



# **ATTACHMENTS MINUTES**

**Audit & Risk Committee meeting**

**Monday, 21 July 2025**



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**11.3 Risk Register - Quarterly Update****File Number:** A18393072**Author:** Chris Quest, Manager: Risk & Assurance  
Chris Smith, Risk & Business Continuity Advisor**Authoriser:** Alastair McNeil, General Manager: Corporate Services

<b>Section under the Act</b>	The grounds on which part of the Council or Committee may be closed to the public are listed in s48(1)(a) of the <i>Local Government Official Information and Meetings Act 1987</i> .
<b>Sub-clause and Reason:</b>	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.

**PURPOSE OF THE REPORT**

1. To inform the Committee of the current status of the Risk Register.

**RECOMMENDATIONS**

That the Audit &amp; Risk Committee:

- (a) Receives the report "Risk Register - 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 attachment is to remain in the public excluded to prevent the disclosure or use of official information for improper gain or improper advantage.

**EXECUTIVE SUMMARY**

2. TCC has eight Strategic Risks, one remaining critical. 14.6% of active corporate risks are also rated as critical. Efforts to enhance risk management skills are ongoing, with the focus this quarter on the review of our strategic risks. Emerging threats include climate change, pandemics, cybersecurity, insider threats, and economic vulnerabilities.
3. The migration of Interests Registers to Camms is progressing, with phase one scheduled for August 2025. Privacy incidents, mainly due to human error, are being mitigated with appropriate measures. Business Continuity planning is active, with validation testing undertaken in May. Monthly reviews of Gift and Hospitality declarations continue, and the Senior Leadership Interest Register has been updated as planned.

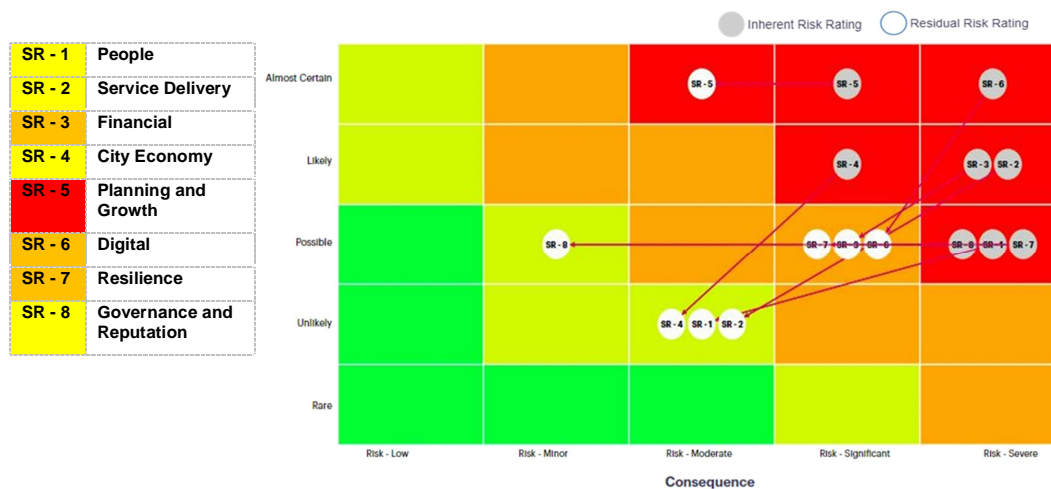
**BACKGROUND**

4. Risk management is the awareness of potential outcomes, and the decision-making processes and actions taken to deliberately seek benefits and reduce disbenefits. Effective risk management requires a strategic, organisation-wide perspective to guide decision-making at the management level. Open discussions about risks and management strategies among teams help address issues proactively and stay responsive to opportunities and threats.

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5. Controls are actively developed with teams to reduce unacceptable risks, which supports continuous improvement of processes, improved efficiencies and identifies synchronicities across teams.
6. A critical risk does not necessarily mean a significant threat is imminent; the Risk Framework prescribes how the level of a risk is calculated by considering both Likelihood and Consequence, and a risk with the potential effect assessed as 'Severe' may have a Likelihood assessment of 'Possible' (appendices 2, 3 and 4 of the Risk Framework).
7. Key items discussed in this report include the current status of risks on the risk register, national and international horizon scanning, and an overview of Privacy incidents, integrity related matters, and Business Continuity planning and preparedness.
8. The required outcome from this report is for the committee to be aware of the current risk level of the organisation, and where appropriate, provide direction at the strategic level as to which risks are acceptable or unacceptable.



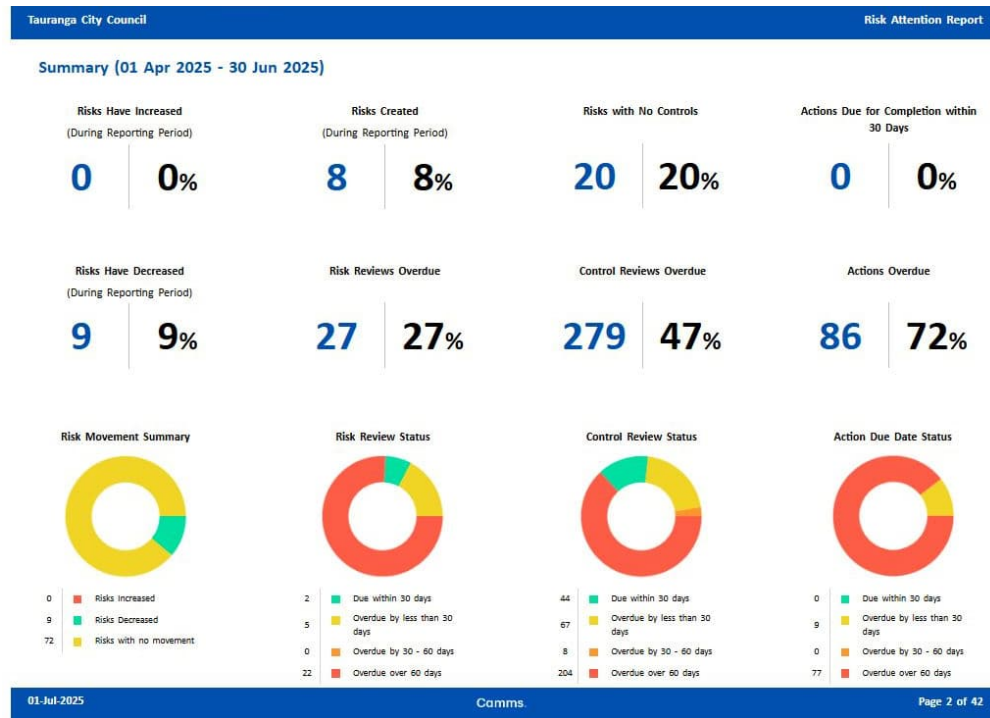
9. The heatmap above shows only the position of the eight Strategic Risks. The value of these is initially determined by the 'child' Corporate risks, a summary of which is provided in the attachment. In addition, there is knowledge and information not currently captured within Camms/Riskconnect, which risk owners utilise on a day-to-day basis to manage risk.
10. The rating of one of our eight strategic risks remains critical, and 14.6% of our active corporate risks (12 out of 82) continue to be rated as critical. This is a reduction from last quarter (24%) noting that a number of corporate risks have been made inactive in the quarter. The strategic and corporate risks are highlighted in the attached risk report with key actions and mitigations to reduce them.
11. The risk register is reported as at 30 June 2025.

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Notable Items

12. This quarter, the focus has primarily been the review of strategic risks. This has included a critique of the linked corporate risks, resulting in the changes to risk profile as reported.
13. A summary of corporate risks is provided below:



14. A comprehensive review of the organisation's eight strategic risks and their associated corporate risks was undertaken. Led by GM: Corporate Services with support from the wider executive team, this work was focused on enhancing clarity and alignment by identifying and eliminating duplication, and consolidating linked corporate risks where appropriate.
15. The review of strategic risks has been completed, with the exception of SR-4, which remains in the current state pending the completion of phase 2 of the Reset process.
16. Establishing risk appetite is a current priority; an informal briefing was provided to the Audit & Risk committee 19 May 2025, and preparatory work continues in advance of a workshop scheduled for 4 August 2025.
17. The 20 risks highlighted above with no controls are all risks under development. The intention is to review these in the coming quarter.
18. A range of integrity matters has continued to be referred to the team, and additional messaging for people leaders will be considered post Reset phase 2. Work has also continued to prepare for the migration of the Interests Registers to Camms/Riskconnect, with phase one (migration of the SLG Interest Register) pending review of the associated policy and procedures, which has been delayed due to Reset phase 2.

Horizon Scanning - Emerging Threats (NZ) – update from last quarter

19. New Zealand faces a variety of emerging threats that span different domains. Recent national assessments have highlighted several key threats:
20. The cyber threat landscape is becoming increasingly complex, driven by a surge in malicious activities from both criminal organisations and state-sponsored actors. In the past year alone, the National Cyber Security Centre (NCSC) reported over 7,000 cybersecurity incidents, impacting individuals, businesses, and critical infrastructure across New Zealand.
21. Since 31 March 2025, the NCSC has recorded 1,369 incidents in the first quarter of the year, with 77 cases triaged for specialist support due to their potential national significance<sup>1</sup> (25% were linked to state-sponsored actors, 37.5% were attributed to cybercriminal groups<sup>2</sup>). While the report highlights broad impacts, it does not specify how many of these incidents involved local government entities, underscoring the need for more granular visibility into sector-specific threats.
  - (a) Digital Services has implemented a range of protective cyber security controls, including regular staff training and awareness initiatives to reduce human error, which remains a key risk factor. Actions are in place to strengthen cyber resilience, including system monitoring, policy updates, and incident response planning<sup>3</sup>. Continued focus on staff engagement and adaptive training is considered essential to maintaining a strong cyber security posture
22. Insider threats, where individuals within organisations misuse their access to cause harm, remain a significant concern nationally. These threats can lead to data breaches, financial loss, and damage to organisational reputation.
23. New Zealand is prone to natural disasters such as earthquakes, volcanic eruptions, and severe weather events. Climate change is expected to exacerbate these threats, leading to more frequent and severe natural disasters.
  - (a) Tauranga Moana faces a high-rated risk from natural hazards and service disruptions, with current business continuity planning assessed as only partially effective. While strong protective measures are in place—such as asset management, emergency operations, and regulatory frameworks<sup>4</sup> — key resilience projects and continuity plans require further development. Strengthening these areas is essential to ensure rapid recovery and sustained service delivery during emergencies.
24. The deep ocean assessment and reporting of tsunami (DART) buoy network is a critical early warning system designed to detect tsunami threats by measuring changes in deep-sea water pressure. Current status – 12 DART systems are currently deployed, 3 systems were non-operational earlier, indicating a 25 % downtime. It's reported that a routine maintenance programme has been underway to service and restore full functionality across the network which has now been completed<sup>5</sup>.
25. The COVID-19 pandemic highlighted the need for robust pandemic preparedness plans. New Zealand is working on strengthening its health security measures to better respond to future pandemics.
  - (a) The New Zealand Ministry of Health published an interim update to the national pandemic plan in July 2024, replacing the 2017 Influenza Pandemic Plan.
  - (b) This updated plan reflects changes from the 2022 health system reforms and incorporates early lessons from the COVID-19 response, including a broader focus on respiratory pathogens and clearer role definitions across agencies. It is part of a two-stage review process, with a more comprehensive update underway that will also

<sup>1</sup> <https://www.cert.govt.nz/insights-and-research/quarterly-report/quarter-one-cyber-security-insights-2025/>

<sup>2</sup> <https://www.ncsc.govt.nz/news/rise-in-financial-losses-reported-to-the-ncsc>

<sup>3</sup> Camms CR – 37 Digital Security Breach

<sup>4</sup> CR- 89 City is not resilient to natural hazards

<sup>5</sup> <https://www.geonet.org.nz/tsunami/dart>

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consider findings from the Royal Commission of Inquiry into COVID-19, expected in 2026<sup>6</sup>.

26. New Zealand's economy and supply chains are vulnerable to global disruptions, including geopolitical tensions and trade conflicts. Ensuring the resilience of supply chains should be a priority.

Horizon Scanning – Global Events

27. Global risks underscore the necessity for coordinated efforts, particularly within local councils in New Zealand, to effectively address and mitigate potential challenges. Several high-level global risks are highlighted below.
28. Ongoing international conflicts, including the Russia-Ukraine war and escalation in the Middle East, continue to contribute to global geopolitical instability. These developments may have indirect implications for Tauranga, particularly in areas such as economic resilience and supply chain continuity. It is important to remain informed of these dynamics to support strategic planning and risk mitigation efforts.
29. The increasing frequency and severity of global weather events noted last quarter – such as heatwaves in Asia, flooding in Brazil and Europe, wildfires in Canada, and hurricanes in the United States – underscore the accelerating impacts of climate change. These trends are relevant to Tauranga as they highlight the need for robust climate adaptation strategies, infrastructure resilience, and emergency preparedness at the local level.
30. The proliferation of false or misleading information presents a growing risk to social cohesion and effective governance. For local government, including Tauranga City Council, this trend can undermine public trust, complicate community engagement, and hinder the delivery of accurate, timely information during critical events. Proactive communication strategies and digital literacy initiatives are increasingly important to maintain confidence.
31. New Zealand's economy and supply chains are increasingly exposed to global disruptions, such as geopolitical tensions and trade conflicts, making resilience a key focus. The recent Business Continuity Validation Testing (BCVT) found that some Business Continuity Plans (BCPs) could benefit from more explicit consideration of critical suppliers and contractors. Strengthening the identification of external dependencies and understanding their continuity arrangements would help enhance overall preparedness. Taking these steps can support a more robust and coordinated response to future disruptions.

Horizon Scanning – Recent Events

32. Christchurch City Council responded to the May 2025 floods by declaring a local state of emergency, activating emergency management protocols, and coordinating with Civil Defence. The state of emergency was lifted for Christchurch city once conditions stabilised, while it remained in place for Banks Peninsula to manage ongoing land instability and access concerns<sup>7</sup>.

Privacy

33. A total of 19 incidents were reported to the Privacy Officer in the quarter, of which 13 were confirmed Breaches, four were assessed as non-breach and two are under investigation. This is significantly lower than the previous quarter (39 incidents in the quarter).

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<sup>6</sup><https://www.health.govt.nz/strategies-initiatives/programmes-and-initiatives/emergency-management/pandemics/new-zealand-pandemic-plan>

<sup>7</sup><https://www.newsline.ccc.govt.nz/news/story/wet-weather-high-tides-hit-christchurch-and-banks-peninsula>



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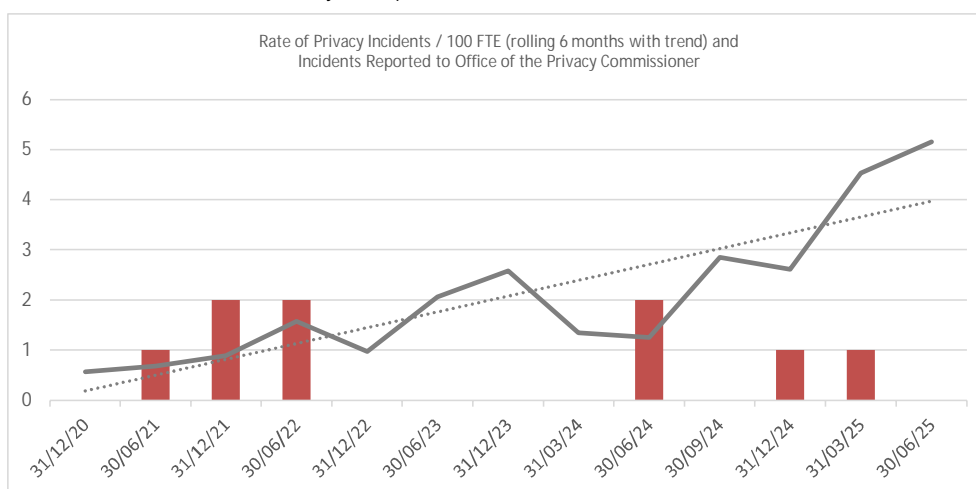
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34. All confirmed Breaches during this quarter have been as a result of human error, in particular, data entry errors. No Breaches were notified to the Office of the Privacy Commissioner (OPC) during this period.
35. During the previous Audit & Risk Committee meeting, a query was raised about any potential correlation between H&S incidents and privacy breaches. Following a review of the reported privacy breaches, no correlation was identified.

6 months to:	Incidents
31/03/2024	15
30/06/2024	15
30/09/2024	30
31/12/2024	29
31/03/2025	53
30/06/2025	58

Note that where privacy was previously reported at 6-month intervals, it is now included every quarter (with a rolling 6-month view to maintain consistency).

36. The graph below now also shows the number of incidents reported to the Office of the Privacy Commissioner (noting that not all incidents reported were confirmed as Notifiable Breaches when reviewed by OPC).

Business Continuity

37. The Business Continuity Validation Testing (BCVT) exercises undertaken in May 2025 provided valuable insights into the maturity and effectiveness of business continuity planning. While foundational elements are in place, there is a clear opportunity to streamline documentation, strengthen training, and enhance integration with emergency and operational frameworks. A coordinated effort to address the identified themes will support improved resilience and service continuity in future disruptions. Specific actions in relation to these findings have been shared with attendees.
38. A comprehensive refresh of the Business Impact Analysis and Risk Assessment is planned to ensure alignment with current operational priorities, proactively address emerging risks, and following current organisational changes. This work will be underpinned by the development of a standalone Business Continuity Policy and Framework, providing clear governance, structure, and accountability across the organisation.

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39. To support long-term resilience and future-proofing, options for a digital solution to streamline and integrate key elements of the Business Continuity Management System are being explored. Benefits include enhanced accessibility, consistency, and real-time responsiveness, ensuring the organisation remains agile and well-prepared in a dynamic risk environment.

Interests Register

40. Managing conflicts of interest is essential for maintaining public trust and ensuring impartial decision-making. A key element is for council employees identifying and disclosing any personal interests that could influence their official duties, such as financial interests, relationships, or roles in external organisations.
41. Testing is currently underway to integrate conflict of interest declarations into the Enterprise Risk Management System (Camms/Riskconnect). The rollout of this capability will be aligned with the approval and release of the updated Conflict of Interest policy and associated procedures, ensuring a cohesive and well-supported implementation across all levels of the organisation (noting that these reviews have been delayed due to Reset phase 2).
42. The regular six-monthly update of the Senior Leadership register of interests was undertaken in the quarter, and has been provided to the Chief Executive.

Gift & Hospitality Register

43. Monthly reviews of Gift and Hospitality declarations are continuing; these include a 100% review of higher value declarations, spot-check of declarations below \$100, and any incomplete or duplicate declarations.
44. There were 43 declarations made during the quarter, some of which included late entries in respect of end of year functions and events. We continue to see a high number of low-value entries which indicates a high level of staff awareness of the requirement to declare even small items.

**STATUTORY CONTEXT**

45. Effective risk management contributes to improved management systems, and informed decision-making.

**STRATEGIC ALIGNMENT**

46. 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	✓
We can move around our city easily	✓
We are a city that supports business and education	✓

47. The risks identified in the register have impacts on, at different levels, each of the community outcomes and, as such, on TCC organisational activity. Regular review and assessment of our risk management helps us better understand and manage key organisational and city risks.

**OPTIONS ANALYSIS**

48. There are no specific options for this meeting to consider in respect of this report, as its purpose is to present the updated register to the committee for information.

**FINANCIAL CONSIDERATIONS**

49. This report provides an overview of Financial risk, which may include broad financial considerations.

**LEGAL IMPLICATIONS / RISKS**

50. This report provides an overview of risk, including legal and compliance risk, which may have broad considerations.

**SIGNIFICANCE**

51. 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.
52. 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 well-being of the district or region.
  - (b) Any persons who are likely to be particularly affected by, or interested in, the matter.
  - (c) The capacity of the local authority to perform its role, and the financial and other costs of doing so.
53. In accordance with the considerations above, criteria and thresholds in the policy, it is considered that the issue is of high significance, however the decision proposed in this report is of low significance.

**ENGAGEMENT**

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

**NEXT STEPS**

55. The Executive and their respective management teams will continue to manage risk, with progress reported to this committee on a quarterly basis via this report.

**ATTACHMENTS**

1. **20250704 - ARC 21 July 25 - ATT1 Risk Report - A18462700**

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**11.5 Internal Audit & Assurance - Quarterly Update****File Number:** A18394685**Author:** Jon Hobbs, Audit & Assurance Lead**Authoriser:** Alastair McNeil, General Manager: Corporate Services

<b>Section under the Act</b>	The grounds on which part of the Council or Committee may be closed to the public are listed in s48(1)(a) of the <i>Local Government Official Information and Meetings Act 1987</i> .
<b>Sub-clause and Reason:</b>	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.

**PURPOSE OF THE REPORT**

1. This report is in two parts:
  - (a) To provide the Audit and Risk Committee with assurance of risk controls in place for specific items as detailed and to report on the Audit & Assurance Programme for 2024/26.
  - (b) To summarise other current notable assurance activities.

**RECOMMENDATIONS**

That the Audit &amp; 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 the public excluded to prevent the disclosure or use of official information for improper gain or improper advantage.

**EXECUTIVE SUMMARY**

2. The intention of the Audit & Assurance programme is to undertake an independent test of the adequacy of the current risk controls and provide Council with the assurance that risks are effectively being managed.
3. The following audit has been completed and the audit report approved by the Audit Sponsors; these are now presented to the Audit & Risk Committee as part of the quarterly reporting.

CR-45 Council loses Building Control Authority Accreditation.

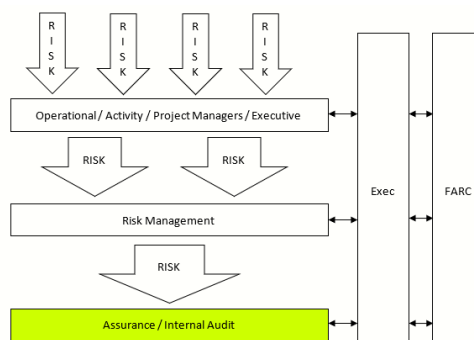
There are no management actions recommended and the majority of controls are strong with few or no control gaps. There are two opportunities for improvement which are minor in nature and have been agreed with the relevant managers and sponsor.

The most recent audit by International Accreditation New Zealand (IANZ) was undertaken in October 2023. It was noted in the report that there had been a significant improvement since the previous assessment. The next external audit is due September 2025.

## BACKGROUND

4. The Audit & Assurance function is a key element of the three lines of defence model for risk management as explained in a separate report to this meeting – ‘Corporate Risk Register-Quarterly Update’. Audit & Assurance provides the final line of defence by testing the effectiveness of existing controls; this provides Council with a level of assurance of the current risk level and of the effectiveness of the management of the risk.

Figure 1 – three lines of defence model



5. In terms of the Internal Audit & Assurance Program:
- This is the fourth submission of reports undertaken as part of the 2024/26 Internal Audit plan; this was agreed by the Executive and has been ongoing since July 2024 and will be continued unless directed otherwise.
  - The Audit & Assurance function is specifically reported separately from the Risk function to maintain its clear independence and uphold its integrity and objectivity.
6. Internal Audits

The internal audit report in relation to risk *CR-45 Council loses Building Control Authority Accreditation* has been completed. The report is included as Attachment 1 and summarised below.

Synopsis of scope and findings:

- The scope of the audit included testing the adequacy of current controls related to the reporting and control of the risk as specified in the corporate risk register.
  - The overall conclusion is "System of internal control being maintained". There are no priority management action and two opportunities for improvement highlighted in the findings.
  - This internal audit on our CR-45 Council loses Building Control Authority Accreditation risk is the first time the risk has been tested by the audit function, and therefore there are no previous findings or actions to report against.
7. Status of actions from previous Audit & Assurance Reports and future audits are now produced from the Camms reporting system and are attached (Attachment 2). These include External and Internal audits and other assurance activity reports.
- For all audits the number of actions include both priority 1 and priority 2 management actions, but do not include any opportunities for improvement. Overdue management actions are listed below.

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In the past quarter the Audit & Assurance team has concentrated on clearing outstanding items from prior internal and external audits. A significant number of overdue recommendations from Internal Audits have been completed and resolved and there are currently no overdue items:

## 8. Other Assurance Activity

- (a) **Audit NZ** - Audit management letter points raised by Audit New Zealand have been followed up and the status is in the table in Attachment B. Audit NZ has completed its interim audit for FY2024-2025 and they have been able to clear one of the outstanding actions and added two three new audit points. The remainder have not been cleared due to Audit NZ resource constraints for the audit. The results are to be presented by finance at this meeting in a separate report. A number of overdue items are ready to be cleared by Audit NZ. Audit & Assurance will coordinate with the Finance team, to clear these with Audit NZ at the time of the final audit for FY2024-2025.
- (b) **Alcohol Licensing** - In conjunction with the Alcohol Licensing team a Quality Management System (QMS) has been developed and implemented to standardise and ensure process and procedure is being followed by the team. The third quarter to March 2025 has been audited and two recommendations, mainly around consistent documentation retention have been made. All recommendations have been discussed and will be addressed by the team before the next audit at the end of July 2025.
- (c) **Environmental Health** – The quarterly audit of the Quality Management System (QMS) was completed in June 2025. The audit identified no issues or required management actions. Notable operational efficiencies have been achieved through the streamlining of the process for uploading verification data to the Ministry for Primary Industries (MPI) database. This enhancement has facilitated an increase in site visits and contributed to improved performance against key performance indicators (KPIs).  
  
In conjunction with the improved staffing levels and targeted training initiatives implemented in the previous quarter, the team remains on track to meet annual performance targets. Importantly, current resource levels are sufficient to complete all required verifications internally, eliminating the need to engage external agencies as was necessary in prior financial years.  
  
An external audit conducted by International Accreditation New Zealand (IANZ) in April 2025 yielded positive outcomes. Only one minor non-conformance was identified, which was promptly addressed and resolved within one week of receiving the audit report.
- (d) **Capital Programme Assurance Division (CPAD) project health checks** – The Audit & Assurance team has not completed any Project Health Checks (PHCs) over Quarter 4 due to time pressures but will continue to work with CPAD in future to provide support if needed.
- (e) **Gifts & Hospitality checks** - Checks of Gifts and Hospitality (G&H) entries in For the Record are conducted on a monthly basis and will be reported to the Executive quarterly. All items over \$200 are reviewed, and a spot check completed on items valued below this. For the quarter, there were 43 entries. The Risk Team is working on developing resources to provide further guidance to staff regarding and will also be implementing a more streamlined reporting process for “group” entries.
- (f) **Interest Declarations** – these are being checked every six months to confirm completeness and validity against external agencies as recommended by Audit NZ and will be undertaken again in November 2025. Management plans established to address conflicts of interest with individual employees or consultants have been reviewed to ensure they are being effectively implemented. These will be conducted on a quarterly basis (or as required) and any anomalies or weaknesses reported back to the relevant General Manager.

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- (g) **Business Continuity** - A control audit across the organisation has been completed in the quarter to end of June 2025 as the wider organisation takes ownership for their individual business continuity plans. A second business continuity validation testing exercise has been undertaken in May 2025. This audit has been completed but due to resource constraints has not been reviewed and approved by the sponsors. This report will be presented to the Committee in the next quarterly report.
- (h) **Fraud** – A control audit across the organisation has been completed in 2024-2025 for CR1 - Fraudulent or corrupt behaviour by staff, contractors or others acting on Council's behalf across the organisation. However, due to resource constraints the report has not been reviewed and approved by the sponsors. This report will be presented to the Committee in the next quarterly report.

**STATUTORY CONTEXT**

- 9. Effective risk management contributes to improved management systems, and informed decision-making,

**STRATEGIC ALIGNMENT**

- 10. 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	✓
We can move around our city easily	✓
We are a city that supports business and education	✓

- 11. The risks identified in the register have impacts on, at different levels, each of the community outcomes and, as such, on TCC organisational activity. Regular review and assessment of our risk management helps us better understand and manage key organisational and city risks.

**OPTIONS ANALYSIS**

- 12. There are no specific options for this meeting to consider in respect of this report, as its purpose is to present the updated internal audit report to the committee for information.

**FINANCIAL CONSIDERATIONS**

- 13. This report provides an overview of financial risk, which may include broad financial considerations.

**LEGAL IMPLICATIONS / RISKS**

- 14. This report provides an overview of the audit of the risk register and other external matters, which may have broad considerations.

**CONSULTATION / ENGAGEMENT**

- 15. N/A

**SIGNIFICANCE**

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16. 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.
17. 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 well-being of the district or region.
  - (b) Any persons who are likely to be particularly affected by, or interested in, the matter.
  - (c) The capacity of the local authority to perform its role, and the financial and other costs of doing so.
18. In accordance with the considerations above, criteria and thresholds in the policy, it is considered that the issue is of high significance.

**ENGAGEMENT**

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

**NEXT STEPS**

20. The Executive and their respective management teams will continue to audit risk, with progress reported to this committee on a quarterly basis via this report.

**ATTACHMENTS**

1. **Final Audit Report (Exec) - CR45 Council loses Building Control Authority Accreditation - A18451530**
2. **Internal & External Audit Recommendations Report Q4 2025 ARC - A18450668**