



AGENDA

Audit & Risk Committee meeting Monday, 2 November 2026

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

Date: Monday, 2 November 2026

Time: 8:30am

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

**Gareth Green
Acting 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	Mayor Mahé Drysdale Deputy Mayor Jen Scoular Cr Marten Rozeboom Cr Rick Curach Cr Glen Crowther Cr Hēmi Rolleston Cr Rod Taylor Cr Kevin Schuler Cr Hautapu Baker 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	Two-monthly

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.
- Test whether controls for critical risks operate as intended;
- Enquire and receive objective evidence of risk management and mitigation including verifying management and/or contractor assurances and undertaking site visits;
- Conducting "deep dives" into topical risk issues.

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 25 August 2026

File Number: A21095539

Author: Caroline Irvin, Governance Advisor

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

RECOMMENDATIONS

That the Minutes of the Audit & Risk Committee meeting held on 25 August 2026 be confirmed as a true and correct record.

ATTACHMENTS

1. Minutes of the Audit & Risk Committee meeting held on 25 August 2026



DRAFT MINUTES

**Audit & Risk Committee meeting
Tuesday, 25 August 2026**

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UNCONFIRMED

**MINUTES OF TAURANGA CITY COUNCIL
AUDIT & RISK COMMITTEE MEETING
HELD AT THE TAURANGA CITY COUNCIL CHAMBERS, L1, 90 DEVONPORT ROAD,
TAURANGA
ON TUESDAY, 25 AUGUST 2026 AT 9:30 AM**

MEMBERS PRESENT: Dame Kerry Prendergast (Chair), Mayor Mahé Drysdale, Deputy Mayor Jen Scoular, Cr Steve Morris, Tangata Whenua Representative Ms Rohario Murray.

OTHERS ATTENDANCE **IN** Cr Hautapu Baker, Cr Marten Rozeboom, Cr Kevin Schuler, Cr Rod Taylor, Cr Hēmi Rolleston

IN ATTENDANCE: Marty Grenfell (Chief Executive), Craig Rice (online)(Chief Operating & Financial Officer), Alastair McNeill (Head of Commercial), Reneke van Soest (General Manager: Operations & Infrastructure), Sarah Omundsen (General Manager: Regulatory & Community Services), Jane Small (Major Projects Director), Gareth Green (Manager of the Mayoral Office), Charlie Rahiri (Recovery Manager), Andrew Hough (General Counsel), Kathryn Sharplyn (Head of Finance) Ken Renz (Chief Digital Officer), Chris Quest (Manager Risk & Assurance), Sarah Holmes (Team Leader: Governance & CCO Support Services), Caroline Irvin (Governance Advisor), Quinn Tawaka (Governance Advisor).

EXTERNAL: Attendees from Audit New Zealand as listed in item 9.2.

Timestamps are included at the start of each item and signal where the agenda item can be found in the recording of the Council meeting held on 25 August 2026 at [Council's 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

The Chair advised item 9.2 would be taken before item 9.1.

The Chair also advised that item 9.7 had been deferred to the next Audit & Risk Committee meeting on 3 November 2026.

7 CONFIRMATION OF MINUTES

7.1 Minutes of the Audit & Risk Committee meeting held on 5 May 2026

COMMITTEE RESOLUTION AR/26/3/1

Moved: Deputy Mayor Jen Scoular

Seconded: Cr Steve Morris

That the Minutes of the Audit & Risk Committee meeting held on 5 May 2026 be confirmed as a true and correct record.

CARRIED

7.2 Minutes of the Extraordinary Audit & Risk Committee meeting held on 18 June 2026

COMMITTEE RESOLUTION AR/26/3/2

Moved: Deputy Mayor Jen Scoular

Seconded: Cr Steve Morris

That the Minutes of the Extraordinary Audit & Risk Committee meeting held on 18 June 2026 be confirmed as a true and correct record.

CARRIED

8 DECLARATION OF CONFLICTS OF INTEREST

Deputy Mayor Jen Scoular advised she was now the Chair of the Environmental Protection Agency Audit & Risk Committee.

Chair Dame Kerry Prendergast advised she was the Chair of the Te Aroha Courtenay Place Revitalisation project.

9 BUSINESS

Timestamp: 4 minutes and 36 seconds

9.2 Audit NZ Interim Report 2026

Staff Marin Gabric, Team Leader: Financial Accounting and Compliance
Craig Rice, Chief Operating & Financial Officer

External Leon Pieterse, Audit Director, Audit New Zealand
Darryl Knoesen, Audit Manager

COMMITTEE RESOLUTION AR/26/3/3

Moved: Mayor Mahé Drysdale

Seconded: Cr Steve Morris

That the Audit & Risk Committee:

- (a) Receives the report "Audit NZ Interim Report 2026".
- (b) Notes the recommendations contained within the report to Council by Audit NZ including recommendations from the previous audit.
- (c) Notes the management responses and supports ongoing implementation of improvements as required.

CARRIED

Timestamp: 20 minutes and 37 seconds

9.1 Audit & Risk Committee Work Programme August 2026 to November 2027

Staff Emily Karaka, Risk and Business Continuity Advisor
Chris Quest, Manager Risk & Assurance
Craig Rice, Chief Operating & Financial Officer

COMMITTEE RESOLUTION AR/26/3/4

Moved: Mayor Mahé Drysdale

Seconded: Tangata Whenua Representative Ms Rohario Murray

That the Audit & Risk Committee:

- (a) Receives the report "Audit & Risk Committee Work Programme August 2026 to November 2027".
- (b) Endorses the Committee's Work Programme, and notes that the programme will continue to be updated and to include any outcomes from the Council meeting on 1 September 2026, on an ongoing basis and reported to this Committee.

CARRIED

Timestamp: 28 minutes and 5 seconds

9.3 Review of Protected Disclosures Policy and Procedure

Staff Sharon Herbst, Policy Analyst
Chris Quest, Manager Risk & Assurance
Craig Rice, Chief Operating & Financial Officer

The Committee provided feedback on what they would like to see included in the policy and directed staff to update the policy and provide this update at the next Committee meeting on 2 November 2026.

Due to this, the report was left to lie on the table.

COMMITTEE RESOLUTION AR/26/3/5

Moved: Mayor Mahé Drysdale
Seconded: Cr Steve Morris

That the Audit & Risk Committee:

- (a) Leaves the report to lie on the table to allow staff to update the policy and provide these updates at the next meeting on 2 November 2026.

CARRIED

Timestamp: 44 minutes and 50 seconds

9.4 Q4 Report LGOIMA and Privacy Requests Apr- Jun 2026 & FY 25/26

Staff Kath Norris, Team Leader: Information Requests

COMMITTEE RESOLUTION AR/26/3/6

Moved: Dame Kerry Prendergast
Seconded: Tangata Whenua Representative Ms Rohario Murray

That the Audit & Risk Committee:

- (a) Receives the report "Q4 Report LGOIMA and Privacy Requests Apr- Jun 2026 & FY 25/26.

CARRIED

Timestamp: 56 minutes and 32 seconds

9.5 Delegations Manual

Staff Charles Lane, Team Leader: Commercial Legal
Andrew Hough, General Counsel

Actions requested

That staff:

- Note that co-pilot will not pick up on the red words.
- Need to look at the substance of the delegations going forward.

COMMITTEE RESOLUTION AR/26/3/7

Moved: Dame Kerry Prendergast

Seconded: Tangata Whenua Representative Ms Rohario Murray

That the Audit & Risk Committee:

- (a) Receives the report "Delegations Manual".

CARRIED

COMMITTEE RESOLUTION AR/26/3/8

Moved: Dame Kerry Prendergast

Seconded: Tangata Whenua Representative Ms Rohario Murray

That the Council:

- (b) Notes that staff have undertaken a review of the Delegations Manual to identify opportunities to simplify and streamline the Manual and, in doing so, considered:
 - (i) The legislative framework within which Council operates;
 - (ii) Council's experience with delegated authority, including a review undertaken by staff to determine whether Council had been subject to judicial review proceedings, or similar challenges, relating to the improper exercise of delegated powers by Council or its officers, which did not identify any such proceedings; and,
 - (iii) Delegations Manuals used by other councils across New Zealand.
- (c) Notes that a detailed and prescriptive Delegations Manual assists in managing legal, governance and operational risk by providing clear guidance on delegated authority, decision-making parameters and accountability.
- (d) Notes that a less detailed and less prescriptive Delegations Manual may reduce clarity regarding delegated authority and accountability, increase the risk of inconsistent decision-making, and expose the organisation to greater legal, governance and operational risk.
- (e) Notes that significant staff and organisational resources would be required to review and rewrite the Delegations Manual.
- (f) Notes that, having regard to the matters above, a comprehensive review and rewrite of the Delegations Manual is not recommended at this time, and that retaining a detailed and prescriptive Delegations Manual is preferable.
- (g) Notes that, to improve the usability and accessibility of the Delegations Manual, staff have developed an AI Delegations Manual Agent to assist staff in identifying and

applying the relevant delegations.

- (h) Notes that the AI Delegations Manual Agent draws exclusively from the Delegations Manual, reducing the likelihood of inaccurate or unsupported responses.
- (i) Notes that the AI Delegations Manual Agent has undergone a successful pilot involving a limited group of staff and that feedback from participants has been positive.
- (j) Notes that the AI Delegations Manual Agent is configured to direct users to the Legal team where it is unable to provide a sufficiently certain response.

For Chair Dame Kerry Prendergast, Mayor Mahé Drysdale, Cr Steve Morris, Tangata Whenua Representative Rohario Murray .

Against: Deputy Mayor Jen Scoular

CARRIED 4/1

COMMITTEE RESOLUTION AR/26/3/9

Moved: Dame Kerry Prendergast

Seconded: Tangata Whenua Representative Ms Rohario Murray

That the Council:

- (k) Approves the organisation-wide rollout of the AI Delegations Manual Agent.

CARRIED

Timestamp: 1 hour and 22 minutes

9.6 Health, Safety and Wellbeing Quarterly Report: Q4 April to June 2026

Staff Tracey Benjamin, Health, Safety & Wellbeing Manager
Brad Harris, HS&W Business Partner
Jan Pedersen, Head of People, Performance and Culture

COMMITTEE RESOLUTION AR/26/3/10

Moved: Deputy Mayor Jen Scoular

Seconded: Dame Kerry Prendergast

That the Audit & Risk Committee:

- (a) Receives the report "Health, Safety and Wellbeing Quarterly Report: Q4 April to June 2026".

CARRIED

9.7 Informational Deep Dive - Health & Safety Risk Management and Assurance Framework

This item was deferred to the next Audit & Risk Committee meeting on 2 November 2026.

Timestamp: 1 hour and 35 minutes

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

Staff Craig Rice, Chief Operating & Financial Officer

Actions Requested:

That staff:

- Follow up on action 5 May – 9.1 - which is not presented in full in the report and report back to the Committee.
- Assess whether the risk management policy should still be in progress.

COMMITTEE RESOLUTION AR/26/3/11

Moved: Deputy Mayor Jen Scoular

Seconded: Cr Steve Morris

That the Audit & Risk Committee:

- (a) Receives the report "Status Update on actions from prior Audit & Risk Committee meetings".
- (b) **Attachment 2** remain in public excluded.

CARRIED

10 DISCUSSION OF LATE ITEMS

Nil

11 PUBLIC EXCLUDED SESSION

Resolution to exclude the public at 11.10am

COMMITTEE RESOLUTION AR/26/3/12

Moved: Mayor Mahé Drysdale

Seconded: Dame Kerry Prendergast

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 5 May 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)(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 - Public Excluded Minutes of the Extraordinary Audit & Risk Committee meeting held on 18 June 2026	s7(2)(b)(ii) - The withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information	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 - Audit & Risk Committee - Legal review of Terms of Reference	s7(2)(g) - The withholding of the information is necessary to maintain legal professional privilege	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: Q4 April to June 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
11.5 - Risk Register - Quarterly Update Status	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)(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
11.6 - 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
11.7 - Digital/Cyber Quarterly Risk Report	s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including	s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure

	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	of information for which good reason for withholding would exist under section 6 or section 7
11.8 - Informational Deep Dive - Digital security and the increasing risk due to the use of artificial intelligence (AI) by bad actors	s6(b) - The making available of the information would be likely to endanger the safety of any person s7(2)(d) - The withholding of the information is necessary to avoid prejudice to measures protecting the health or safety of members of the public s7(2)(e) - The withholding of the information is necessary to avoid prejudice to measures that prevent or mitigate material loss to members of the public 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
11.9 - Management of a Suspected Incidence of Fraud	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)(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
Confidential Attachment 2 - 9.8 - Status Update on actions from prior Audit & Risk Committee meetings	s7(2)(g) - The withholding of the information is necessary to maintain legal professional privilege	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

At 2.49pm the meeting resumed in open.

12 CLOSING KARAKIA

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

Resolutions transferred into the open section of the meeting after discussion

11.6 Internal Audit & Assurance - Quarterly Update

Staff Jon Hobbs, Audit and Assurance Lead

COMMITTEE RESOLUTION AR/26/3/13

Moved: Cr Steve Morris

Seconded: Tangata Whenua Representative Ms Rohario Murray

That the Audit & Risk Committee

- (a) Receives the report "Internal Audit & Assurance - Quarterly Update".
- (b) Notes that the report can be transferred into the open section of the meeting at the conclusion of this meeting.
- (c) Notes that the attachments are to remain in public excluded to prevent the disclosure or use of official information for improper gain or improper advantage.

CARRIED

Attachments

- 1 Internal Audit & Assurance - Quarterly Update Report

The meeting closed at 2.49pm.

The minutes of this meeting were confirmed as a true and correct record at the Audit & Risk Committee meeting held on 2 November 2026.

8 DECLARATION OF CONFLICTS OF INTEREST

9 BUSINESS

9.1 Review of the Protected Disclosures Policy and Procedure

File Number: A21020883

Author: Sharon Herbst, Policy Analyst
Chris Quest, Manager: Risk & Assurance

Authoriser: Craig Rice, Chief Operating and Financial Officer

PURPOSE OF THE REPORT

1. To report back to the Audit & Risk Committee on matters raised during consideration of the Protected Disclosures (Protection of Whistleblowers) Policy and Procedure on 25 August 2026 and seek adoption of the revised documents.

RECOMMENDATIONS

That the Audit & Risk Committee:

- (a) Receives the report "Review of the Protected Disclosures Policy and Procedure".
 - (b) Notes the amendments made to the Protected Disclosures (Protection of Whistleblowers) Policy and Procedure in response to matters raised by the Committee on 25 August 2026.
 - (c) Adopts the Protected Disclosures (Protection of Whistleblowers) Policy (Attachment 1) to take effect immediately.
 - (d) Adopts the Protected Disclosures (Protection of Whistleblowers) Procedure (Attachment 2) to take effect immediately.
 - (e) Delegates to the Chief Operating and Financial Officer authority to make any minor drafting, formatting or presentation changes prior to publication
-

EXECUTIVE SUMMARY

2. On 25 August 2026, the Audit & Risk Committee considered the proposed Protected Disclosures (Protection of Whistleblowers) Policy and Procedure and requested further investigation and clarification on several matters before making a final decision.
3. Matters raised by the Committee included opportunities for disclosures to be raised through exit interviews, staff awareness of reporting pathways, clarity of reporting pathways and flowcharts, alignment between the policy and procedure, definitions, and the potential for independent reporting mechanisms.
4. Staff have investigated the matters raised by the Committee and updated the framework accordingly. Changes include revisions to reporting pathways, flowcharts and definitions and document alignment. Implementation actions have also been progressed, including updates to exit interview processes, awareness activities and shortlisting an independent reporting mechanism provider.
5. The Committee is now asked to decide whether to adopt the revised policy and procedure or defer adoption pending further amendments. Staff consider the matters raised by the Committee have been appropriately addressed and that the revised documents provide a clearer, more accessible and legislatively aligned framework for receiving and managing protected disclosures.

6. Adoption would enable the implementation of the updated framework, supported by communication and awareness activities and an independent reporting mechanism operating within existing budgets. Deferral could allow further refinement but delay implementation of these improvements. Staff therefore recommend adoption of the revised documents.
7. The revised documents support compliance with the Protected Disclosures (Protection of Whistleblowers) Act 2022 and reduce the risk of inconsistent application of the framework through clearer reporting pathways, definitions and processes. Implementation risks such as low awareness, inconsistent application and confidentiality concerns will be managed through communication, training, guidance and ongoing monitoring.
8. If adopted, the policy and procedure will be finalised and published, communication and awareness activities will be undertaken, supporting guidance and training materials will be updated, and the framework's effectiveness will continue to be monitored through council governance, risk and assurance processes.

BACKGROUND

9. The Protected Disclosures (Protection of Whistleblowers) Policy and Procedure establish Council's framework for receiving, assessing and responding to disclosures of serious wrongdoing and support Council's obligations under the Protected Disclosures (Protection of Whistleblowers) Act 2022.
10. A comprehensive review of the policy and procedure was presented to the Audit & Risk Committee on 25 August 2026. While the Committee generally supported the proposed direction, members requested further investigation and clarification on several matters before adoption.
11. The purpose of this report is to outline the work undertaken in response to that feedback and seek final adoption of the revised documents.

Exit interview opportunities

12. The Committee asked staff to consider whether exit interviews could provide an additional opportunity for departing employees to raise concerns relating to serious wrongdoing or matters that may otherwise be disclosed through the protected disclosures process.
13. Staff discussed this matter with People, Performance and Culture. As a result, amendments have been incorporated into the exit interview template to provide departing employees with an opportunity to raise concerns and provide feedback regarding issues they may have been reluctant to raise while employed.

Council staff awareness of the framework

14. The Committee sought assurance regarding awareness of the protected disclosures framework and available reporting pathways.
15. Staff acknowledged the importance of ongoing communication and awareness activities. Work is underway with the Communications and Engagement team to develop Speak Up communications and supporting information to promote awareness.

Reporting pathways and document clarity

16. The Committee noted that the distinction between reporting pathways described in the policy, procedure and flowchart could be confusing. While the policy provided that a disclosure could be made to any appropriate receiver at any time, the procedure also referred to a 'standard' and 'escalated' approach.
17. In response, the reporting pathway section of the procedure has been restructured and reordered. The revised procedure now distinguishes between:
 - (a) seeking advice before a disclosure (2.1)
 - (b) internal reporting pathways (2.2)
 - (c) alternative reporting pathways (2.3)

- (d) confidential reporting mechanisms (2.4)
- (e) further disclosures to a Government Minister (2.5).

18. Staff consider these changes improve clarity, usability and understanding of the available reporting pathways.

Flowchart updates

19. The Committee requested that reporting pathway diagrams accurately reflect all available reporting options.
20. In response the reporting flowchart in the procedure has been updated to show that all available reporting options are parallel pathways. The exception is 'further disclosure to a Government Minister', which is an escalated pathway available where a discloser reasonably believes inadequate action has been taken in response to an earlier disclosure.

Policy and procedure alignment

21. The Committee identified drafting inconsistencies and cross-reference issues between the policy and procedure.
22. Staff have reviewed the documents and corrected identified cross-references in the policy, procedure and flowcharts.

Definitions and authorised receivers

23. The Committee requested clarification whether the terminology and definitions used throughout the policy and procedure were clear and consistent.
24. Definitions have been reviewed and refined. In the policy, the definition of an appropriate council officer was updated to remove the word 'staff' and clarify that it is a person appointed and trained to receive protected disclosures.
25. Additional explanatory wording was also included within the policy at 5.2.1 and 5.2.2 to clarify:
- (a) who may make a protected disclosure (current or former employees, contractors, volunteers, elected members, or another person covered by the Act);
 - (b) who serious wrongdoing may relate to (any person acting in or for Tauranga City Council);
 - (c) the available reporting pathways and who may receive a disclosure (appropriate council officer, chief executive, mayor, appropriate authority or confidential mechanism).

Independent reporting mechanisms

26. The Committee requested investigation of potential independent external reporting mechanisms.
27. The Acting Chief Executive requested that an independent provider be contracted as soon as practical, and for the existence of this service to be widely advertised and encouraged throughout the organisation.
28. Staff have investigated the practice across local government and potential options for independent reporting channels. As a result, potential providers have been shortlisted with a view to provide an external reporting mechanism inside current budget allocations as soon as is practical.
29. The policy wording does not need to be updated, as it already refers to a confidential reporting mechanism without prescribing whether that mechanism is delivered internally or externally. This provides flexibility to implement alternative reporting arrangements in future without requiring amendment to the policy.
30. The new external mechanism will be made known to staff via internal channels, and will be available on the staff intranet and external council website.

Historical external legal arrangements

31. The Committee requested investigation into whether Tauranga City Council had previously operated a model where an external legal provider acted as the first point of contact for protected disclosures.
32. A review of available records and discussions with organisational stakeholders did not identify evidence that Council previously operated an external legal provider model for protected disclosures. While external providers may have been utilised for other matters, no evidence was identified indicating that protected disclosures were historically received through an external legal provider.

STATUTORY CONTEXT

33. The Protected Disclosures (Protection of Whistleblowers) Act 2022 establishes a framework for facilitating the disclosure and investigation of serious wrongdoing within organisations and provides protections for individuals who make disclosures in accordance with the Act. The Act required procedures to be in place and a requirement to widely publish information about it.
34. The revised policy and procedure align with relevant legislation including:
 - Protected Disclosures (Protection of Whistleblowers) Act 2022
 - Privacy Act 2020
 - Employment Relations Act 2000
 - Local Government Official Information and Meetings Act 1987.
35. The framework also supports guidance promoted by the Audit Office regarding integrity and organisational culture.

STRATEGIC ALIGNMENT

36. This contributes to the promotion or achievement of the following strategic community outcome(s):

	Contributes
We are an inclusive city	✓
We value, protect and enhance the environment	☐
We are a well-planned city that is easy to move around	☐
We are a city that supports business and education	☐
We are a vibrant city that embraces events	☐

37. The policy and procedure contribute to an inclusive city by supporting a culture of integrity, accountability and psychological safety across the organisation. The framework provides safe and confidential pathways for current and former employees, elected members, volunteers and contractors to raise concerns about serious wrongdoing and supports fair treatment for those who speak up.
38. The framework supports strategic outcomes by helping create an environment where people feel safe, respected and able to contribute, where participation is encouraged, and where organisational systems support trust and confidence in Council's decision-making and conduct. This aligns with the vision of a city where people of all backgrounds feel included, safe and connected.

OPTIONS ANALYSIS

39. Following consideration of the policy and procedure on 25 August 2026, staff have reviewed the matters raised by the Committee and undertaken further work to address the feedback provided.
40. Amendments have been made to improve the clarity and usability of the framework, including clarifying reporting pathways, updating flowcharts, refining definitions, improving alignment between the policy and procedure, and strengthening guidance on protected disclosures and reporting options.
41. Staff consider the matters raised have been appropriately addressed and that the revised documents provide a clear, accessible and legislatively aligned framework for receiving and managing protected disclosures. The following options have been considered.

Option	Advantages	Disadvantages
1a Adopt the revised policy and procedure (Recommended)	• Addresses matters raised by the Committee and through the review process. • Improves clarity and usability of the framework. • Strengthens understanding of reporting pathways and authorised receivers. • Supports compliance with the Protected Disclosures (Protection of Whistleblowers) Act 2022.	• Minor implementation effort required including communications, training, publication and updates to supporting guidance.
1b Request further amendments and defer adoption	• Provides an opportunity for additional refinement.	• Delays implementation of the updated framework. • Delays awareness and communication activities intended to support understanding of reporting pathways and available protections.
1c Retain the existing policy and procedure with no amendments (status quo)	• Existing policy and procedure remain in place. • No additional changes to processes, guidance or communication materials are required.	• Does not address matters raised through the review process or by the Committee. • Does not implement improvements developed through the review process • May reduce confidence that the framework remains fit for purpose.

FINANCIAL CONSIDERATIONS

42. There are no significant financial implications associated with adoption of the revised policy and procedure.
43. Awareness, communication and implementation activities, including a new provider for an external confidential mechanism for receiving disclosures will be managed within existing operational budgets.

RISKS AND LEGAL IMPLICATIONS

44. The revised policy and procedure support Council's compliance with the Protected Disclosures (Protection of Whistleblowers) Act 2022 and related legislation.
45. The amendments made following Committee feedback improve clarity regarding available reporting pathways, authorised receivers, confidentiality requirements and disclosure processes.
46. Staff consider the updated documents reduce the risk of inconsistent application of the protected disclosures framework and strengthen Council's broader integrity framework.
47. Implementation risks such as low awareness, inconsistent application and confidentiality concerns will be managed through communications, training, guidance and ongoing monitoring.
48. A staged communications approach is being developed to support the 'Speak Up' framework. This includes staff reminders through existing internal communications, the creation of a dedicated 'Speak Up' landing page on the staff intranet, and targeted communications to accompany the rollout of the updated Bullying, Harassment, and Discrimination Policy, the Protected Disclosures Policy and the new independent external reporting mechanism. The aim is to improve awareness of reporting pathways and encourage staff to raise concerns safely and confidently.

TE AO MĀORI APPROACH

49. The review primarily relates to internal governance, reporting and assurance processes and does not introduce changes to the council's approach to partnership arrangements, decision-making processes or engagement with tangata whenua.

CLIMATE IMPACT

50. There are no direct climate impacts arising from the adoption of this policy and procedure.

CONSULTATION / ENGAGEMENT

51. As this review represents a refresh of existing governance documents and does not materially change Council's policy direction, formal public consultation was not undertaken.
52. The review was undertaken collaboratively with representatives from People, Performance and Culture, Risk and Assurance, Legal and Takawaenga teams, and other relevant stakeholders.

SIGNIFICANCE

53. The Local Government Act 2002 requires an assessment of the significance of matters, issues, proposals and decisions in this report against Council's Significance and Engagement Policy. Council acknowledges that in some instances a matter, issue, proposal or decision may have a high degree of importance to individuals, groups, or agencies affected by the report.
54. In making this assessment, consideration has been given to the likely impact, and likely consequences for:
 - (a) the current and future social, economic, environmental, or cultural needs of the district or region

- (b) any persons who are likely to be particularly affected by, or interested in, the decision.
 - (c) the capacity of the local authority to perform its role, and the financial and other costs of doing so.
55. In accordance with the considerations above, criteria and thresholds in the policy, it is considered that the decision is of low significance because the proposed changes are a refresh and clarification of existing governance documents and do not materially change the policy direction.

ENGAGEMENT

56. Taking into consideration the above assessment, that the decision is of low significance, officers are of the opinion that no further engagement is required prior to Council making a decision.

NEXT STEPS

57. Subject to adoption, the policy and procedure will be finalised and published both internally and on the Council website.
58. Communication and awareness activities will be undertaken internally to promote available reporting pathways and protections.
59. Supporting guidance, training and awareness material will be updated as required.
60. The effectiveness of the framework will continue to be monitored through Council's governance, risk and assurance processes.

ATTACHMENTS

1. **Draft Protected Disclosures Policy 2026 - A21188286**  
2. **Draft Protected Disclosures Procedure 2026 - A21188494**  

PROTECTED DISCLOSURES (PROTECTION OF WHISTLEBLOWERS) POLICY



Policy type	City		
Authorised by	Council		
First adopted	22 February 2007	Minute reference	M07/6
Revisions/amendments	7 December 2015	Minute reference	M15/89.4
	5 December 2022	Minute reference	SFR13/22/5
	2 November 2026	Minute reference	

1. PURPOSE

- 1.1 To meet ~~council's~~ Tauranga City Council's responsibilities under the Protected Disclosures (Protection of Whistleblowers) Act 2022 (the Act) to promote the public interest by facilitating the disclosure and timely investigation of matters of serious wrongdoing in, or by, ~~the council~~ Tauranga City Council.
- 1.2 To protect disclosers, who in accordance with the provisions of the Act, make disclosures of information about serious wrongdoing in, or by, ~~the council~~ Tauranga City Council.
- 1.3 To show our commitment to high standards of ethical and accountable conduct, to not tolerate any form of wrongdoing, and to encourage reporting as an obligation of our organisation.

2. SCOPE

- 2.1 This policy applies to all disclosers at Tauranga City Council.

3. DEFINITIONS

Term	Definition
Appropriate Authority	as defined by the Act, without limiting the meaning of the term, includes: • the head of any public sector organisation • any officer of Parliament • the membership body of a particular profession, trade, or calling with the power to discipline its members • persons or bodies listed in Schedule 2 of the Act, including: ○ the Commissioner of Police ○ the Controller and Auditor-General ○ the Department of Internal Affairs

	○ the Director of the Serious Fraud Office ○ the Health and Disability Commissioner ○ the Human Rights Commission ○ the Independent Police Conduct Authority ○ the Inspector-General of Intelligence and Security ○ an Ombudsman ○ the Parliamentary Commissioner for the Environment ○ the Public Service Commission ○ the Solicitor-General ○ WorkSafe New Zealand. An Appropriate authority does not include a Minister or member of Parliament.
<u>Appropriate council officer</u>	~~A Tauranga City Council staff member trained to receive protected disclosures, as specified in the Protected Disclosure Procedure.~~ a person appointed and trained by Tauranga City Council to receive protected disclosures, as specified in the Protected Disclosures Procedure.
Bad Faith	is acting dishonestly and deceitfully, with a destructive or negative intent, rather than genuine concern. This would include, for example, taking a disclosure straight to the media or disclosing on social media <u>or online publishing platforms</u>. Bad faith would also include making a disclosure where you are aware the serious misconduct did not actually occur.
<u>Tauranga City Council</u>	~~means Tauranga City Council or any Committee, Sub Committee or elected member of Council or officer or other person authorised to exercise the authority of Council. the Tauranga City Council, its elected members, management and staff, and the activities undertaken on its behalf.~~
<u>Confidential mechanism</u>	A reporting channel that enables concerns to be raised confidentially.
Discloser	as defined by the Act, means an individual who is (or was formerly)— (a) an employee (b) a homeworker within the meaning given in section 5 of the Employment Relations Act 2000 (c) a secondee to the organisation (d) engaged or contracted under a contract for services to do work for the organisation (e) concerned in the management of the organisation (including, for example, a person who is or was a member of the board or governing body of the organisation) (f) a member of the Armed Forces (in relation to the New Zealand Defence Force)

	(g) a volunteer working for the organisation without reward or expectation of reward for that work. <i>Note that (e) includes the Mayor, Elected Members and Committee Members</i>
Employee	~~All council employees, including volunteers, persons seconded to council and contractors:~~ as defined by ~~Has the meaning given in section 6 of the Employment Relations Act 2000.~~
Good Faith	is dealing with each other honestly, openly, and without misleading each other. Good faith requires parties to be active and constructive in establishing and maintaining a productive relationship in which they are responsive and communicative.
Protected Disclosure	as defined by the Act, a disclosure of information is a protected disclosure if the discloser— (a) believes on reasonable grounds that there is, or has been, serious wrongdoing in or by ~~the council~~ <u>Tauranga City Council</u>; and (b) discloses information about that in accordance with the Act; and (c) does not disclose it in bad faith.
Reasonable Grounds	~~There is~~ enough information for an average person, exercising reasonable and honest judgment, to decide to report.
Receiver	as defined by the Act, the receiver of a protected disclosure who is either— (a) the organisation concerned; or (b) an appropriate authority.
Retaliate	as defined by the Act, means (a) doing any of the following: (i) dismissing the employee (ii) refusing or omitting to offer or afford to the employee the same terms of employment, conditions of work, fringe benefits, or opportunities for training, promotion, and transfer as are made available to other employees of the same or substantially similar qualifications, experience, or skills employed in the same or substantially similar circumstances (iii) subjecting the employee to any detriment or disadvantage (including any detrimental or disadvantageous effect on the employee's employment, job performance, or job satisfaction) in circumstances in which other employees employed by the employer in work of that description are not or would not be subjected to such detriment or disadvantage (iv) retiring the employee, or requiring or causing the employee to retire or resign (b) organising to do anything described in paragraph (a).
Serious Wrongdoing	as defined by the Act, includes any act, omission, or course of conduct in (or by) ~~council~~ <u>Tauranga City Council</u> that is one or more of the following:

	(a) an offence (b) a serious risk to— (i) public health; or (ii) public safety; or (iii) the health or safety of any individual; or (iv) the environment (c) a serious risk to the maintenance of law, including— (i) the prevention, investigation, and detection of offences; or (ii) the right to a fair trial (d) an unlawful, a corrupt, or an irregular use of public funds or public resources (e) oppressive, unlawfully discriminatory, or grossly negligent, or that is gross mismanagement, and is done (or is an omission) by— (i) an employee (if the organisation is a public sector organisation) (ii) a person performing (or purporting to perform) a function or duty or exercising (or purporting to exercise) a power on behalf of a public sector organisation or the Government.
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4. PRINCIPLES

4.1 The values outlined in Tauranga City Council's Code of Conduct/ Ngā Kawa Arataki guide the approach to protected disclosures. This includes:

- Pono and Integrity: We maintain a culture of integrity to support public trust and confidence.
- Whāia te tika and Service: We encourage people to speak up about serious wrongdoing where they have reasonable concerns.
- Manaakitanga and Respect: All disclosers will be treated fairly and consistently.
- Whanaungatanga and Collaboration: We support a safe and connected environment where people can raise concerns without fear of retaliation or victimisation, recognising a shared responsibility to respond appropriately.

A culture of integrity is important to maintain public trust and confidence.

4.2 — Everyone is encouraged to speak up about serious wrongdoing if they have reasonable concerns.

4.3 — All disclosers will be treated fairly and consistently.

4.4 — A discloser has the right to report a serious wrongdoing without possible negative repercussions affecting them.

5. POLICY STATEMENT

5.1 Speaking Up

- 5.1.1 Uncovering serious wrongdoing is crucial to maintaining integrity. ~~Research indicates that reporting by employees is the most effective way of identifying corruption. Implementing a clear framework will encourage people to speak up about serious wrongdoing and is essential to business integrity. A clear process encourages people to speak up when something seems wrong.~~
- 5.1.2 ~~The council~~Tauranga City Council is committed to a transparent, open culture where people feel safe to foster a transparent culture. This means providing an environment that encourages open communication, and where feedback and constructive challenge is the norm. This means individuals are encouraged to speak up and raise concerns about conduct that may be unethical or illegal. We all have a responsibility to report concerns about the conduct of others, hold our colleagues accountable by reporting any concerns, even if it is when they are only suspected.
- 5.1.3 ~~If someone~~Anyone who genuinely believes they have reliable information about a serious wrongdoing and want to see it investigated, then they should speak up about it and make a protected disclosure. Concerns that are not serious wrongdoing should ~~if the matter is not about serious wrongdoing, then it can be~~ raised through general speak up guidance provided in the Code of Conduct.

5.2 Protected Disclosures

- 5.2.1 Protected Disclosures must meet the criteria as defined above and in the Act. A protected disclosure is information reported by a discloser, who may be a current or former employee, contractor, volunteer, elected member or another person covered by the Act. The serious wrongdoing may be an act, omission or course of conduct by any person acting in or for Tauranga City Council.
- 5.2.2 There are several different pathways to make a disclosure to an authorised receiver, both internally and externally (i.e. appropriate council officer, chief executive, mayor, appropriate authority or confidential mechanism), and the person receiving the disclosure must follow specific actions.
- 5.2.3 If an individual reasonably believes that serious wrongdoing has taken place, in or by ~~the council~~Tauranga City Council, they should disclose information about it in good faith so that it can be investigated.
- 5.2.4 A disclosure will be protected under the provisions of the Act if the discloser:
- a) believes on reasonable grounds that there is, or has been, serious wrongdoing in or by ~~the council~~Tauranga City Council; and
 - b) discloses information about that in accordance with the Act (as set out in 5.4.3 below); and
 - c) does not disclose it in bad faith.

5.3 Making a Protected Disclosure

~~Information about a serious wrongdoing in or by the council should be made to an appropriate council officer, the chief executive, the mayor, or an appropriate authority at any time as detailed in the Protected Disclosures Procedure (the procedure).~~

5.3.1 Information about a serious wrongdoing in or by Tauranga City Council should be made to an appropriate receiver at any time as detailed in the Protected Disclosures Procedure (the procedure). Appropriate receivers include A receiver could be an appropriate council officer, the chief executive, the mayor, or an appropriate authority, or a confidential mechanism.

5.3.2 A potential discloser may seek confidential advice from someone they trust (for example, their people leader, people business partner or member of the Senior Leadership team) before deciding whether to make a protected disclosure in line with 5.6.2 (d). The trusted person must not investigate the matter and must refer the individual to make the disclosure to an appropriate receiver.

5.4 Receiving a protected disclosure

5.4.1 The receiver of a disclosure will consider the disclosure and determine the required actions, which may involve investigation, addressing serious wrongdoing, referring the disclosure to an appropriate authority or deciding that no action is required. The procedure outlines how the receiver will determine such actions.

5.35.5 Non-protected Disclosures

5.53.1 The Act does not provide protection for an individual in circumstances where:

- a) an individual makes an allegation which they knew to be false; or
- b) an individual acts in bad faith; or
- c) the information is protected by legal professional privilege (information that is confidential legal advice such as emails, memoranda or reports written to or by an in-house lawyer or an external lawyer advising ~~the council~~ Tauranga City Council, or correspondence about a dispute in Court).

5.53.2 If a discloser acts in bad faith, such as going straight to the media or on social media or online publishing platforms, then it won't be a protected disclosure.

5.4 Making a Protected Disclosure

~~5.4.1 Information about a serious wrongdoing in or by the council should be made to an appropriate council officer, the chief executive, the mayor, or an appropriate authority at any time as detailed in the Protected Disclosures Procedure (the procedure).~~

5.55.6 Entitlement to Protection

5.65.1 A discloser is entitled to protection where a protected disclosure is:

- a) made to ~~the council~~ Tauranga City Council, if it is made in accordance with the procedure; or
- b) to an appropriate authority.

5.65.2 A discloser is entitled to protection even if—

- a) they are mistaken and there is no serious wrongdoing; or

- b) they do not refer to the name of the Act or this policy when making the disclosure; or
- c) they technically fail to comply with this section (5.65) or section 5.7 (Disclosure to a Minister), as long as they have substantially complied; or
- d) they also make the disclosure to another person, as long as they do so—
 - (i) on a confidential basis; and
 - (ii) for the purposes of seeking advice about whether or how to make a protected disclosure in accordance with the Act or this policy.

5.65.3 Another discloser who discloses information in support of, or relating to, a protected disclosure is also entitled to protection if the discloser:

- a) does not disclose in bad faith; and
- b) discloses to ~~the council~~ Tauranga City Council, or to an appropriate authority, in accordance with 5.4-3 of this policy.

~~5.61.1 Receiving a protected disclosure~~

~~5.6.1 The receiver of a disclosure will consider the disclosure and determine the required actions, which may involve investigation, addressing serious wrongdoing, referring the disclosure to an appropriate authority or deciding that no action is required. The procedure outlines how the receiver will determine such actions.~~

5.7 Further Disclosure to a Minister

5.7.1 A disclosure can be made to a Government Minister (e.g. the Minister of Local Government) if the discloser believes on reasonable grounds that the receiver of a protected disclosure:

- a) has not acted as it should in accordance with the procedure, or
- b) has not dealt with the matter so as to address the serious wrongdoing.

5.8 Protections

5.8.1 Where a disclosure is made to an appropriate council officer (listed in the procedure), the chief executive or the mayor in accordance with this policy, the receiver will use their best endeavours to keep confidential any information that might identify the discloser, unless:

- a) the discloser consents to the release of the identifying information; or
- b) there are reasonable grounds to believe that the release of the identifying information is essential -
 - (i) for the effective investigation of the disclosure; or
 - (ii) to prevent a serious risk to public health, public safety, the health or safety of an individual, or the environment; or
 - (iii) to comply with the principles of natural justice; or
 - (iv) to an investigation by a law enforcement or regulatory agency for the purpose of law enforcement.

5.8.2 The release of information that might identify the discloser and breaches a) or b) in section 5.8.1. above is an interference with the privacy of an individual for the purposes of Part 5 of the Privacy Act 2020 (the Privacy Act). The discloser may make a complaint under section 70 of the Privacy Act, and Part 5 of the Privacy Act will apply to their complaint.

5.8.3 It is ~~council's~~ Tauranga City Council's practice to refuse a request for information under the Local Government Official Information and Meetings Act 1987, if it might identify the individual making the disclosure.

~~5.8.4~~ Tauranga City Council must not treat or threaten to treat a discloser less favourably (that is, worse than others in the same or substantially similar circumstances) because they intend to make, have made, or have supported a protected disclosure, or because Tauranga City Council believes they may do so. Victimisation of this kind is unlawful under the Human Rights Act 1993.

~~5.8.45.8.5~~ The council ~~Tauranga City Council~~ – must not retaliate, or threaten to retaliate, against an employee ~~treat or threaten to treat a discloser less favourably~~ because they intend to make or have made a protected disclosure (see definition of retaliate above).

~~5.8.55.8.6~~ Where an employee intends to make or has made a protected disclosure and claims to have suffered retaliatory action or threatened retaliatory action from Tauranga City Council ~~the council~~, the individual may have ~~has~~ a personal grievance which can be dealt with in accordance with the provisions of the Employment Relations Act 2000.

~~5.8.65.8.7~~ If an individual makes a protected disclosure of information or refers a protected disclosure to an appropriate authority, they will not be liable to any civil, criminal, or disciplinary proceeding, by reason of having made or referred the protected disclosure.

6. RELEVANT DELEGATIONS

6.1 The ~~chief~~ executive, or his/her sub-delegate, has delegated authority to implement this policy.

7. REFERENCES AND RELEVANT LEGISLATION

Employment Relations Act 2000

Local Government Official Information and Meetings Act 1987

Office of the Auditor-General: Putting integrity at the core of how public organisations operate

Privacy Act 2020

Protected Disclosures (Protection of Whistleblowers) Act 2022

8. ASSOCIATED POLICIES/PROCEDURES

~~Harassment & Bullying, Harassment and Discrimination Prevention & Management Policy~~

Code of Conduct

Conflicts of Interest Policy and Procedure

Diversity, Equity and Inclusion Policy

Elected Members Code of Conduct

Fraud Prevention and Management Policy

Integrity Framework

Investigation of Issues Protocol

Performance Management and Disciplinary Policy and Procedure

Protected Disclosures Procedure

~~Fraud Prevention and Management Policy~~

~~Code of Conduct~~

~~Disciplinary Policy, Performance Improvement Procedure~~

~~Investigation of Issues Protocol~~

~~Harassment & Bullying Prevention & Management Policy~~

~~Diversity, Equity and Inclusion Policy~~

~~Conflicts of Interest Policy~~

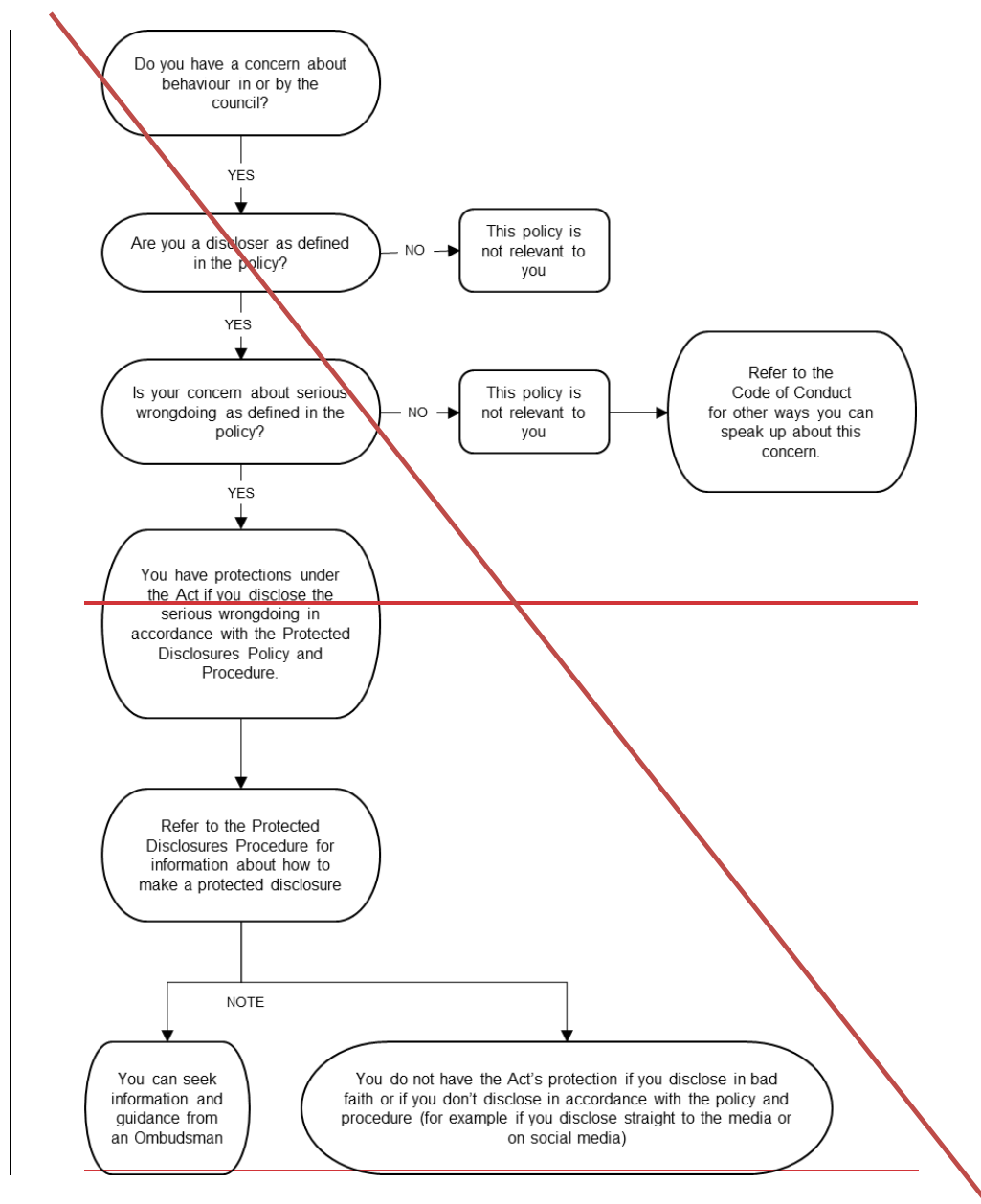
~~Integrity Framework~~

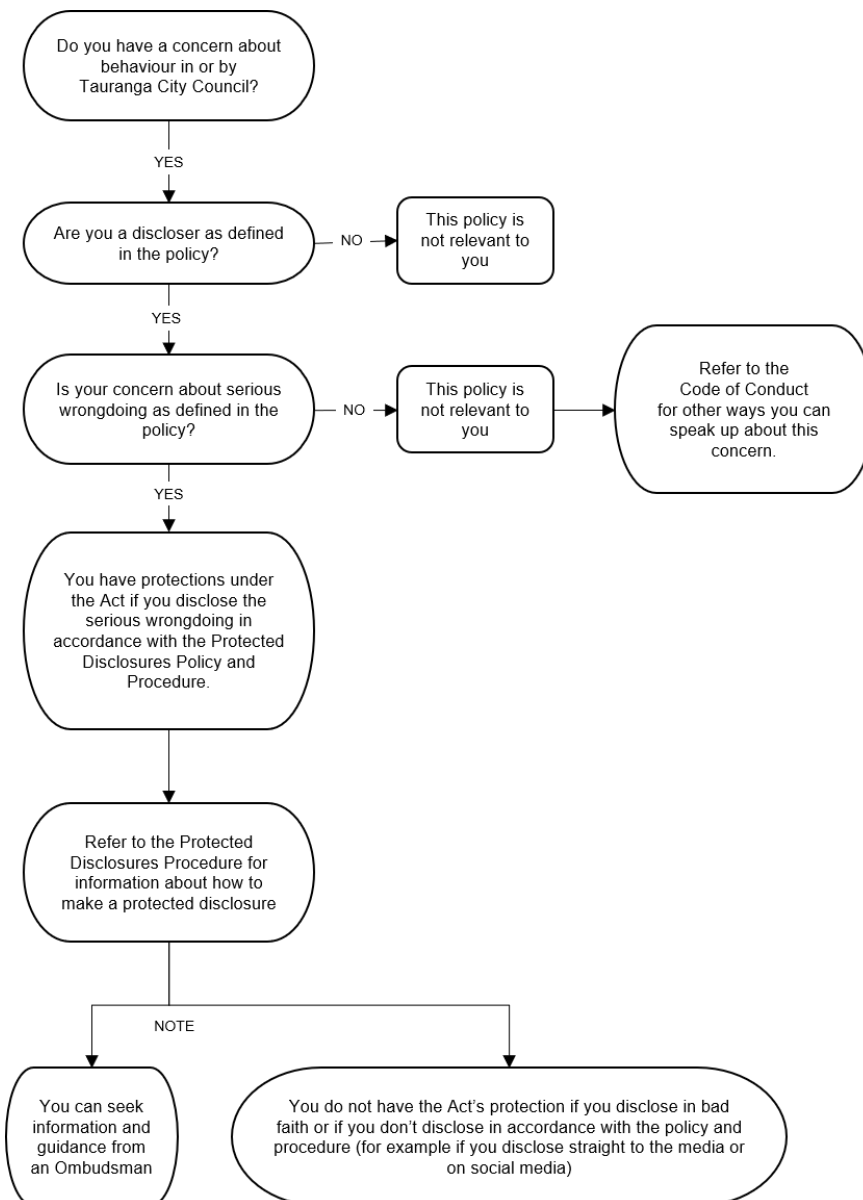
~~Elected Members Code of Conduct~~

9. SCHEDULES

Schedule 1: Flow Chart of how this policy applies to a discloser

Schedule 1: Flow chart of how this policy applies to a discloser





PROTECTED DISCLOSURES (PROTECTION OF WHISTLEBLOWERS) PROCEDURE



Procedure type	Internal
Authorised by	Executive Leadership Team
First adopted	28 October 2015
Revisions/amendments	5 December 2022 4 November 2025 (only updating 2.1.1 council officers) 2 November 2026
Review date	As required

1. PURPOSE

- 1.1. To provide guidance to all disclosers on the implementation of the Protected Disclosures Policy (the policy) in alignment with the Protected Disclosures (Protection of Whistleblowers) Act 2022 (the Act).

2. OPERATING PROCEDURE OR GUIDELINES

2.1 Seeking advice before a disclosure

- 2.1.1 A potential discloser may seek confidential advice from someone they trust (for example, their people leader, people business partner, or a member of the Senior Leadership team) before deciding whether to make a protected disclosure, in line with clause 5.6.2(d) of the policy.

- 2.1.2 These conversations must remain confidential, and the trusted person must not investigate the matter.

- 2.1.3 The trusted person should direct the individual to make the disclosure to an appropriate receiver as defined in the policy (for example, an appropriate council officer, the chief executive, the mayor, or an appropriate authority).

- 2.1.4 Information and advice for those considering making a disclosure can also be sought from an Ombudsman.

2.2 Making a protected disclosure – ~~standard approach~~ internal reporting pathway

- 2.2.1 Any potential discloser who intends to make a protected disclosure should, in the first instance, contact one or more of the following appropriate council officers as set out in section 5.43 of the policy:

- ~~• any member of the Executive team~~ ~~general manager;~~
- ~~chief operating and financial officer;~~
- ~~• head of Strategy, Governance and Climate Resilience;~~
- head of People, Performance and Culture;

- general counsel;
- ~~associate counsel;~~
- manager of Risk and Assurance; ~~or;~~
- Business Partner and Talent manager;
- ~~people business partner;~~
- ~~risk and business continuity advisor;~~
- ~~major projects director; or~~
- any other staff member with significantly similar position titles established in the future.

2.2.2 The potential discloser intending to make a protected disclosure should inform the appropriate council officer that he or she wishes the disclosure to be protected.

2.2.3 The disclosure may be made to the appropriate council officer verbally or in writing.

2.3 Making a protected disclosure – ~~escalated approach~~ alternative reporting pathway

2.3.1 If a discloser, for any reason, does not feel it is appropriate to make the disclosure to any of the appropriate council officers listed above, as set out in section 5.4.3 of the policy, the disclosure can be made at any time to:

- a) The chief executive;
- b) The mayor; or
- c) An appropriate authority.

~~2.2.2 A further disclosure can be made to a Government Minister if the discloser feels inadequate action has been taken, as set out in section 5.7 of the policy.~~

2.3.2 Disclosures to the chief executive, the mayor, or an appropriate authority ~~or a Government Minister~~ should be in writing.

2.4 Making a protected disclosure - confidential reporting mechanism

2.4.1 ~~The council~~ Tauranga City Council will also provide a mechanism for ~~anonymous confidential~~ reporting ~~via phone or email~~. This can encourage issues to be dealt with internally by providing a safe mechanism for individuals who are reluctant to use other channels to raise concerns. Individuals may choose to withhold their identity when using these channels, which means an anonymous disclosure could be received. However, Anonymous disclosures may be difficult to fully investigate, and disclosers may be encouraged to make a confidential disclosure in order to investigate the matter more thoroughly.

2.5 Making a protected disclosure – further disclosure to a Government Minister

~~2.5.1 A further disclosure can be made to a Government Minister in writing if the discloser feels inadequate action has been taken, as set out in section 5.7 of the policy.~~

2.6 Receiving a protected disclosure

- 2.6.1 The above procedures require the discloser making the protected disclosure to recognise it as such. However, this might not always be the case. As such, if there is any doubt, a disclosure should be treated as a protected disclosure until such time as that doubt is removed. The first response to a discloser is likely to set the tone for how they perceive their treatment throughout the process, and whether they are satisfied by the outcome.
- 2.6.2 The person receiving the protected disclosure should within 20 working days:
- Inform the person making the disclosure of the rights and protections (including the exceptions to those protections) offered by the Act, together with the circumstances where information may be shared with another appropriate authority under that Act;
 - Acknowledge in writing the date the disclosure was received (and, if it was made orally, summarise the receiver's understanding of the disclosure) and the fact that it is made in accordance with the Act;
 - Check with the discloser whether the disclosure has been made elsewhere (and any outcome); and
 - Check if any other ~~council~~ Tauranga City Council policies relate to the issue of disclosure (e.g. a matter of a serious risk to the health or safety of an individual may have been reported under the ~~Harassment & Bullying Prevention & Management Policy~~ Bullying, Harassment and Discrimination Policy or ~~discrimination under~~ the Diversity, Equity and Inclusion Policy).
- 2.6.3 The person receiving the protected disclosure should immediately inform the chief executive in writing (unless the chief executive is implicated in any alleged wrongdoing covered by the disclosure).
- 2.6.4 If the chief executive is implicated in any alleged wrongdoing covered by the disclosure the person receiving the protected disclosure should immediately inform the mayor in writing.
- 2.6.5 The chief executive (or the mayor in circumstances addressed by section 2.6.4 above) is responsible for initiating whatever investigative processes he or she considers appropriate in the circumstances.
- 2.6.6 The chief executive (or the mayor in circumstances addressed by section 2.6.4 above) should within 20 working days of the original disclosure:
- Consider the disclosure and whether it warrants investigation;
 - Deal with the matter by doing one or more of the following:
 - investigating the disclosure
 - addressing any serious wrongdoing by acting or recommending action
 - referring the disclosure as outlined in 2.7
 - deciding that no action is required as outlined in 2.8; and
 - Inform the discloser (with reasons) about what the receiver has done or is doing to deal with the matter in accordance with paragraph 2.6.6 b);
- 2.6.7 However, when it is impracticable to complete these actions within 20 working days, the receiver should carry out the actions described in 2.6.2 a) to d) and the chief executive (or mayor) should carry out 2.6.6 a) within 20 working days of the original disclosure and then should—
- Inform the discloser how long they expect to take to deal with the matter;
 - Appropriately update the discloser about progress;

- c) Deal with the matter as described in subsection 2.6.6 b); and
- d) Inform the discloser (with reasons) about what the receiver has done or is doing to deal with the matter in accordance with subsection 2.6.6 b).

2.7 Referring a protected disclosure

2.7.1 A disclosure may be referred to an appropriate authority (on more than one occasion) in certain circumstances, such as where it relates to:

- a) An offence
- b) An unlawful, a corrupt, or an irregular use of public funds or public resources
- c) Any other circumstance determined as high risk to the integrity of ~~the council~~ Tauranga City Council.

2.7.2 The discloser and the intended recipient will be consulted before the disclosure is referred.

2.7.3 If an appropriate authority receives a disclosure, they may refer the disclosure back to ~~the council~~ Tauranga City Council or to another appropriate authority. If an appropriate authority refers a disclosure back to ~~the council~~ Tauranga City Council, ~~the council~~ Tauranga City Council must inform the authority about what ~~the council~~ Tauranga City Council has done or is doing to deal with the matter (at the same time as ~~the council~~ Tauranga City Council informs the discloser of that).

2.8 Where no action is required

2.8.1 A receiver may decide that no action is required if:

- a) The disclosure does not involve serious wrongdoing, is not considered a protected disclosure, or is not made by a discloser
- b) The length of time between the alleged serious wrongdoing and the disclosure makes an investigation impracticable or undesirable
- c) The matter is better addressed by other means.

2.8.2 The receiver must inform the discloser of the reasons no action is required.

2.9 Practical assistance and advice for disclosers

2.9.1 A discloser will be offered practical assistance and advice as follows:

- a) having a support person accompany them when making a disclosure
- b) having a support person identify, assess and mitigate any risks to the discloser
- c) reminding the discloser that information and advice can also be sought from an Ombudsman
- d) reminding the discloser of the general support and guidance available through the employee assistance programme
- e) peer support of an employee not involved in investigating the disclosure in any way
- f) identifying a senior contact within the organisation to whom the employee can escalate any concerns or issues.

2.9.2 ~~Council~~ Tauranga City Council may contribute towards reasonable costs incurred by a discloser in making a protected disclosure (such as seeking advice related to the disclosure). This will be determined on a case-by-case basis.

2.10 Duty of confidentiality

~~2.7.1 The receiver must engage the council privacy officer at the earliest opportunity following the receipt of a disclosure.~~

2.10.21 Where a disclosure is made to an appropriate council officer, chief executive or mayor in accordance with the policy, he or she will use their best endeavours not to disclose any information that might identify the individual making the disclosure unless:

- (a) the individual consents in writing; or
- (b) the appropriate council officer, chief executive or mayor have reasonable grounds to believe that the release of the identifying information is essential:
 - (i) to the effective investigation of the allegations in the protected disclosure; or
 - (ii) ~~It is essential~~ to prevent serious risk to public health or public safety, or to the environment, or the health or safety of any individual; or
 - (iii) having regard to the principles of natural justice; or
 - (iv) to an investigation by a law enforcement or regulatory agency for the purpose of law enforcement.

2.10.32 Disclosers are encouraged to obtain independent legal advice or seek guidance from an Ombudsman prior to consenting to the disclosure of any identifying information.

2.10.43 ~~Before any identifiable information is released, The council Tauranga City Council will must~~ consult with disclosers before any information is released if where for the reason described in 2.10.1 (b)(i) or (iii) applies, and will must consult, if practicable, for reasons where 2.10.1 (b)(ii) or (iv) applies.

2.10.54 ~~After releasing identifying information for a reason described in subsection 2.10.1 (b), Tauranga City Council must inform the discloser of the release. The council will inform the discloser after releasing identifying information unless there is an urgent need to disclose, and consultation is not practical (e.g. where there is an immediate risk to health and safety of a person or the environment).~~

2.10.65 Where a receiver has concerns about the handling of an individual's personal information following the receipt of a disclosure, Tauranga City Council's privacy officer should be engaged at the earliest opportunity.

2.10.6 ~~The council Tauranga City Council~~ will meet its duty of confidentiality by ensuring:

- a) All information is managed as restricted documents in the ~~council's Tauranga City Council's~~ document management system. Access will be limited to those managing the disclosure.
- b) All disclosers will be able to request to view information they have disclosed and update or correct it at any time.
- c) Information is only shared with officers who will be managing the serious wrongdoing.
- d) As soon as a disclosure has been made, the appropriate council officer, chief executive or mayor will assign a pseudonym to the discloser. All communications or documents pertaining to the disclosure will omit the discloser's name or use the pseudonym, and omit the discloser's position.

2.11 Raising awareness of the policy and procedure

- 2.11.1 The policy and procedure will be available on the ~~council~~ [Tauranga City Council](#) public website.
- 2.11.2 The policy and procedure will be published widely on all internal communication platforms with information shared about how to use the procedure (such as inductions, staff communications, newsletters, Executive Stand Ups and chief executive updates).
- 2.11.3 At least every six months communication will go out to all employees to raise awareness.
- 2.11.4 Where possible, positive reinforcement and reporting on the outcomes of concerns that have been raised within the organisation will be shared, without disclosing identifying information.
- 2.11.5 Training on protected disclosures will be provided to all employees when they commence working at ~~the council~~ [Tauranga City Council](#).
- 2.11.6 Specialist training will be provided to people leaders and those appropriate council officers who will be receiving and handling protected disclosures, including information about who can be approached for confidential legal advice.

3. RELEVANT DELEGATIONS

- 3.1 Except with respect to circumstances addressed by section 2.6.4, the chief executive is responsible for the implementation of these procedures. The chief executive may delegate any or all responsibilities to whomsoever he or she deems appropriate in the circumstances.
- 3.2 With respect to circumstances addressed by section 2.6.4, the mayor is responsible for the implementation of these procedures and may delegate any or all responsibilities to whomsoever he or she deems appropriate in the circumstances.

4. REFERENCES AND RELEVANT LEGISLATION

Employment Relations Act 2000

Local Government Official Information and Meetings Act 1987

Office of the Auditor-General: Putting integrity at the core of how public organisations operate

Privacy Act 2020

Protected Disclosures (Protection of Whistleblowers) Act 2022

5. ASSOCIATED POLICIES/PROCEDURES

Bullying Harassment and Discrimination Policy

Code of Conduct

Conflicts of Interest Policy

Diversity, Equity and Inclusion Policy

Elected Members Code of Conduct

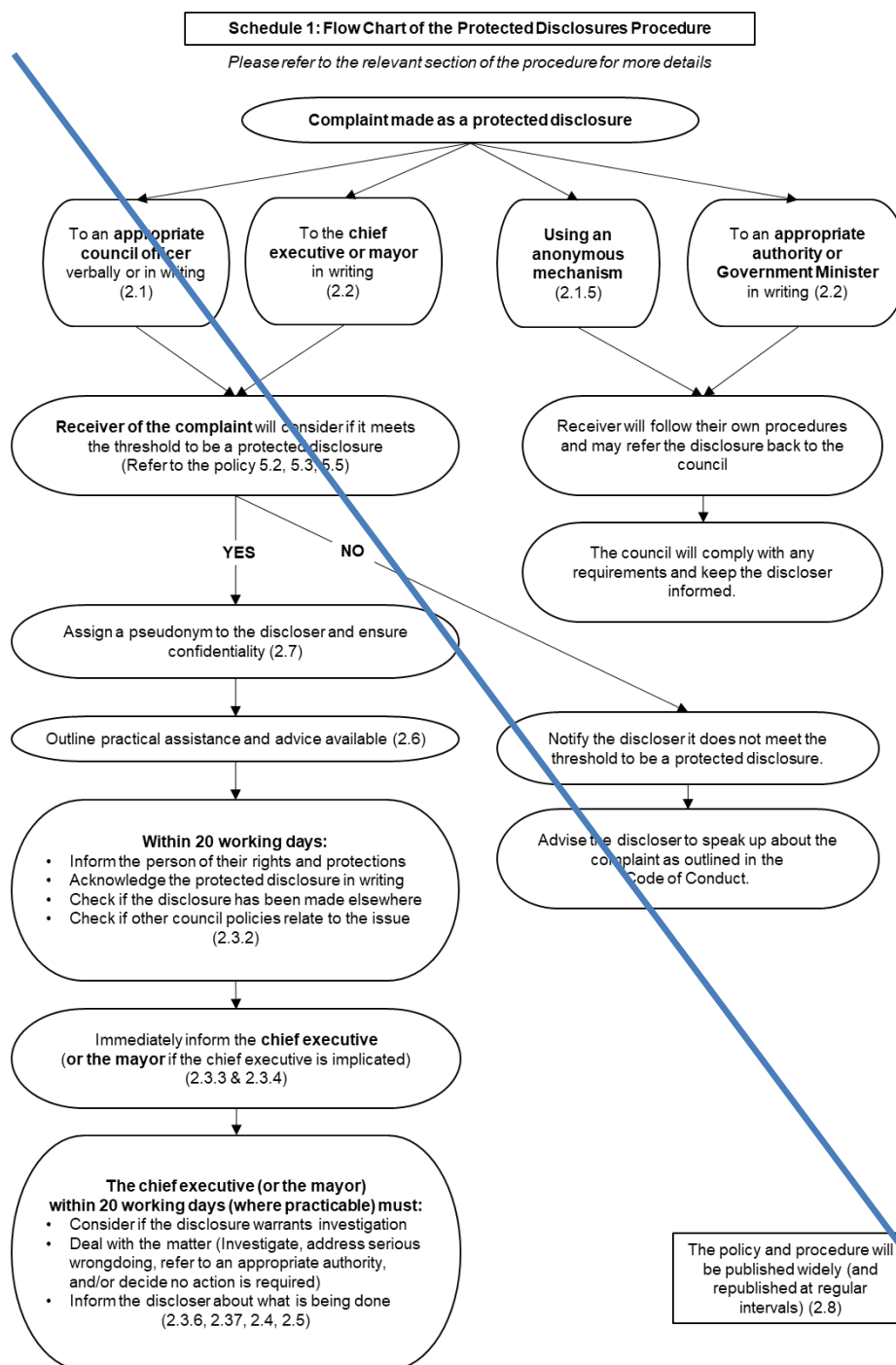
Fraud Prevention and Management Policy

Integrity Framework

Investigation of Issues Protocol
Performance Management and Disciplinary Policy
Protected Disclosures Policy

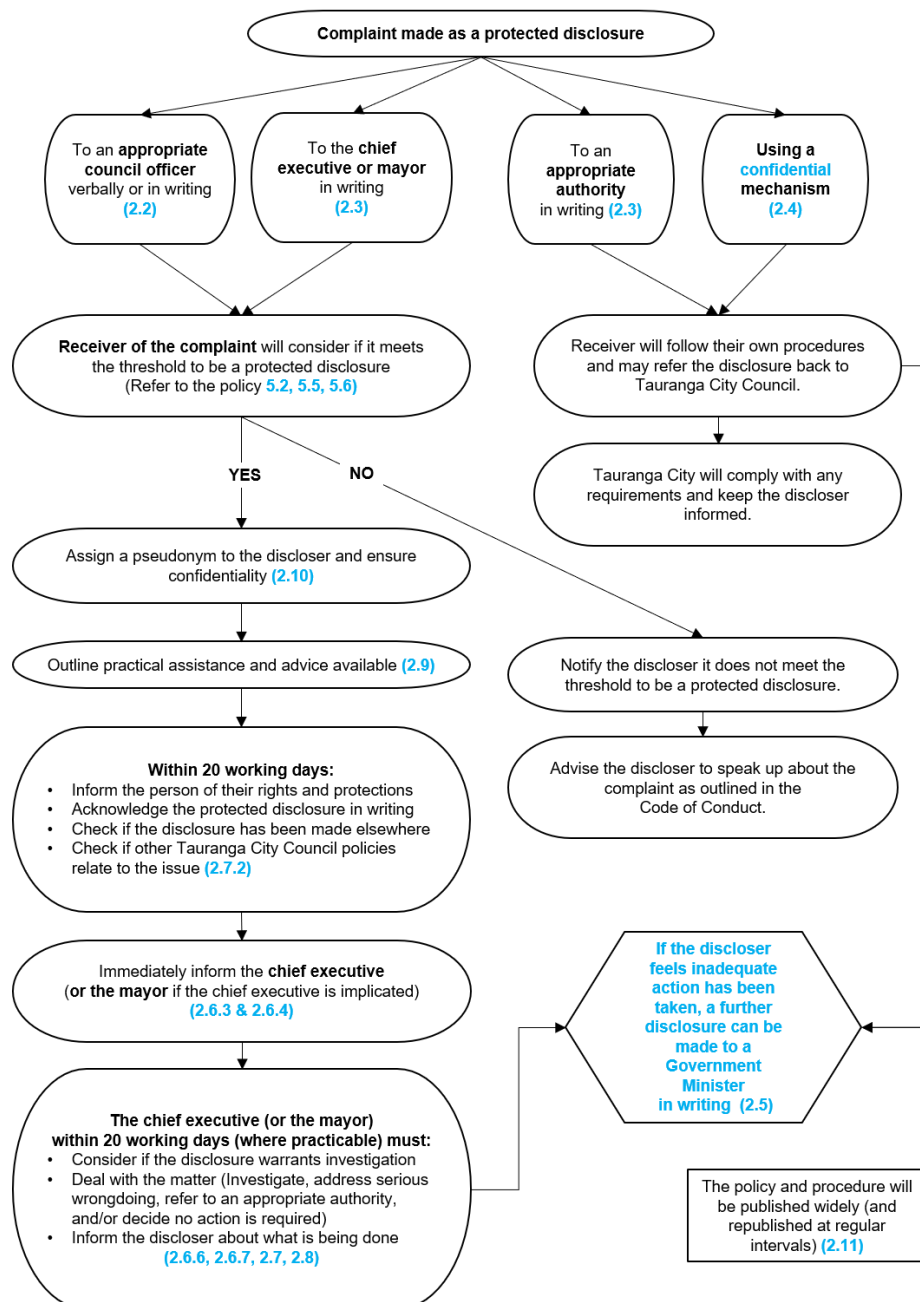
6. SCHEDULES

Schedule 1: Flow chart of the protected disclosures procedure



Schedule 1: Flow Chart of the Protected Disclosures Procedure

Please refer to the relevant section of the procedure for more details



9.2 Informational Deep Dive - Health & Safety Risk Management and Assurance Framework

File Number: A20795272

Author: Emily Karaka, Risk and Business Continuity Advisor

Authoriser: Craig Rice, Chief Operating and Financial Officer

PURPOSE OF THE REPORT

1. To provide assurance over Council's approach to managing health and safety risks through its Health & Safety Management System and assurance framework and demonstrate its practical application through a critical risk example.
2. To facilitate discussion with the Audit & Risk Committee on the H&S system and how it applies to TCC sites.

RECOMMENDATIONS

That the Audit & Risk Committee:

- (a) Receives the report "Informational Deep Dive - Health & Safety Risk Management and Assurance Framework".
- (b) Notes the information provided and seeks assurance as appropriate through discussion and questioning.

DISCUSSION

3. Subject matter experts will present the deep dive, including an example of hazard identification, management, controls and assurance.
4. Committee members will be invited to ask questions and seek assurance on the effectiveness of the Health & Safety Management System and hazard management framework.

NEXT STEPS

Nil

ATTACHMENTS

Nil

9.3 Audit & Risk Committee Work Programme November 2026 to November 2027

File Number: A21245445

Author: Emily Karaka, Risk and Business Continuity Advisor

Authoriser: Craig Rice, Chief Operating and Financial Officer

PURPOSE OF THE REPORT

1. The purpose of this report is to provide an update on and seek endorsement of the Audit & Risk Committee Work Programme – November 2026 to November 2027.

RECOMMENDATIONS

That the Audit & Risk Committee:

- (a) Receives the report "Audit & Risk Committee Work Programme November 2026 to November 2027".
- (b) Endorses the Committee's Work Programme, and notes that the programme will continue to be updated on an ongoing basis and reported to this Committee.

DISCUSSION

2. The work programme for the Committee over the next 12 months is outlined in the attachment.
3. The work programme includes reporting relation to the following key areas of Council:
 - (a) General Counsel including litigation, and information requests
 - (b) Digital/Cybersecurity reports and risks
 - (c) Risk and Assurance, including audit internal and external updates, fraud and integrity, risk framework and appetite
 - (d) Health and Safety reporting
 - (e) Council's policies that specifically come to the Audit & Risk Committee.
4. The additional meetings due to the change to bi-monthly (December 2026, March 2027, and September 2027) are scheduled to focus on the Organisational Improvement Programme (OIP), update on actions, two deep dives, and a site visit. Additional ad hoc items may be added if relevant outside of the quarterly reporting cycle.
5. Direction is sought from the committee for priority of future deep dives and site visits. This may be by business unit or activity, and/or by specific strategic or enterprise risk.
6. The proposed work programme will continually be updated and discussed with the Chair of the Committee on an ongoing basis. Exceptions and updates to the programme will be reported on a three-monthly basis to the Committee.

NEXT STEPS

7. The Committee's work programme will continue to evolve and be updated over time.

ATTACHMENTS

1. **Audit & Risk Committee work Programme - November 2026 to November 2027 - A21280656**  

WORK PROGRAMME - AUDIT & RISK COMMITTEE - NOVEMBER 2026 THROUGH TO NOVEMBER 2027			
Date	2 November 2026	Date	17 May 2027
Items	• OIP Progress / Update • Risk Report Q1 • Update on actual fraud / losses (as required) • IA&A Report Q1 • Digital/Cyber Risk Quarterly Report • H&S Report Q1 • Litigation Report Summary • LGOIMA Report Q1 • Protected Disclosures Procedure Update • Status Update on Actions • Deep Dive 1: Health & Safety • Deep Dive 2: Natural Hazards • Site Visit: N/A	Items	• OIP Progress / Update • Risk Report Q3 • Update on actual fraud / losses (as required) • IA&A Report Q3 • Digital/Cyber Risk Quarterly Report • H&S Report Q3 • Litigation Report Summary • LGOIMA Report Q3 • Status Update on Actions • Deep Dive 1: Pending committee direction • Deep Dive 2: Pending committee direction • Site Visit: TBA
Date	10 December 2026	Date	26 July 2027
	• OIP Progress / Update • Status Update on Actions • Deep Dive 1: Legal Risk • Deep Dive 2: Tauranga Airport • Site Visit: Tauranga Airport (related to deep-dive 2)		• OIP Progress / Update • Risk Report Q4 • Update on actual fraud / losses (as required) • IA&A Report Q4 • Digital/Cyber Risk Quarterly Report • H&S Report Q4 • Litigation Report Summary • LGOIMA Report Q4 and Annual • Status Update on Actions • Deep Dive 1: Pending committee direction • Deep Dive 2: Pending committee direction • Site Visit: TBA
Date	15 February 2027	Date	6 September 2027
	• OIP Progress / Update • Risk Report Q2 • Update on actual fraud / losses (as required) • IA&A Report Q2 • Digital/Cyber Risk Quarterly Report • H&S Report Q2 • Litigation Report Summary • LGOIMA Report Q2 • Status Update on Actions • Deep Dive 1: Pending committee direction • Deep Dive 2: Pending committee direction • Site Visit: TBA • Fraud / Integrity Controls • Audit NZ Final 2025/2026		• OIP Progress / Update • Status Update on Actions • Deep Dive 1: Pending committee direction • Deep Dive 2: Pending committee direction • Site Visit: TBA
Date	30 March 2027	Date	15 November 2027
	• OIP Progress / Update • Status Update on Actions • Deep Dive 1: Pending committee direction • Deep Dive 2: Pending committee direction • Site Visit: TBA • TBC - Risk Appetite Check In (pending OIP actions)		• OIP Progress / Update • Risk Report Q1 • Update on actual fraud / losses (as required) • IA&A Report Q1 • Digital/Cyber Risk Quarterly Report • H&S Report Q1 • Litigation Report Summary • LGOIMA Report Q1 • Management of Suspected Fraud Policy (last rev Dec 2022) • Status Update on Actions • Deep Dive 1: Pending committee direction • Deep Dive 2: Pending committee direction • Site Visit: TBA

9.4 Q1 Report LGOIMA and Privacy Requests - July - Sept 2026

File Number: A21282836

Author: Kath Norris, Team Leader: Information Requests

Authoriser: Craig Rice, Chief Operating and Financial Officer
Andrew Hough, General Counsel

PURPOSE OF THE REPORT

1. To provide the Audit & Risk Committee with an overview of LGOIMA and Privacy Act requests received and managed during the first quarter of 2026/27, including request volumes, performance, key trends, risks and any significant changes since the previous reporting period.

EXECUTIVE SUMMARY

2. **Key themes:** Council received 236 requests in Q1 2026/27: 221 LGOIMA, 14 Privacy Act and one combined request. This was 67% more than the previous quarter's 141 requests. Despite increased demand, reported statutory timeframe compliance was 99%, and the average response time reduced by three days to 11 days. At quarter-end, 37 requests remained open. Individuals accounted for 171 of the 236 requests, and 27 requesters made two or more requests. Mauao-related requests totalled 24, including 22 received following publication of the KC Davison External Review into Mount Beachside Holiday Park.
3. **Risks:** Higher request volumes, repeat demand and complex information requirements place pressure on the Information Requests team and responding business groups, particularly the Chief Operating & Financial Office, Operations & Infrastructure, and Regulatory & Community Services. Maintaining timely responses remains a key risk where requests require extensive searches, consultation, legal review or privacy assessment.
4. **Opportunities:** Request and cost data can help identify recurring topics for proactive publication, including Mauao-related information where appropriate, and target support to business groups receiving the greatest demand. Earlier triage, clearer scoping and engagement with requesters and business groups can help manage complex requests and support appropriate use of available legislative tools.

RECOMMENDATIONS

That the Audit & Risk Committee:

- (a) Receives the report "Q1 Report LGOIMA and Privacy Requests - July - Sept 2026".
-

ATTACHMENTS

1. Q1 Report LGOIMA and Privacy Requests - July-Sept 2026 - A21337560  

LGOIMA and Privacy Q1 Report for 2026/27 year

How many requests did we receive?

236 = **221** LGOIMA + **14** Privacy + **1** combined LGOIMA & Privacy

- Requests have increased 67% since last quarter and a 134% increase compared to the same quarter in the year 2025/26. There was **1** follow-up request received.
- 37 requests remain open.

How long did it take us to respond?

11 = the average number of days to provide a response, three days less than in the last quarter.

99% = requests responded to within the statutory time frame.

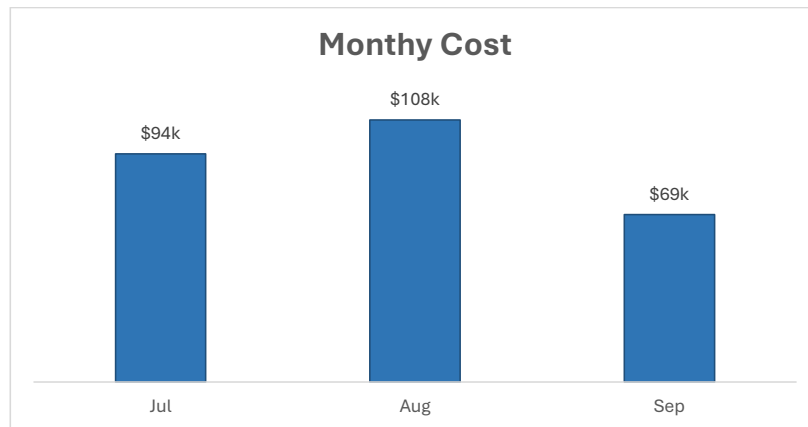
- There were **182** responses provided within the 20 working-day time frame.
- There were **17** extensions notified and responded to within the extended time frame.
- Response times ranged from a minimum of **1** day to a maximum of **36 days** (extended response).

The following table shows the top seven requesters by hours spent, and the associated cost.

Top Requesters by Hours	Hours	Cost
1 – Organisation	44	\$10,373
2 – Organisation	33	\$8,888
3 - Individual	28	\$6,070
4 – Individual	25	\$4,380
5 - Individual	24	\$6,430
6 - Organisation	23	\$4,538
7 - Individual	21	\$4,935

Overall, all requests (LGOIMA, Privacy, Follow Ups, and CCTV) are estimated to have taken a total of 1,282.0 staff hours at a cost of \$274,210 broken down by month as follows:

Cost by Month of All Responses

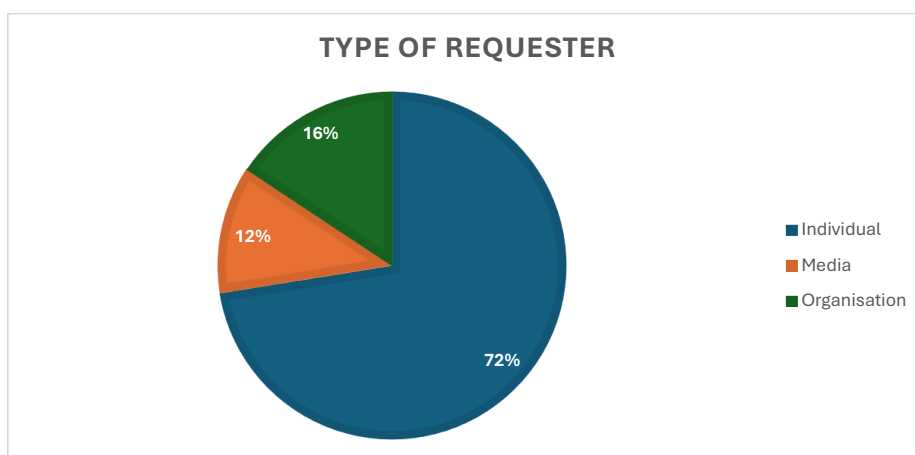


This quarter has had a 50 % increase in costs from the previous due to volumes increasing.

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?

171 individuals + **37** organisations + **28** media organisations

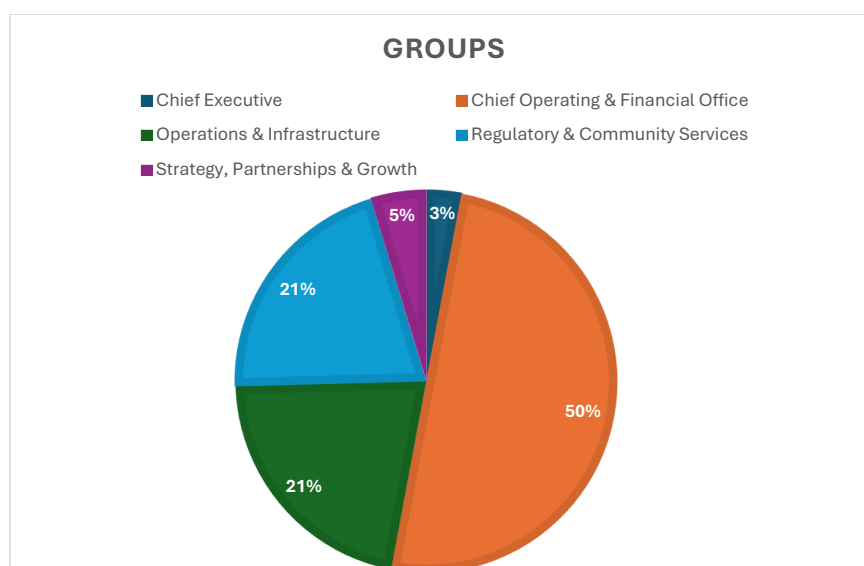
**Repeat Requests**

27 = number of requesters who made two or more requests

- One Media organization made 13 requests
- One Individual made 12 requests
- One Organisation made 10 requests
- One Organisation made 6 requests
- One Individual made 5 requests

What groups received the requests?

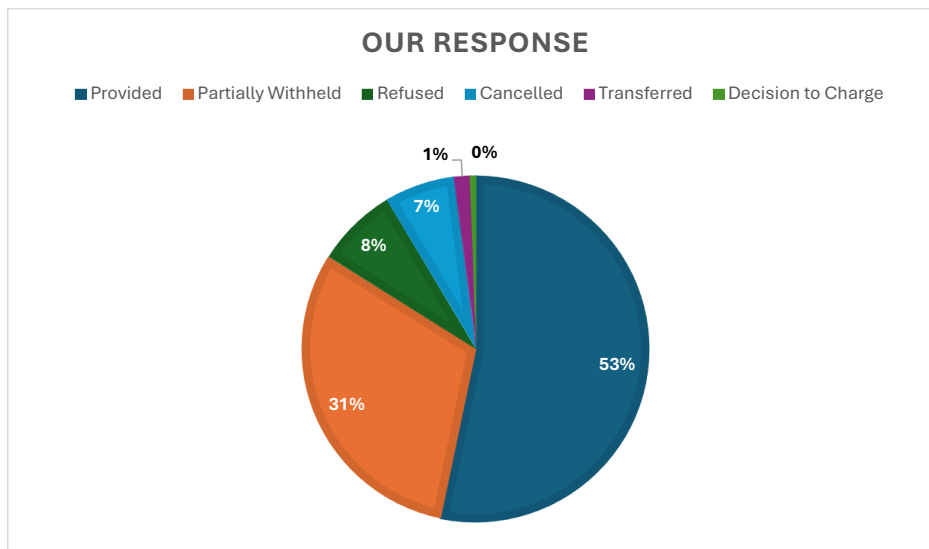
7 Chief Executive + **118** Chief Operating & Financial Office + **51** Operations & Infrastructure +
49 Regulatory & Community Services + **11** Strategy Partnerships & Growth



What was our response?

106 provided + **61** partially withheld + **15** refused.

In addition, **13** cancelled + **3** transferred + **1** Decision to charge.

**Mauao related**

Prior to the release of the KC Davison External Review into Mount Beachside Holiday Park, two requests relating to Mauao were received in this quarter. Following its publication, a further 22 Mauao-related requests were received.

Common requests

- Organisational expenditure (internal/external): **19**
- Dog Control: **15**
- Memorial Park Pool: **12**
- Water related: **5**
- Infringement: **5**

Ombudsman and Privacy Investigations for Q1

4 received 3 resolved and 9 remain open

Privacy Commissioner Complaints 0**Q4 key themes, risks and opportunities**

Q4 saw an increase in request volumes and therefore costs to respond compared with the previous quarter. The quarter was characterised by a high proportion of individual requesters, a small number of repeat requesters generating a material share of workload, and continued pressure on business groups that hold operational and regulatory information.

- **Key themes:** Request volumes increased by 67% from the previous quarter, with most requests coming from individuals. Repeat requesters remained a feature, including one individual making 12 requests. Chief Operating and Financial Office, Regulatory and Community Services, and Operations and Infrastructure received the largest share of requests.
- **Risks:** The main risks are workload concentration, increased cost, reliance on self-reported time data, and the need to maintain statutory compliance where requests require consultation, large searches, legal review, or privacy assessment. Open Ombudsman matters also require continued monitoring to ensure any systemic issues are identified early.
- **Opportunities:** There is an opportunity to use request and cost data to identify high-demand topics, improve proactive publication where appropriate, support business groups with recurring request types, and strengthen early triage of complex or repeat requests to manage effort and statutory timeframes by using the available legislative tools available to manage complex and repeat requests.

CCTV Requests

There were 99 requests for CCTV footage. TTOC provides the footage, and Information Requests manages the request.

Of the CCTV requests, 36 were withheld/refused for privacy reasons or because we did not have the footage.

100% were responded to within the statutory timeframe

9.5 Status Update on actions from prior Audit & Risk Committee meetings**File Number:** A21336216**Author:** Quinn Tawaka, 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 9.5 - Status Update on actions from prior Audit & Risk Committee meetings - Attachment 2 - Attachment 2 - Public Excluded Actions from Audit & Risk Committee as at 22 October 2026	s7(2)(g) - The withholding of the information is necessary to maintain legal professional privilege.

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".
- (b) Retains attachment 2 in public excluded.

BACKGROUND

2. This is a recurring report provided to each Audit & Risk Committee meeting. The next report will be provided to the meeting on 10 December 2026.
3. The attached update includes all open actions and actions completed since the last report on 25 August 2026. Once reported, completed actions are archived and made available in the Stellar library.

DISCUSSION

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

Status of actions	No. actions
Closed (completed since the last report)	5
In progress	4
Pending (waiting on something)	0
To be actioned	0

Total actions included in this report	9
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5. The full status update information is provided as:
- Attachment 1** (8 actions from public agenda items) and
- Attachment 2** (1 action from public excluded agenda items).

ATTACHMENTS

1. **Attachment 1 - Actions from Audit & Risk Committee as at 22 October 2026 - A21335065**  
2. **Attachment 2 - Public Excluded Actions from Audit & Risk Committee as at 22 October 2026 - A21335067 - Public Excluded**

Meeting Date	Agenda Ref.	Report Name	Action Required	Status Update (incl anticipated / actual completion date)	Status Summary	Date Closed	GM / CE Responsible
2026							
25-Aug	9.5	Delegations Manual	That staff note that co-pilot will not pick up on the reo words and look into what could be done about this, if anything.	Update 12 Oct 2026: The Agent can understand the reo but it will not speak it back. There is no mechanism to add a banner to state this.	Closed	12 Oct 2026	Craig Rice
25-Aug	9.5	Delegations Manual	That staff look at the substance of the delegations going forward.	Update 12 Oct 2026: On 25 August the ARC passed the following resolution. A comprehensive review and rewrite of the Delegations Manual is not recommended at this time, and that retaining a detailed prescription Delegations Manual is preferable. In the light of this resolution, the appropriate time to consider the substance of the delegations manual will be once there is further clarity on future reforms including Head Start and any amalgamation.	In progress		Craig Rice
25-Aug	9.8	Status Update on actions from prior Audit & Risk Committee meetings	Assess whether the risk management policy should still be in progress.	Update 22 Sept 2026: The current revision of the risk management policy was adopted at the Audit & Risk Committee 17 November 2025. The next scheduled revision is 28 November 2026.	In progress		Craig Rice
5-May	9.1	Status Update on actions from prior Audit & Risk Committee meetings	That staff review the delegations manual to ensure it is in a form that elected members can understand and deliver the outcome by August, without compromising other ongoing work.	Update 18 May 2026: Advice has been provided to Craig Rice dated 18 May 2026, confirming that, while the delegations manual is lengthy, its prescriptive approach supports clarity and reduces legal risk, and that a full rewrite would be resource-intensive and unlikely to materially address concerns. Following endorsement from the Craig, the proposed approach is to retain the current manual and improve usability through digitisation (e.g. an interactive landing page to guide staff to the relevant delegation). Engagement with the Digital team has confirmed this can be delivered in-house. A paper will be prepared for a future Audit & Risk Committee meeting to confirm and progress implementation.	Closed	22 Oct 2026	Craig Rice
5-May	9.1	Status Update on actions from prior Audit & Risk Committee meetings	That staff distribute the compiled information on the cost of fleet vehicles to all elected members by email by the end of the week.	Update 18 May 2026: The information requested has been sent to all the members of the Audit & Risk Committee. Update 25 May 2026: Issued – subsequent insight on utilisation of vehicles beside 90D to be issued on Friday 29 May 2026 Update 29 June 2026: Information has been distributed to Elected Members (Andy is there a date for that please). Staff are working through the data and opportunities to optimise fleet. Update 12 Oct 2026: Further questions asked and answered from Deputy Mayor from 23-28 August. No further correspondence since then.	Closed	22 Oct 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
5-May	9.3	Health, Safety and Wellbeing Quarterly Report: Q3 January to March 2026	That staff provide an update at the next meeting on the implementation of a fit-for-purpose system to manage and monitor asbestos.	Update: 7 May 2026: Staff are working on this for next committee meeting on 25 August. Update: 12 Oct 2026: This action will stay on the tracker to monitor where we are at with the proposed new system for Asbestos Management.	In progress		Craig Rice
5-May	9.3	Health, Safety and Wellbeing Quarterly Report: Q3 January to March 2026	That staff provide an update at the next meeting on the impact and progress of the health and safety governance reform bill, particularly regarding landowner duties.	Update 7 May 2026: This information will be provided at the 25 August Meeting. Update 12 Oct 2026: This information was updated at the 25 August Meeting. There were no further questions from Elected Members.	Closed	22 Oct 2026	Craig Rice

9.6 Health, Safety and Wellbeing Quarterly Report: Q1 July to September 2026**File Number: A21246958****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 July to September quarter.
2. To highlight to the Committee any opportunities and/or risk, and any significant changes since the last report.

RECOMMENDATIONS

That the Audit & Risk Committee:

- (a) Receives the report "Health, Safety and Wellbeing Quarterly Report: Q1 July to September 2026".

EXECUTIVE SUMMARY

3. Health, Safety and Wellbeing - Q1 2026/27: This report provides a summary of health, safety and wellbeing activities and outcomes for the quarter, intended to keep the Audit & Risk Committee informed. The report includes updates on officer due diligence activities, key health and safety initiatives, event reporting and reviews of three notifiable events. Feedback on content or topics the Committee would find useful is welcomed.
4. Due Diligence: Officer due diligence activities continue during the quarter with 11 engagements completed, comprising four leadership desk-based reviews and seven sites visits across Airport and Te Manawataki o Te Papa. These engagements focused on obtaining assurance over critical health and safety risks, contractor management, emergency preparedness, workforce wellbeing and the effectiveness of operational risk controls.
5. Asbestos Management: Progress continues on strengthening Council's asbestos management framework, with 33 asbestos surveys completed during the quarter and 84 remaining. Survey activity is following a risk-based approach focused on higher-priority assets. The programme continues to improve Council's understanding of asbestos-related risks, strengthen information quality and support compliance with legislative requirements. Opportunities to further automate asbestos information management continue to be assessed.
6. HSW Management System Replacement: Work is underway to replace Council's current Health, Safety and Wellbeing management system ahead of the vendor retirement of Damstra on 30 June 2027. A business analyst is supporting the development of a requirements register, confirmation of critical functional needs and benchmarking with other local councils. This work will support an evidence-based decision on the most appropriate replacement solution and ensure continuity of Council's core HSW capability.
7. Event Reporting and Assurance: A total of 273 events were reported during the quarter, including three notifiable events. One involved a serious injury and two had the potential for serious harm. All three events were notified to WorkSafe, however none resulted in investigation. Internal investigations identified opportunities to strengthen controls relating to asbestos response, contractor assurance and venue safety, with corrective actions implemented and learnings shared to prevent recurrence.

ATTACHMENTS

1. **2026/27 Q1_HSW Quarterly Report_PDF - A21336977** [↓](#) 



Q1 July - September

Health, Safety & Wellbeing



Safe + well every day

TCC Due Diligence Site Visits

During the quarter, 11 officer due diligence engagements were undertaken, comprising four leadership desk-based reviews and seven site visits across Airport and Te Manawataki o Te Papa. These engagements provided visibility of health, safety and wellbeing risks and controls across a range of Council activities, including construction and civic development, public-facing facilities, transport, waters, city operations, and spaces and places. The due diligence activities combined leadership discussions with operational engagement to support officer oversight and identify areas requiring further assurance of follow-up.

Key themes included emergency preparedness, contractor assurance, risk management, workforce wellbeing, leadership visibility and learning from events. Discussions reinforced the importance of effective risk controls, consistent event escalation, quality risk registers, and sharing lessons and insights across portfolios.

The engagements resulted in a number of practical improvements, including reviews of emergency and evacuation arrangements, strengthened contractor assurance, enhanced site-specific risk controls, and improved risk reporting and oversight. Actions identified through due diligence activities are being progressed through existing operational and governance processes.



11 Due Diligence Engagements

- 4 leadership desk-based reviews
- 7 site visits across:
 - Airport
 - Te Manawataki o Te Papa



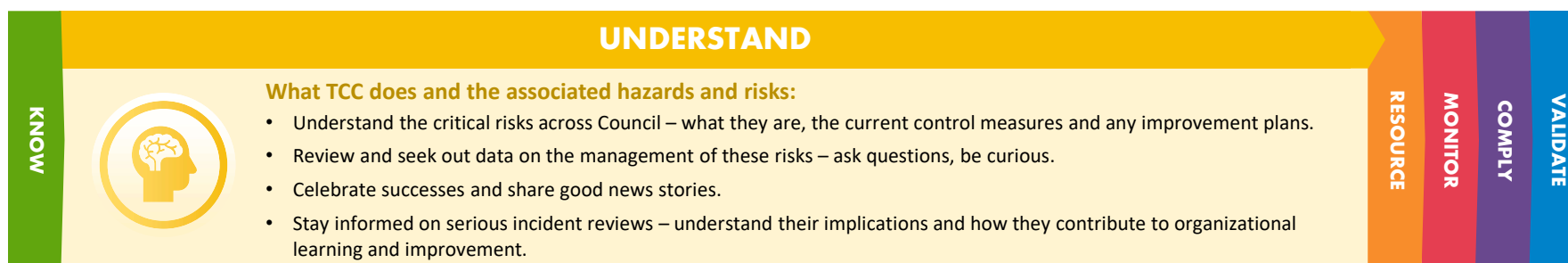
Key Themes Discussed

- Emergency preparedness
- Contractor assurance
- Risk management
- Worker wellbeing
- Leadership oversight



Key Outcomes

- Emergency plans reviewed
- Contractor oversight strengthened
- Risk registers reviewed
- Site hazards identified





Q1 July - September

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INITIATIVES AND UPDATES



Improving Asbestos Management

Following the identification of assurance risks within the asbestos management system, improvement work has continued with a focus on completing asbestos surveys across higher-priority assets and improving the quality of asbestos information available to support risk management and decision-making.

Asbestos survey update

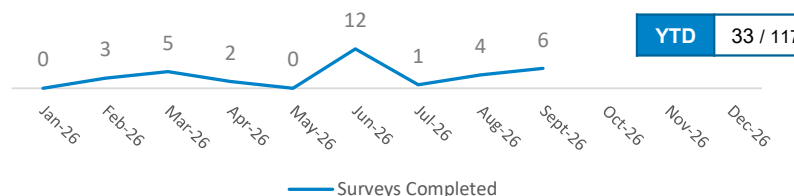
Since the previous report, **33 asbestos surveys** have been completed across Council assets, with **84 surveys remaining**. Survey activity has followed a risk-based approach, prioritising assets with a higher likelihood of asbestos presence, greater occupancy levels, or where maintenance, refurbishment or operational may disturb asbestos-containing material.

Risk management and assurance

The survey programme has improved Council's understanding of asbestos risks across its asset portfolio and strengthened the quality and completeness of asbestos information. This work is progressively bringing Council into closer alignment with legislative requirements by improving the identification, recording and management of asbestos-containing materials.

Asbestos information is currently maintained and communicated through established manual processes to support operational activities, contractor management and future asset works. Opportunities to further automate these processes continue to be assessed, with consideration being given to the cost-proportionate value and financial feasibility of a digital solution.

Completed Asbestos Surveys by Month



Assets	Surveys Outstanding		Status	Estimated Completion
	Dec '25	Oct '26		
Not Surveyed	11	-	Complete	-
Resurvey High Priority	18	2	In Progress	Dec 2026
Resurvey Medium Risk	9	2	On schedule	Dec 2026
Resurvey Low Risk ¹	85	80	On Schedule	Mid-late 2027
Surveyed – Not Expired ²	16	42	-	-

¹ Since the previous update, historic reports for previously unrecorded assets have been added to the asbestos register.

² Data excludes surveyed assets with no identified ACMs and divested (sold or demolished) assets.



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HSW Management System Replacement



DAMSTRA END-OF-LIFE

Council's current Health Safety and Wellbeing (HSW) management system, Damstra, will be retired by the vendor on 30 June 2027.

Work is underway to define Council's requirements and assess replacement options before the current system becomes unavailable.

Why a HSW management system is required

While not a legal requirement, a system helps Council meet its obligations under the Health and Safety at Work Act 2015 by providing structure, visibility and an audit trail for HSW activities.

The system supports:

- Enable easy reporting of hazards, incidents and near misses
- Manage risks, investigations and corrective actions
- Oversee contractor, training and health monitoring requirements
- Maintain records and support compliance reporting
- Provide visibility of HSW performance for management and governance.

Without a suitable replacement, these activities would rely on manual processes, significantly increasing administrative effort and reducing organisational visibility, assurance and continuity.

Progress to date

We are currently working with a business analyst to clearly define our requirements.

This includes:

- Reviewing how Damstra is currently used
- Confirming functional, operational, legal, privacy, security and records requirements
- Identifying critical functions and integration needs
- Developing a requirements register
- Engaging with other local councils to share insights and benchmark approaches
- Mapping requirements to our wider risk management framework

This work will ensure options are assessed against Council's confirmed needs rather than simply replicating the existing system.

Next steps

We will take a dual approach to identify the best solution for Council:

1 Test the market

Engage with potential vendors to understand available HSW solutions and assess them against our requirements.

2 Further assess internal systems

Explore opportunities to meet some or all requirements through existing council systems where this provides better integration and value.

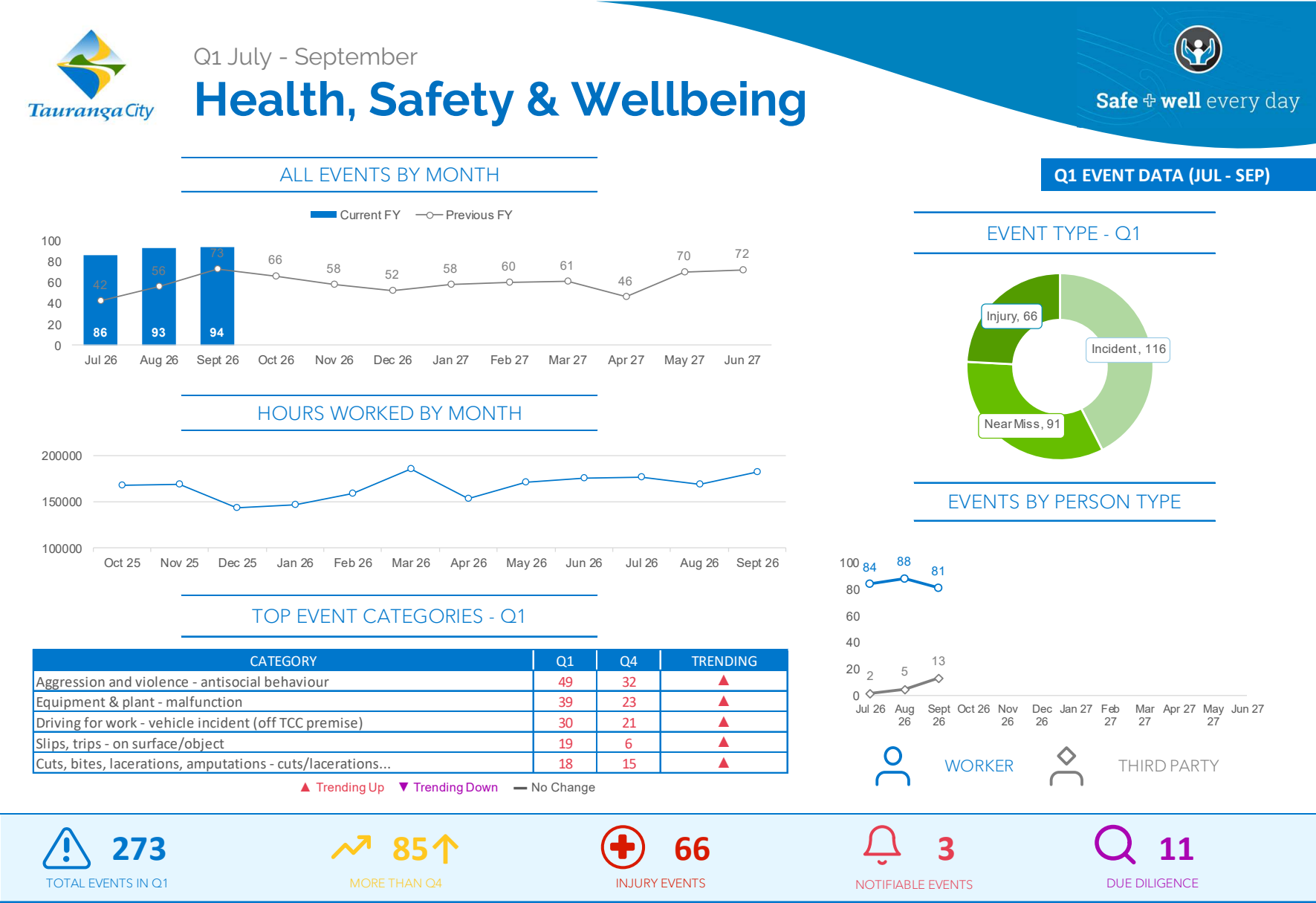
Wider review and considerations

The replacement system will be considered as part of the wider review of our risk management framework and will inform opportunities and considerations arising from the Mauao review, with focus remaining on the immediate need for continuity of Council's core HSW capability.



COMMITTEE ASSURANCE

Requirements are being defined before replacement options are assessed. This structured and collaborative approach will support an evidence-based decision that maintains essential HSW capability.





Q1 July - September

Health, Safety & Wellbeing



NOTIFIABLE EVENTS: QUARTERLY OVERVIEW

Three notifiable events were reported during the quarter. One resulted in a serious injury, while two had the potential to cause serious harm. All three events were notified to WorkSafe however, none resulted in investigation.

1

SUSPECTED ASBESTOS WASTE

Council asset: playground area



What happened

A bag marked as asbestos waste was discovered during a routine playground inspection. The bag was handled and removed before the area has been assessed by an approved asbestos specialist.



Key findings

Subsequent information established there was no asbestos contamination. The investigation identified the material should have remained undisturbed while the area was secured and specialist assistance obtained.



Response and assurance

Procedures have been updated to strengthen the response to suspected asbestos-containing material, including site isolation and engagement of approved specialists.

2

PERFORMER-RELATED FALL

Council operated venue



What happened

A performer/actor sustained serious fractures following a slip and fall during a performance at a Council-operated venue.



Key findings

The investigation found reduced floor grip caused by a combination of stage-surface conditions, bubble-fluid residue and moisture from fog effects.



Response and assurance

Additional floor-grip checks, revised cleaning processes and reduced fog-machine run times were implemented.

3

CONTAINER-LIFTING INCIDENT

Council operational site



What happened

During the relocation of an office container, lifting equipment shifted and the container fell to the ground. No injuries occurred however, the event had the potential for serious harm.



Key findings

The investigation identified deficiencies in lifting practices, exclusion-zone management and contractor oversight during the lift.



Response and assurance

The contractor completed additional training and reviewed lifting practices. Council is strengthening contractor assurance requirements, including lift-plan review and verification of critical controls during high-risk work.

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 25 August 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)(b)(ii) - The withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information s7(2)(d) - The withholding of the information is necessary to avoid prejudice to measures protecting the health or safety of members of the public s7(2)(e) - The withholding of the information is necessary to avoid prejudice to measures that prevent or mitigate material loss to members of the public s7(2)(g) - The withholding of the information is necessary to maintain legal professional privilege 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: Q1 July to September 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 - Staff Wellbeing - Verbal Update	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
11.4 - Digital/Cyber Quarterly Risk 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
11.5 - Report Back on Incident Management	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)(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
11.6 - Commercial Landslide Risk - Verbal Update	s7(2)(h) - The withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities	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
11.7 - Risk Register - Quarterly Update Status	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
11.8 - 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
Confidential Attachment 2 - 9.5 - Status Update on actions from prior Audit & Risk Committee meetings	s7(2)(g) - The withholding of the information is necessary to maintain legal professional privilege	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

12 CLOSING KARAKIA