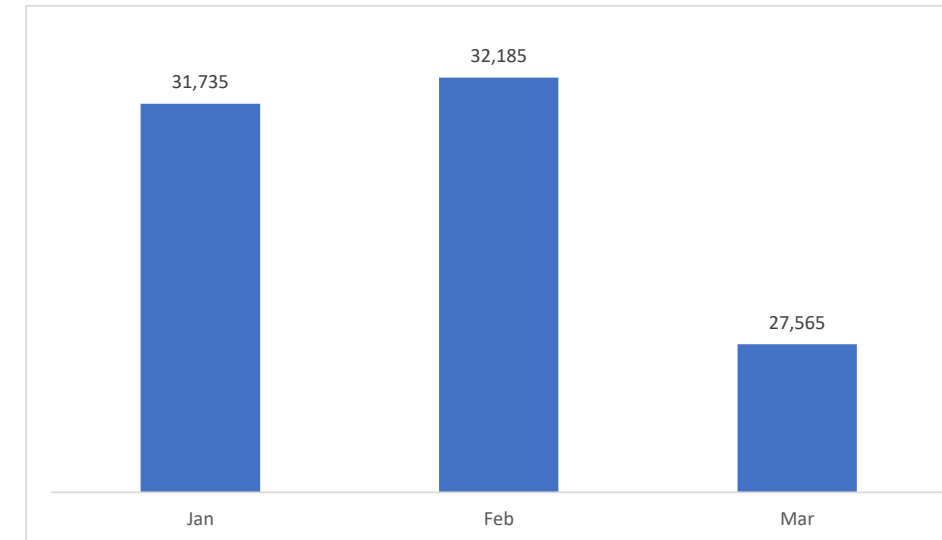
- There were **105** responses provided within the 20 working-day time frame.
- There were **4** extensions notified and responded to within the extended time frame. The remaining **13** delayed responses were in relation to the Mauao landslide, they were late due to the process to respond being finalised.
- Response times ranged from a minimum of **1** day to a maximum of **31 days** (extended response).

The following table show the top five requesters by hours spent, and the associated cost.

Top Requesters by Hours	Hours	Cost
1 - Organisation	80.3	\$3,740
2 - Media	29.5	\$5,740
3 - Individual	24.0	\$705
4 - Individual	16.0	\$2,305
5 - Individual	15.0	\$2,070

Overall, all requests (LGOIMA, Privacy, Follow Ups, and CCTV) are estimated to have taken a total of 449 staff hours at a cost of \$91,485 broken down by month as follows

Cost by Month of All Responses

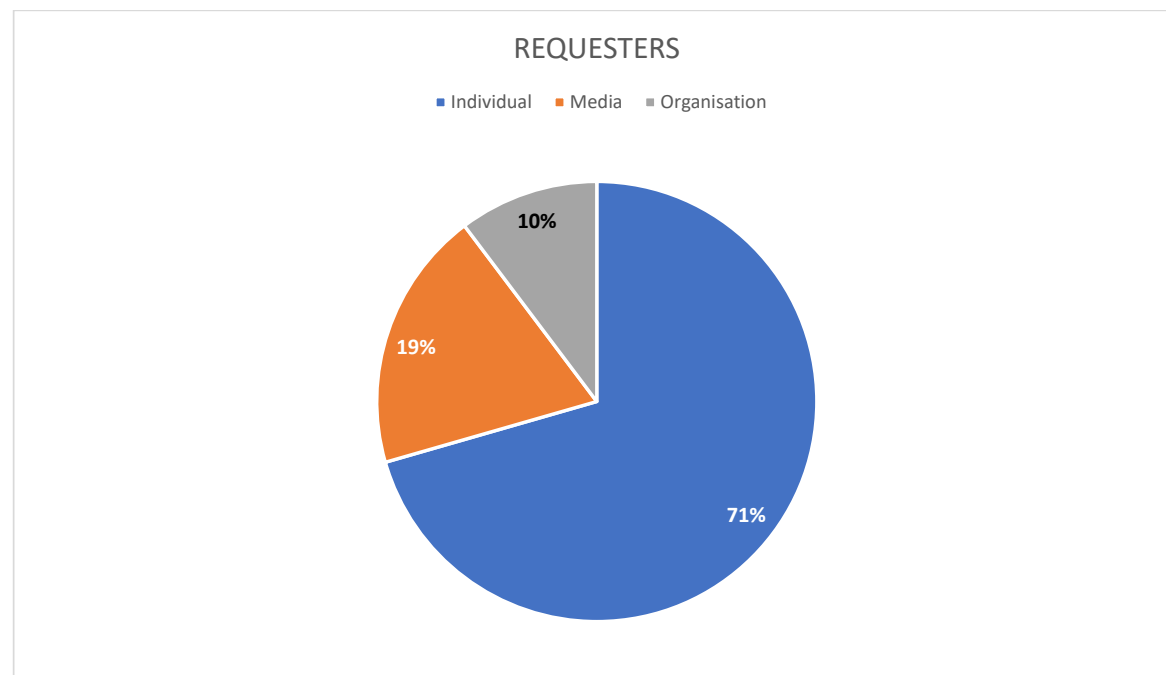


This quarter has had a 21.3% increase in costs from the previous.

This data comes from reporting on staff time per request, not including additional legal review. The data is collated and linked with internal standardised staff reporting costs based on role. There is a limitation on the data, being that we are using self-reported time spent.

Who did the requests come from?

104 individuals + **15** organisations + **28** media organisations



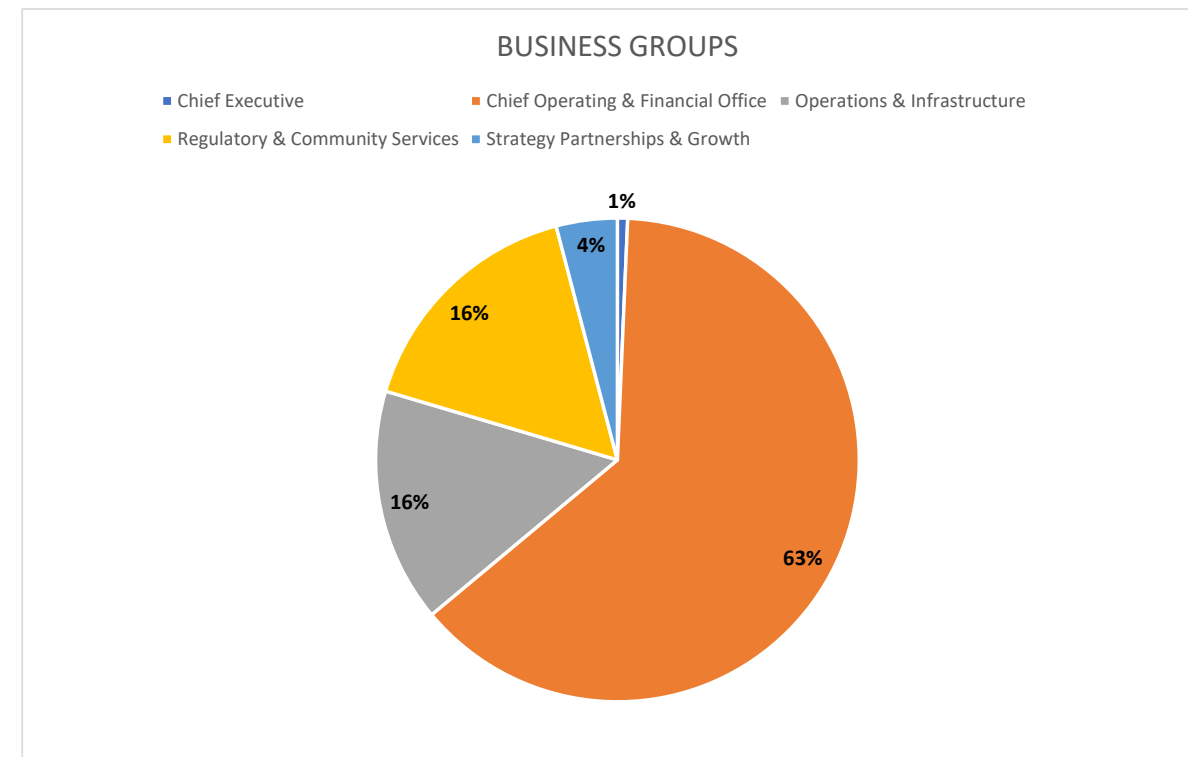
Repeat Requests

10 = number of requesters who made two or more requests

- Four individuals made two requests
- Four individuals made three requests.
- Two individuals made five requests.
- Twenty-six media requests.

What groups received the requests?

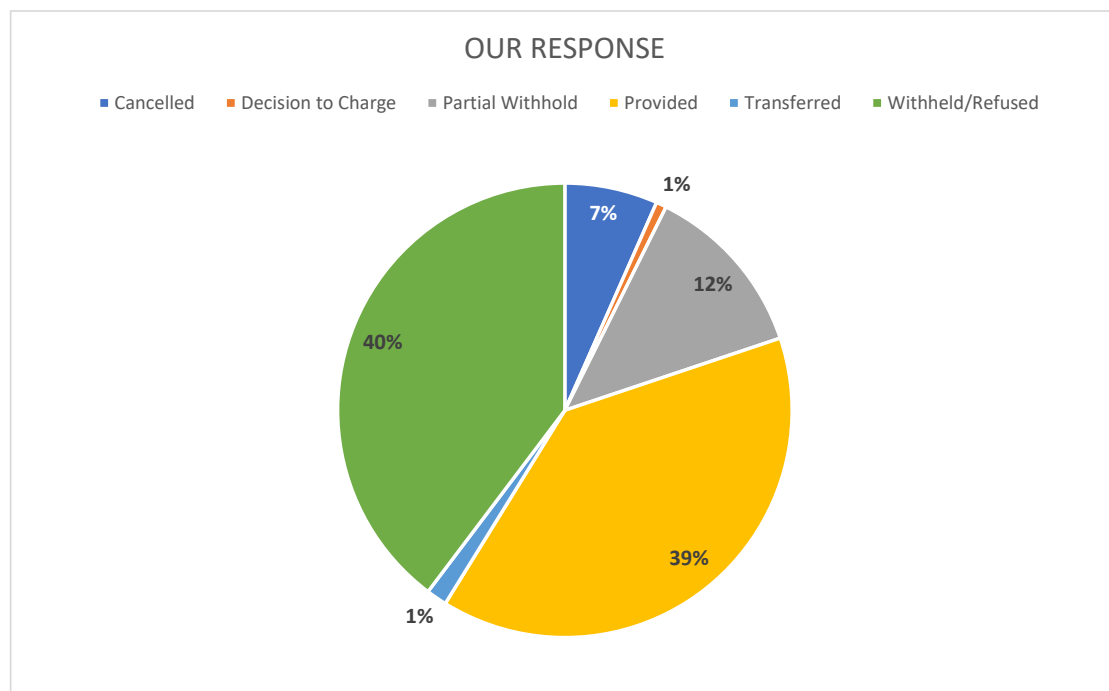
1 Chief Executive + **93** Chief Operating & Financial Office + **23** Operations & Infrastructure + **24** Regulatory & Community Services + **6** Strategy Partnerships & Growth



What was our response?

56 provided + **20** partially withheld + **56** refused.

In addition, **9** cancelled + **2** transferred + **1** Decision to charge.



Common requests

- A total of **49** requests including follow-ups were generated following the Mauao events on 22 January 2026. These requests alone made up a third (**33%**) of this quarter's requests.

CCTV Requests

There were **94** requests for CCTV footage. TTOC provides the footage, and Information Requests manages the request.

Of the CCTV requests, 56 were withheld/refused for privacy reasons or because we did not have the footage.

Office of the Ombudsman complaints

10 investigations initiated this quarter. There are 9 cases open.

Privacy Commissioner complaints

0 complaints this quarter.

9.3 Health, Safety and Wellbeing Quarterly Report: Q3 January to March 2026

File Number: A19805793

Author: Tracy Benjamin, Health, Safety & Wellness Manager

Authoriser: Craig Rice, Chief Operating and Financial Officer

PURPOSE OF THE REPORT

1. To provide an overview of Health, Safety and Wellbeing activities for the 2026 January to March quarter.

RECOMMENDATIONS

That the Audit & Risk Committee:

- (a) Receives the report "Health, Safety and Wellbeing Quarterly Report: Q3 January to March 2026".

EXECUTIVE SUMMARY

2. **Health, Safety and Wellbeing – Q3 2025/26:** This report provides a summary of health, safety and wellbeing activities and outcomes for the quarter, intended to keep the Audit and Risk Committee informed. Any feedback regarding content or topics that the Committee would find useful is welcomed.
3. **Due Diligence:** The recent High Court commentary of Gibson vs. Maritime New Zealand (Port of Auckland prosecution) reinforces the importance of active officer due diligence, including seeking assurance that effective systems and controls are in place and operating as intended. Q3 activity reflects a continued focus on proactive oversight, validation of controls, and visibility of critical health and safety risks.
4. **Governance Reform:** Monitoring of the proposed reform to the Health and Safety at Work Act 2015 continues. While the Amendment Bill is progressing through Parliament, developments will be monitored and assessed for potential implications to ensure any future changes are implemented in a way that maintains appropriate risk oversight and worker safety.
5. **Asbestos Management:** Progress continues on addressing identified improvement opportunities within Council's asbestos management system. All Council-owned assets previously identified as lacking asbestos surveys have now been surveyed, closing a key assurance gap. Remaining asbestos resurveys will progress under a risk-based prioritisation approach.
6. **Event Data and Reporting Metrics:** Refinement of the event categorisation has been completed, which will support trend analysis and more targeted prevention and intervention activity. As a result of this change, Quarter 3 event data is not directly comparable to Quarter 2 and should be interpreted accordingly.

ATTACHMENTS

1. **2025_26 Q3_HSW Quarterly Report_PDF - A20162438**  



Q3 January - March

Health, Safety & Wellbeing



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TCC Due Diligence Site Visits

During the quarter, officer due diligence activity was undertaken through a combination of desk-based reviews, operational meetings, and site visits, providing visibility of critical health and safety risks and the effectiveness of controls across a range of Council activities.

Senior leaders and health and safety representatives reviewed key risks, incidents, and assurance information through scheduled governance and operational forums, including risk register reviews, system use and reporting capability, and emerging risk discussions. These reviews enabled validation of controls in place, identification of trends, and confirmation of follow-up actions where required.

Targeted due diligence site visits were also completed across major projects and construction activities. These visits focused on high-risk work such as working at height, hot works, plant and vehicle movements, traffic management, and simultaneous operations. Worker engagement was observed through toolbox meetings, daily briefings, permit systems, and PPE compliance.

Across all activities, positive practices were noted, alongside opportunities for continuous improvement, including refinements to hazard management tools, forward planning for changing site conditions, and strengthening controls for evolving risks. Actions identified during the quarter have been raised with responsible parties and will be monitored through existing assurance processes.



5 Due Diligence Engagements

- 3 leadership desk-based reviews
- 2 site visits
 - Library and Community Hub
 - SH29 Tauriko West Enabling Works



Critical risks reviewed

- Hot works
- Plant and vehicle movement
- Public interface
- Service strikes
- Working at height



Improvement Actions Identified

- Hazard tools updated
- Site condition controls strengthened
- Simultaneous operations reviewed

VALIDATE

KNOW

UNDERSTAND

RESOURCE

MONITOR

MONITOR

Monitoring, reporting, how do we know what we are doing well and not so well:

- Obtain health, safety and wellbeing (HSW) reporting that shows health and safety performance.
- Verify compliance with HSW policies and procedures through inspections and audits.
- Consider relevant lessons from other local and central government organisations.



Q3 January - March

Health, Safety & Wellbeing



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Health and Safety Governance Reform

The Government is progressing significant reform of New Zealand’s health and safety system to reduce over-compliance, clarify roles, and sharpen focus on critical risk.

The Health and Safety at Work Amendment Bill represents the first legislative phase, with further decisions expected through 2026.

Collectively, the proposed amendments aim to improve clarity and proportionality, with effectiveness dependent on clear guidance, careful implementation, and oversight to ensure safety outcomes are not weakened.

- **June 2024** – Government launched nationwide consultation on reforming health and safety legislation.
- **October 2024** – Joint business submission provided to Government following consultation.
- **April 2025** – Minister for Workplace Relations and Safety announced reform focus areas.
- **February 2026** – Health and Safety at Work Amendment Bill introduced to Parliament.
- **March 2026** – Feedback submissions due by 18 March 2026
- **2026 (next steps)** – Select Committee consideration and further Cabinet decisions anticipated.

Themes and Governance Implications

Clarifying Governance vs Operational Responsibilities

The amendments seek to clarify that day-to-day management of health and safety risks is an operational responsibility, while boards and officers retain accountability for governance, oversight and system assurance.

Key impacts:

- Improved role clarity may reduce duplication and strengthen board focus on strategy, resourcing and assurance over critical risks.
- Risk of over-compliance driven by uncertainty around officer duties may reduce.
- Care will be required to ensure officer due diligence expectations are not over-simplified, particularly where roles overlap.

Shifting Landowner Duties

Duties for landowners and land managers, particularly for recreational land, are proposed to be more proportionate to the level of control and risk they create.

Key impacts:

- Reduced compliance burden where landowners have limited control over user behaviour.
- Improved confidence in enabling public access using a risk-based approach.
- Known and foreseeable hazards will still require effective and defensible management.

Defining “Reasonably Practicable”

The reform seeks to clarify what is “reasonably practicable” by strengthening Approved Codes of Practice and sharpening the Act’s focus on critical risk.

Key impacts:

- Clearer benchmarks may enable more consistent interpretation and assurance against recognised standards.
- Stronger prioritisation and reporting of critical risks at governance level.
- Care will be needed to ensure emerging or cumulative risks are not inadvertently overlooked.



Q3 January - March

Health, Safety & Wellbeing



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Asbestos Management Update

Following the identification of assurance risks within the asbestos management system, a programme of targeted improvement has been underway to address survey coverage, system capability, and governance oversight. This update outlines progress since the last report and the current focus for strengthening long-term assurance.

Survey Updates

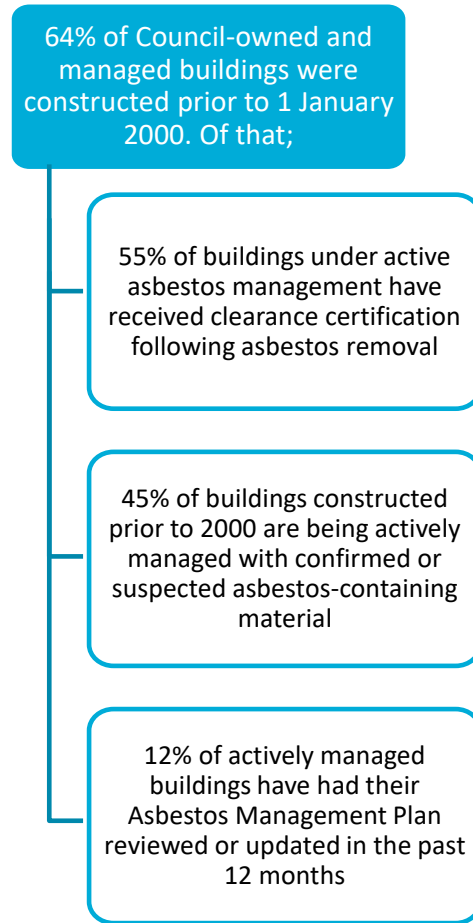
All Council-owned assets previously identified as not having an asbestos survey have now been surveyed, addressing a key assurance gap. The outcomes of these surveys confirmed that asbestos-containing materials identified are either encapsulated and managed within a maintained condition, or have been appropriately recorded within the asbestos management system to support ongoing monitoring and maintenance planning.

Remaining asbestos resurveys are being progressed using a risk-based prioritisation approach. This includes assets with higher potential for exposure, sites where conditions or use have changed, and assets with historical survey information requiring confirmation. These surveys are scheduled to be completed over the next 6 to 18 months, dependent on priority and access considerations.

System Updates

A review identified that existing systems do not provide sufficient functionality to support consistent, accessible management of asbestos information across Council assets. An external digital solution has been identified that appears to meet operational, assurance, and governance requirements.

Progress toward implementation has been impacted by competing organisational priorities. Interim controls remain in place to ensure asbestos information is accessible for planned works and contractor engagement. Implementation of a dedicated digital system remains a key next step to strengthen visibility, consistency, and long-term assurance and will be progressed once resourcing and timing are confirmed.





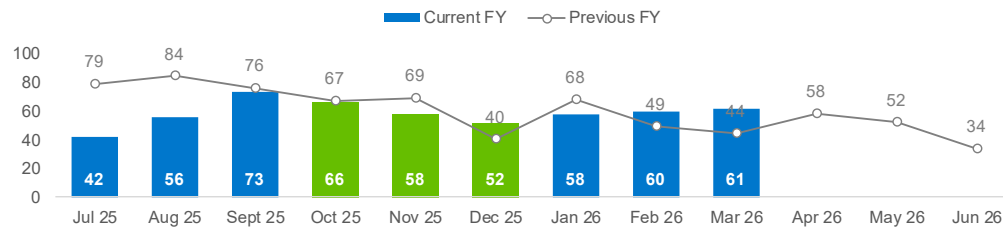
Q3 January - March

Health, Safety & Wellbeing



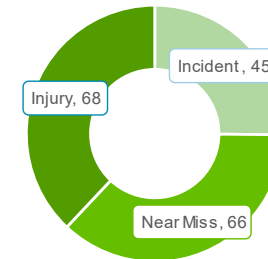
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ALL EVENTS BY MONTH

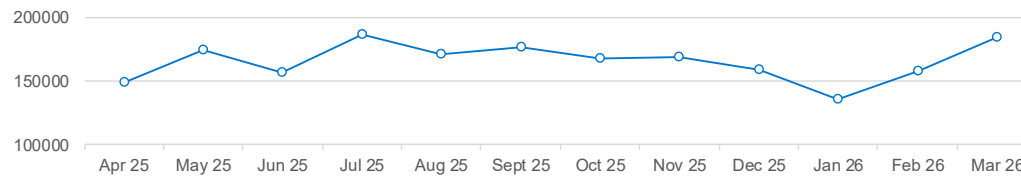


Q3 EVENT DATA (JAN - MAR)

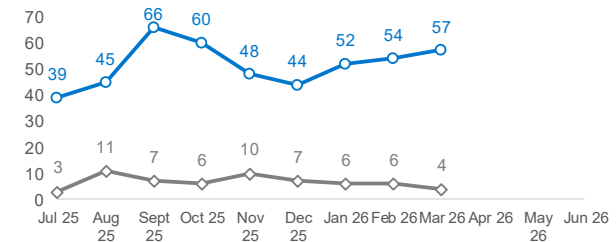
EVENT TYPE - Q3



HOURS WORKED BY MONTH



EVENTS BY PERSON TYPE



TOP EVENT CATEGORIES - Q3

CATEGORY	Q3	Q2	TRENDING
Aggression and violence - antisocial behaviour	28	5	▲
Aggression and violence - verbal abuse or threats (in person)...	20	5	▲
Slips, trips - on surface/object	16	5	▲
Cuts, bites, lacerations, amputations - cuts/lacerations...	15	3	▲
Driving for work - vehicle incident (off TCC premise)	12	2	▲

▲ Trending Up ▼ Trending Down — No Change

*Q3 reflects refined event categories; Q2 used the previous framework.



179

TOTAL EVENTS IN Q3



3↑

MORE THAN Q2



68

INJURY EVENTS



1

NOTIFIABLE EVENTS



5

DUE DILIGENCE

10 DISCUSSION OF LATE ITEMS

11 PUBLIC EXCLUDED SESSION

Resolution to exclude the public

RECOMMENDATIONS

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
11.1 - Public Excluded Minutes of the Audit & Risk Committee meeting held on 23 February 2026	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 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
11.2 - Health, Safety and Wellbeing Quarterly Report: Q3 January to March 2026	s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons	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
11.3 - Risk Register - Quarterly Update	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
11.4 - 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

<p>11.5 - 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>Confidential Attachment 2 - 9.1 - Status Update on actions from prior Audit & Risk Committee meetings</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)(g) - The withholding of the information is necessary to maintain legal professional privilege</p> <p>s7(2)(h) - The withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities</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>

12 CLOSING KARAKIA