AGENDA

Audit & Risk Committee meeting
Tuesday, 25 August 2026

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

Date:	**Tuesday, 25 August 2026**
Time:	**9:30 am**
Location:	**Tauranga City Council Chambers L1, 90 Devonport Road Tauranga**

Marty Grenfell

Chief Executive

Terms of reference – Audit & Risk Committee

Common responsibility and delegations

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

Responsibilities of standing committees

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

Delegations to standing committees

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

Terms of reference – Audit & Risk Committee

Membership

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

Role

The role of the Audit and Risk Committee is:

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

Scope

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

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

Power to Act

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

Power to Recommend

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

Order of Business

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 5 May 2026

File Number: **A20741813**

Author: **Anahera Dinsdale, Governance Advisor**

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

RECOMMENDATIONS

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

ATTACHMENTS

1. **Minutes of the Audit & Risk Committee meeting held on 5 May 2026**

DRAFT MINUTES

Audit & Risk Committee meeting

Tuesday, 5 May 2026

UNCONFIRMED

Order of Business

UNCONFIRMED

MINUTES OF TAURANGA CITY COUNCIL
AUDIT & RISK COMMITTEE MEETING
HELD AT THE TAURANGA CITY COUNCIL CHAMBERS, L1, 90 DEVONPORT ROAD, TAURANGA
ON TUESDAY, 5 MAY 2026 AT 9:00 AM

MEMBERS PRESENT:	Dame Kerry Prendergast (Chair), Cr Steve Morris (online), Deputy Mayor Jen Scoular, Mayor Mahé Drysdale, Tangata Whenua Representative Ms Rohario Murray
ALSO PRESENT:	Cr Kevin Schuler, Cr Rod Taylor, Cr Rick Curach
IN ATTENDANCE:	Marty Grenfell (Chief Executive), Craig Rice (Chief Operating & Financial Officer), Gareth Green (Head of Office: Mayoral Office), Andrew Hough (General Counsel), Jan Pedersen (Head of People, Performance & Culture), Tracy Benjamin (Health, Safety & Wellbeing Manager), Sarah Holmes (Team Leader: Governance & CCO Support Services), Anahera Dinsdale (Governance Advisor).

Timestamps are included at the start of each item and signal where the agenda item can be found in the recording of the Audit & Risk Committee meeting held on Tuesday 5 May 2026 at Tauranga City 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

UNCONFIRMED

6 CHANGE TO ORDER OF BUSINESS

Nil

7 CONFIRMATION OF MINUTES

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

COMMITTEE RESOLUTION AR/26/2/1

Moved: Cr Steve Morris
Seconded: Deputy Mayor Jen Scoular

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

CARRIED

8 DECLARATION OF CONFLICTS OF INTEREST

Nil

9 BUSINESS

Timestamp: 8 minutes and 25 seconds

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

Staff Craig Rice, Chief Operating & Financial Officer

Actions Requested:
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.
- Present the high-level risk management overview, following the executive session, to Council at the next appropriate meeting.
- Distribute the compiled information on the cost of fleet vehicles to all elected members by email by the end of the week.

COMMITTEE RESOLUTION AR/26/2/2

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".

CARRIED

UNCONFIRMED

Timestamp: 22 minutes and 40 seconds

9.2 LGOIMA and Privacy Requests - Quarter 3 - 2025/26

Staff Andrew Hough, General Counsel

COMMITTEE RESOLUTION AR/26/2/3

Moved: Dame Kerry Prendergast
Seconded: Deputy Mayor Jen Scoular

That the Audit & Risk Committee:

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

CARRIED

Timestamp: 29 minutes and 30 seconds

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

Staff Tracy Benjamin, Health, Safety & Wellbeing Manager
Jan Pedersen, Head of People, Performance & Culture

Actions Requested:
That staff:

- Provide an update at the next meeting on the implementation of a fit-for-purpose system to manage and monitor asbestos.
- Provide an update at the next meeting on the impact and progress of the health and safety governance reform bill, particularly regarding landowner duties.

COMMITTEE RESOLUTION AR/26/2/4

Moved: Tangata Whenua Representative Ms Rohario Murray
Seconded: Cr Steve Morris

That the Audit & Risk Committee:

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

CARRIED

10 DISCUSSION OF LATE ITEMS

The Chair noted that a forward work plan, previously omitted from the agenda, will be reinstated and maintained to ensure regular scheduling of key reports and reviews and the Committee will incorporate deep dive sessions into the work plan, allowing for focused examination of significant risk areas as needed.

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11 PUBLIC EXCLUDED SESSION

Resolution to exclude the public

COMMITTEE RESOLUTION AR/26/2/5

Moved: Dame Kerry Prendergast
Seconded: Mayor Mahé Drysdale

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

The general subject matter of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48 of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
11.1 - Public Excluded Minutes of the Audit & Risk Committee meeting held on 23 February 2026	s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(b)(i) - The withholding of the information is necessary to protect information where the making available of the information would disclose a trade secret s7(2)(j) - The withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage	s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
11.2 - Health, Safety and Wellbeing Quarterly Report: Q3 January to March 2026	s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons	s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
11.3 - Risk Register - Quarterly Update	s7(2)(j) - The withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage	s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
11.4 - Digital/Cyber Risk Quarterly Report	s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(b)(i) - The withholding of the information is necessary to protect information where the making available of the	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

UNCONFIRMED

	information would disclose a trade secret	
11.5 - 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 - 9.1 - Status Update on actions from prior Audit & Risk Committee meetings	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)(g) - The withholding of the information is necessary to maintain legal professional privilege 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

CARRIED

12 CLOSING KARAKIA

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

The meeting closed at 10:37am.

The minutes of this meeting were confirmed as a true and correct record at the Audit & Risk Committee meeting held on 25 August 2026.

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

File Number: **A20741841**

Author: **Anahera Dinsdale, Governance Advisor**

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

RECOMMENDATIONS

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

ATTACHMENTS

1. **Minutes of the Extraordinary Audit & Risk Committee meeting held on 18 June 2026**

Tauranga City

DRAFT MINUTES

Extraordinary Audit & Risk Committee meeting

Thursday, 18 June 2026

UNCONFIRMED

Order of Business

UNCONFIRMED

**MINUTES OF TAURANGA CITY COUNCIL
EXTRAORDINARY AUDIT & RISK COMMITTEE MEETING
HELD AT THE TAURANGA CITY COUNCIL CHAMBERS, L1, 90 DEVONPORT ROAD, TAURANGA
ON THURSDAY, 18 JUNE 2026 AT 1:00 PM**

MEMBERS PRESENT:	Dame Kerry Prendergast (Chair), Cr Steve Morris, Deputy Mayor Jen Scoular, Mayor Mahé Drysdale, Tangata Whenua Representative Ms Rohario Murray
ALSO PRESENT:	Cr Marten Rozeboom, Cr Rod Taylor, Cr Glen Crowther, Cr Steve Morris, Cr Hēmi Rolleston, Cr Kevin Schuler
IN ATTENDANCE:	Marty Grenfell (Chief Executive), Christine Jones (General Manager: Strategy, Partnerships & Growth), Craig Rice (Chief Operating & Financial Officer), Sarah Omundsen (General Manager: Regulatory & Community Services), Reneke van Soest (General Manager Operations & Infrastructure), Jane Small (Director Major Projects), Gareth Green (Head of Mayoral Office), Alastair McNeill (Head of Commercial), Andrew Hough (General Counsel), Sarah Holmes (Team Leader: Governance & CCO Support Services), Anahera Dinsdale (Governance Advisor)
EXTERNAL:	Nathan Speir – Meredith Connell

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1 OPENING KARAKIA

Mr Charlie Rahiri opened the meeting with a karakia.

2 APOLOGIES

Nil

3 PUBLIC FORUM

Nil

4 ACCEPTANCE OF LATE ITEMS

Nil

5 CONFIDENTIAL BUSINESS TO BE TRANSFERRED INTO THE OPEN

Nil

6 CHANGE TO ORDER OF BUSINESS

Nil

7 DECLARATION OF CONFLICTS OF INTEREST

Deputy Mayor Jen Scoular declared a conflict of interest as she was the Chair of the Audit & Risk Committee for Environment Protection Agency from 1 July 2026. The Chair noted the conflict and saw no reason why Deputy Mayor Jen Scoular couldn't participate in the discussions or voting on any matters.

8 DISCUSSION OF LATE ITEMS

Nil

9 PUBLIC EXCLUDED SESSION

Resolution to exclude the public

COMMITTEE RESOLUTION AR/26/3/1

Moved: Dame Kerry Prendergast
Seconded: Mayor Mahé Drysdale

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

The general subject matter of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48 of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
9.1 - Mauao Landslide - Risk and Assurance Update	s7(2)(c)(i) - The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied s7(2)(f)(ii) - The withholding of the information is necessary to maintain the effective conduct of public affairs through the protection of Council members, officers, employees, and persons from improper pressure or harassment s7(2)(g) - The withholding of the information is necessary to maintain legal professional privilege s6(c) - The making available 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

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	would be likely to prejudice the maintenance of the law, including the prevention, investigation, and detection of offences, and the right to a fair trial	
9.2 - Risk Identification & Risk Management	s7(2)(c)(i) - The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied s7(2)(f)(ii) - The withholding of the information is necessary to maintain the effective conduct of public affairs through the protection of Council members, officers, employees, and persons from improper pressure or harassment s7(2)(g) - The withholding of the information is necessary to maintain legal professional privilege s6(c) - The making available of the information would be likely to prejudice the maintenance of the law, including the prevention, investigation, and detection of offences, and the right to a fair trial	s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7

CARRIED

The meeting resumed in open at 4:19pm

10 CLOSING KARAKIA

Mr Charlie Rahiri closed the meeting with a karakia.

The meeting closed at 4:20pm.

The minutes of this meeting were confirmed as a true and correct record at the Extraordinary Audit & Risk Committee meeting held on 25 August 2026.

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8 DECLARATION OF CONFLICTS OF INTEREST

9 BUSINESS

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

File Number: **A20799414**

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 – August 2026 to November 2027.

RECOMMENDATIONS

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 on an ongoing basis and reported to this Committee.

DISCUSSION

2. The work programme for the Committee over the next 18 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 work programme includes two deep dives per meeting, to allow the Committee to more deeply challenge and inquire as to how we are managing risks.

5. Starting in 2027, the work programme includes site visits to complement the Committee's regular reporting and deep-dive programme. These visits will provide Committee members with first-hand insight into key operational areas, supporting a stronger understanding of Council's risk environment, control settings, and assurance needs.

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 - August 2026 to November 2027 -** ⇩

WORK PROGRAMME - AUDIT & RISK COMMITTEE - AUGUST 2026 THROUGH TO NOVEMBER 2027			
Date	**25 August 2026**	**Date**	**May 2027**
Items	• Risk Report • Update on actual fraud / losses (as required) • IA&A Report • Digital/Cyber Risk Quarterly Report • H&S Report Q4 • Litigation Report • LGOIMA Report Q4 and Annual • Protected Disclosures Procedure (last rev Dec 2022) • Status Update on Actions • Deep Dive 1: Digital Security and the increasing risk due to use of AI by bad actors • Deep Dive 2: Health & Safety site or role specific hazard identification and management • Delegations Manual • Receipt of Inquiry • Audit NZ Interim 2025/2026	**Items**	• Risk Report • Update on actual fraud / losses (as required) • IA&A Report • Digital/Cyber Risk Quarterly Report • H&S Report Q3 • Litigation Report • LGOIMA Report Q3 • Status Update on Actions • Deep Dive 1 - pending committee direction • Deep Dive 2 - pending committee direction • Site Visit TBA
Date	**3 November 2026**	**Date**	**August 2027**
	• Risk Report • Update on actual fraud / losses (as required) • IA&A Report • Digital/Cyber Risk Quarterly Report • H&S Report Q1 • Litigation Report • LGOIMA Report Q1 • Status Update on Actions • Deep Dive 1: CR-16 Privacy Act 2020 • Deep Dive 2: Natural Hazard Risk Assessment • Review Risk Appetite 12 Month Check In		• Risk Report • Update on actual fraud / losses (as required) • IA&A Report • Digital/Cyber Risk Quarterly Report • H&S Report Q4 • Litigation Report • 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	**February 2027**	**Date**	**November 2027**
	• Risk Report • Update on actual fraud / losses (as required) • IA&A Report • Digital/Cyber Risk Quarterly Report • H&S Report Q2 • Litigation Report • 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		• Risk Report • Update on actual fraud / losses (as required) • IA&A Report • Digital/Cyber Risk Quarterly Report • H&S Report Q1 • Litigation Report • 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

9.2 Audit NZ Interim Report 2026

File Number: **A20345157**

Author: **Marin Gabric, Team Leader - Financial Accounting and Compliance**

Authoriser: **Craig Rice, Chief Operating and Financial Officer**

PURPOSE OF THE REPORT

1. This report presents Audit NZ's report to Council following the interim phase of the annual Council audit for 2025/26.

RECOMMENDATIONS

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.

EXECUTIVE SUMMARY

2. This report presents Audit New Zealand's report to Council following the interim phase of the annual Council audit for 2025/26.

3. The interim audit phase was focused on the assessment of Council's control environment and review of several prior year audit recommendations. There are two new recommendations of which one was closed and there are seven existing recommendations. Seven recommendations were closed during the interim audit.

4. Below is a summary of the two new recommendations and the status of existing recommendations. More detail on the new recommendations is included in the background section of this report. The recommendations from previous years are in progress and will be worked through in the final audit.

BACKGROUND

5. Audit New Zealand has completed its interim audit of TCC for the year ended 30 June 2026.

6. The attached audit report outlines matters identified during the audit, makes recommendations and includes Council's comments on these recommendations. An update on matters identified during previous audits is also provided.

7. Audit New Zealand provides recommendations for improvement and prioritises these as urgent, necessary, or beneficial. The report also reviews earlier recommendations and notes whether these have been addressed by TCC.

8. There were two new recommendations made by audit both of which are deemed medium risk.

9. **Audit NZ New Recommendation #1: A reconciliation be performed between the Rating Information Database and the District Valuation**

10. During Audit's review it was identified that there was no formal reconciliation between the Rating Information Database (RID) and the District Valuation Roll (DVR) prior to the 25/26 rates strike.

TCC's response to this was "The DVR and RID were back-to-back in Ozone and always fully reconciled. SAP does not hold the DVR which is now held by Council's Valuation Service Provider. Council agrees with the audit finding and importance of formally reconciling the external District Valuation Roll when setting and assessing rates. This has been completed for 2026/2027".

11. **Audit NZ New Recommendation #2: It was identified that reversing posted Journals does not require independent approval.**

12. During Audit NZ's review of the journals process it was identified that in SAP Journals that were posted could be reversed without independent approval. Council's response was "Current process safeguards include limitation of access to the journal input and reversing transaction functionality and monthly reconciliations that are reviewed by senior accountants".

13. **Prior Year Recommendations**

14. There are seven recommendations from prior years all of which continue to be monitored and worked on. The detail and TCC staff comments are on pages 5-11 of the audit report. Staff continue to work on solutions for these recommendations but consider them to be low risk to the organisation.

STATUTORY CONTEXT

15. The audit process helps build trust in Council's systems and processes for service provision, management control and financial accountability. The audit of Council's systems and Annual Report is a key element of Council's accountability to the community.

LEGAL IMPLICATIONS / RISKS

16. There are no specific legal implications or risks directly as a result of this report.

SIGNIFICANCE

17. 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.

18. 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.

19. In accordance with the considerations above, criteria and thresholds in the policy, it is considered that the matter is of low significance.

NEXT STEPS

20. Council will continue to work through recommendations for improvement in our processes and reporting. A final report from Audit NZ will be presented to this Committee following the adoption of the 2025/26 Annual Report.

ATTACHMENTS

1. Audit & Risk Committee 2026-08-25 - Attachment - Report to Management - TCC 26J Interim Audit Final - A20943644 ⇩

Report to management

on the interim audit of Tauranga City Council

For the year ended 30 June 2026

The Audit Office
Te Mana Arotake

Introduction

We completed our interim audit of Tauranga City Council (the Council) on 3 June 2026.

The purpose of this report is to report to-management on relevant matters identified during the interim audit. For each recommendation we provide an indicative priority rating. This report also provides an update on previous audit recommendations that were raised in the prior years.

We would like to thank management, and staff for the assistance they provided during the interim audit.

Leon Pieterse
Appointed Auditor
7 August 2026

Summary of recommendations for improvement

New recommendations

Ref	Priority	Recommendation	Why we are making this recommendation	Management comments
1	Medium	We recommend that Council perform a formal reconciliation between the RID (Rating Information Database) and the DVR (District Valuation Roll).	Council did not prepare a formal reconciliation between the Rating Information Database (RID) and the District Valuation Roll (DVR) prior to the 2025/2026 rates strike. Performing this reconciliation helps ensure that rating and valuation data within the Council's system is up to date, and aligned with the District Valuation Roll, providing greater assurance that rates charged to ratepayers are accurate.	*The District Valuation Roll (DVR) and Rating information Database (RID) were back-to-back in Ozone and always fully reconciled. SAP does not hold the DVR which is now held by Councils Valuation Service Provider. Council agrees with the audit finding and importance of formally reconciling the external District Valuation Roll when setting and assessing rates. This has been completed for the 2026/2027 rates.*

Ref	Priority	Recommendation	Why we are making this recommendation	Management comments
2	Medium	Council's journal process should require independent review and approval of all journal reversals (or the implementation of a periodic review of reversal activity) to ensure appropriate oversight and reduce the risk of unauthorised or inappropriate adjustments.	Council can reverse posted journals in SAP (FMIS) using an in-built function that does not require independent approval. While, in practice, access to this process is limited to a small number of finance staff and includes some system and reconciliation safeguards, the absence of a formal approval step for reversals increases the risk of inappropriate or unauthorised journal changes.	*There is the ability to park the journal reversal and include an approval step.* *Council are investigating how this will work within our test system and looking to identify any unintended consequences such as delaying the regular monthly auto reversing accruals.* *Current process safeguards include limitation of access to the journal input and reversing transaction functionality and monthly reconciliations that are reviewed by senior accountants.*

New recommendations raised and closed during the period

Ref	Priority	Recommendation	Why we are making this recommendation	Management comments
1	Medium	We recommend that Council update its Sensitive Expenditure Policy to incorporate clear guidance on which personnel (or positions) are responsible for authorising the issuance of credit cards to staff.	The Audit Office's sensitive expenditure guidance states that "Credit card policies and procedures need to set out the person responsible for authorising card issues & managing the acquisition of cards". Our review noted that this requirement is not addressed within the Council's Sensitive Expenditure Policy.	*Management notes that the next review of the Sensitive Expenditure Policy is scheduled for April 2027. As part of that review, consideration will be given to incorporating guidance that clearly identifies the roles responsible for authorising the issuance of credit cards to staff.*

Status of previous recommendations

Status	Priority			
	High	Medium	Low	Total
Open and to be reviewed as part of our final audit	–	7	–	**7**
Implemented or closed	–	7	1	**8**
Total	**–**	**14**	**1**	**15**

Open Recommendations

As at the completion of our interim audit, some recommendations from prior years remain open. This is because the nature of the recommendations requires audit to carry out substantive test of procedures to assess the status of the recommendation. Substantive testing will only occur during the final audit visit which is scheduled to commence from 27 August 2026.

Ref	Recommendation and current status	Priority	First raised	Management comment
1	Capitalisation should occur in the correct accounting period to support accurate financial reporting and depreciation calculations. Ensure the strengthening of controls over asset recognition timing to ensure it aligns with supporting documentation. **Current Status: Open, to be verified during the final audit.**	Medium	2024/25	*Staff strive to complete as much capitalisation as possible prior to 30 June. Efforts are concentrated on WIP of material value as the close off date approaches. High level checks are done on material WIP balances and adjusted accordingly for year-end results. There is no material impact on financials from this.*

Ref	Recommendation and current status	Priority	First raised	Management comment
2	The Council should strengthen its controls over journal processing particularly those relating to fuel allocations. All journals should be supported by source documentation, and any relevant reconciliations, including clear evidence of review and approval. **Current Status: Open, to be verified during the final audit.**	Medium	2024/25	*Council will review the fuel allocation journal process and ensure staff are trained in the approval process.*
3	Consider if CCOs can be assisted to meet their statutory deadlines. **Current Status: Open, to be verified during the final audit.**	Medium	2024/25	*Council will continue to offer support to CCOs as part of the preparation of the group accounts, however TCC has no influence on Auditing firms and their ability to resource audits to meet deadlines.*
4	Establish a process to ensure assets are accurately classified and assigned appropriate useful lives when capitalised. **Current Status: Open, to be verified during the final audit.**	Medium	2022/23	*Asset useful lives are reviewed and monitored on a regular basis.* *All the new Three Water asset life's will be loaded in the 2026 year and will reflect the asset life's as provided by the valuer in the latest revaluation as at June 2025.*
5	Appropriate processes are established to track deposits held, including reconciliations and lists of all deposits held. **Current Status: Open, to be verified during the final audit.**	Medium	2021/22	*Whilst TCC is operating two accounting systems it is not currently possible to provide a single listing of Deposits Held. Council refined their processes 18+ months ago to manually monitor accounts and these have been provided to audit over the last two years.*

Ref	Recommendation and current status	Priority	First raised	Management comment
6	Review the useful lives for all assets that remain in use beyond their recorded useful lives. **Current Status: Open, to be verified during the final audit.**	Medium	2020/21	*TCC will continue to review useful lives as part of Council's annual impairment process and adjust those lives appropriately.*
7	**Performance measures** We have previously recommended: • sufficient details and clearer descriptions are provided in the report for each event to help the data processor and reviewer make informed judgments on whether the event has met the criteria of the performance measure per DIA guidance; • record and use the number of connections as per 30 June for three waters related performance result calculation; • regularly review the event report and adjust types of events accordingly. This is to ensure three-waters issues have been correctly differentiated and classified; and; • regularly review the event report and ensure all private nature related events are removed from year-end population. The first two recommendations have been implemented and therefore considered closed. In the prior year, we identified misclassified complaints in the customer management system relating to the wastewater overflow performance measure. As a result, the last two recommendations remain open and will be followed up during the final audit visit. **Current Status: Partially Closed, to be verified during the final audit.**	Medium	2019/20	*The final two actions associated with this recommendation were reviewed during the interim audit and were found to be satisfactory. Based on the interim audit outcome, we are confident that this management note will be cleared as part of the final audit process.*

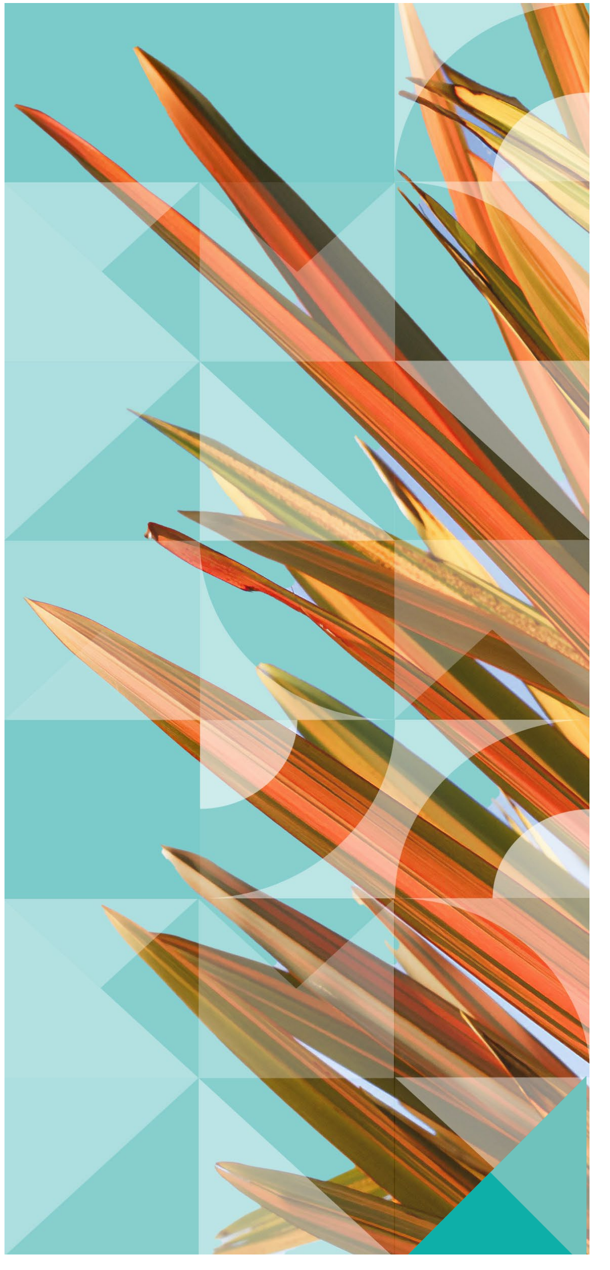
Closed Recommendations

The below recommendations from prior years have been verified by audit during the current 2025/26 interim audit which was completed on 03 June 2026. The below recommendations have been implemented by Council, and the issues have been closed out.

Ref	Recommendation	Priority	First raised	Status
1	To comply with the Elected Members' Expenses and Resources Policy, the mayor's expenditure, including conference attendance, should be pre-approved by the Deputy Mayor or CEO, with documented evidence of authorization. We recommend that Council update its Elected Members' Expenses and Resources Policy to encompass all travel expenditure incurred by elected members, including costs paid directly by Council in the normal course of business, rather than limiting its scope to reimbursement-based expenditure. The policy should also clearly outline the approval requirements for such expenditure, including whether prior approval is required. Consistent with The Audit Office's guidance on sensitive expenditure, best practice is for approval to be obtained before the expenditure is incurred and for that approval to be provided by an individual who is senior to the person incurring the expenditure and who will not personally benefit from it.	Medium	2024/25	**Closed** During our interim review, we again identified two instances of the Mayor's travel expenditure for which prior documented approval had not been obtained. Council advised that approval for these expenditures had been provided verbally at the time. Retrospective written approval was subsequently obtained from the Deputy Mayor and another councillor, and this documentation has been sighted by Audit. **Management comment** *It has been suggested to the Governance Support Services team (Mayor's EA) to ensure upcoming travel plans are included as an agenda item for approval in the Elected Member's weekly team meetings. Additionally, management will submit a proposal to update the Elected Members' Expenses and Resources Policy at the Council meeting scheduled for 11 August 2026. However, it should be noted that the policy review and approval process may take up to six months to complete.* ***Audit considers this closed.***

Ref	Recommendation	Priority	First raised	Status
2	Although there were no related transactions, it is important that all interests are declared so that actual or perceived conflicts can be adequately managed. We recommend that Councillors and senior management declare all interests to effectively identify and manage conflicts. Additionally, the Council should update and review its interests register more frequently to maintain transparency and accountability.	Medium	2024/25	**Closed** Our interim review of the interest register did not identify any instances of incomplete or missing declarations that would indicate deficiencies in the Council's conflict of interest management processes.
3	Each job completed by City Operations on behalf of Council, as part of the agreement for facilities maintenance services, has proper financial approval within delegated financial authority.	Low	2024/25	**Closed** Our interim review of expenditure transactions did not identify any instances where expenditure was approved outside delegated financial authority limits.
4	Obtain independent external accounting advice as early as possible when considering unique contractual arrangements to ensure the accounting outcome aligns with the City Council's intentions.	Medium	2023/24	**Closed** We noted that Council seeks external or independent advice when required. In addition, over the past year we observed that Council has taken a proactive approach by identifying transactions that may involve complex accounting treatment at an early stage and referring them to Audit for review.
5	Analysis of cost information for infrastructure assets.	Medium	2023/24	**Closed** Council has reviewed contract and infrastructure valuation unit rates and provided these to the external valuers. Based on our audit procedures and discussions with management, we consider

Ref	Recommendation	Priority	First raised	Status
				these unit rates to be reasonable and consistent with sector benchmarks.
6	Strengthen network login passwords to current acceptable practices.	Medium	2023/24	**Closed** Our interim review noted that fine-grained password policies that meet NZISM requirements have been implemented, with a current rollout of approximately 75%. Multi-factor authentication (MFA) has also been implemented for all users, which mitigates the risk for those yet to transition to the fine-grained policies.
7	Review and improve the process for removing all users access to IT systems (staff and contractors).	Medium	2023/24	**Closed** Audit verified that no terminated contractors retained access to the TCC network domain.
8	Include the issuing, cancelling and use of the Bee card in the sensitive expenditure policy. Establish a monitoring system to confirm the cards are only used for their intended purpose.	Medium	2022/23	**Closed** Audit verified that the Sensitive Expenditure Policy has been updated to include Bee Cards.



The Audit Office
Te Mana Arotake

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9.3 Review of Protected Disclosures Policy and Procedure

File Number: **A20265315**

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

Authoriser: **Craig Rice, Chief Operating and Financial Officer**

PURPOSE OF THE REPORT

1. To consider and adopt the revised Protected Disclosures (Protection of Whistleblowers) Policy and Protected Disclosures (Protection of Whistleblowers) Procedure.

RECOMMENDATIONS

That the Audit & Risk Committee:

(a) Receives the report "Review of Protected Disclosures Policy and Procedure".

(b) Adopts the Protected Disclosures (Protection of Whistleblowers) Policy (Attachment 1) to take effect immediately, which includes:

  (i) clear pathways for making protected disclosures, including escalation options

  (ii) strengthened protections for disclosers, including safeguards against retaliation and victimisation

  (iii) defined roles and responsibilities for receiving, managing and investigating disclosures

  (iv) structured processes and timeframes for responding to disclosures

  (v) strong confidentiality and privacy requirements aligned with legislative obligations

  (vi) guidance on confidential and anonymous reporting mechanisms.

(c) Adopts the Protected Disclosures (Protection of Whistleblowers) Procedure (Attachment 2) to take effect immediately, which includes:

  (i) clearer guidance on who can receive protected disclosures

  (ii) provision for individuals to seek confidential advice before making a disclosure

  (iii) clarified confidential and anonymous reporting pathways

  (iv) strengthened confidentiality and privacy management requirements

  (v) clear responsibilities for and timeframes for receiving and managing disclosures

  (vi) improved guidance for supporting disclosers throughout the process.

(d) Delegates to the Chief Operating and Financial Officer to make any necessary minor drafting or presentation changes to the policy and procedure prior to publication.

EXECUTIVE SUMMARY

2. The Protected Disclosures (Protection of Whistleblowers) Policy (the policy) and Procedure (the procedure) establish the framework for how Tauranga City Council (Council), receives, manages and responds to disclosures of serious wrongdoing and support Council's commitment to integrity, accountability and transparency.

3. The current policy and procedure were last substantially reviewed in 2022 following the introduction of the Protected Disclosures (Protection of Whistleblowers) Act 2022 (the Act).
4. A review of the policy and procedure has been undertaken to ensure the framework remains clear, legally compliant, fit for purpose and aligned with current organisational practice.
5. The review was undertaken in collaboration with People, Performance and Culture, Risk and Assurance, Legal and Takawaenga teams and other relevant stakeholders.
6. The revised policy and procedure have been developed as an integrated framework. The policy establishes Council's principles, commitments and obligations regarding protected disclosures, while the procedure provides practical guidance on how disclosures are made, received, assessed and managed.
7. The policy and procedure were reviewed alongside the Bullying, Harassment and Discrimination Policy and Procedure to maximise value for money, improve consistency across related people and integrity frameworks, and ensure reporting, investigation and escalation processes are aligned and easy for staff to navigate.
8. The review identified opportunities to improve usability and consistency within the framework. Key changes include aligning the principles with the Code of Conduct, clearer reporting pathways, strengthened protections for disclosers, improved confidentiality requirements, provision for confidential advice before making a disclosure, improved guidance on confidential and anonymous reporting, clearer responsibilities and refining who can receive a disclosure, and better alignment with related organisational policies and procedures.
9. The proposed changes are primarily clarifications and refinements to the existing framework and do not represent a significant change in Council's policy direction.
10. Council staff recommend adoption of the revised policy (Attachment 1) and procedure (Attachment 2).
11. This work aligns with the Committee's responsibilities for oversight of risk management, internal controls, and organisational integrity. The Protected Disclosures framework is a key mechanism for identifying and addressing serious wrongdoing, including fraud, corruption, and misuse of public resources.
12. The Executive endorsed the revised policy and procedure on 17 June 2026 and recommended them for approval by the Committee.
13. As the review updates and refines existing governance documents without materially changing policy direction, public consultation was not undertaken and is not considered necessary.
14. There are no direct financial implications associated with adopting the policy and procedure.
15. If approved, the policy and procedure will be finalised, published, and supported through communication and training to ensure effective implementation.

BACKGROUND

16. The policy and procedure establish Council's framework for receiving, assessing and responding to disclosures of serious wrongdoing. They support Council's responsibility to promote the public interest by enabling the disclosure and investigation of serious wrongdoing within the organisation.
17. The policy and procedure perform distinct but complementary functions:
    (a) The policy sets out purpose, principles, protections, and organisational expectations for speaking up and reporting serious wrongdoing.
    (b) The procedure provides detailed guidance on how disclosures are made, received, assessed, investigated, and resolved in practice.
18. The framework supports Council's commitment to integrity, accountability and transparency and assists Council in meeting its obligations under the Act.

19. Protected disclosures provide an important mechanism for employees, former employees, contractors, elected members, volunteers and others associated with Council to report serious wrongdoing while receiving statutory protections under the Act.

20. While the current framework has generally operated effectively, experience gained through its practical application identified opportunities to improve clarity, usability and consistency, particularly regarding disclosure pathways, confidentiality obligations and interaction with other workplace reporting frameworks.

21. A minor amendment was made to the procedure in 2025 to update the list of authorised Council positions able to receive protected disclosures following organisational changes. The current review represents the first comprehensive review of both documents since 2022.

22. The review was informed by feedback from people leaders and key internal stakeholders, and considered the interaction between the protected disclosures framework and related organisational policies, including the Code of Conduct, Integrity Framework, and Bullying, Harassment and Discrimination Policy.

STATUTORY CONTEXT

23. 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.

24. 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.

25. The framework also supports guidance promoted by the Audit Office regarding integrity and organisational culture.

STRATEGIC ALIGNMENT

26. 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	☐

27. 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 employees, elected members, volunteers and contractors to raise concerns about serious wrongdoing and supports fair treatment for those who speak up.

28. 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

29. The review has focused on improving clarity, consistency and usability while retaining the existing intent and direction of the protected disclosures framework.

30. Key improvements include clearer definitions, clearer reporting pathways, strengthened protections relating to confidentiality and retaliation, and improved alignment between the policy and procedure.

31. The following options have been considered to ensure Council maintains a clear, effective, and legislatively compliant protected disclosures framework.

Option	Advantages	Disadvantages
1a Status quo (retain the existing policy and procedure)	• No additional implementation effort • Existing processes remain unchanged	• Increased risk of inconsistent application of processes • Reduced clarity and usability for staff and disclosers • Weaker alignment with related organisational frameworks • Does not reflect lessons learned through practical application of the framework
1b Adopt the revised policy and procedure **(Recommended)**	• Ensures compliance with the Act • Strengthens organisational integrity framework • Improves clarity, consistency, and usability • Strengthens confidentiality and reporting protections • Clarifies reporting pathways and responsibilities • Supports confidence in reporting serious wrongdoing	• Minor implementation effort required to communicate changes and update supporting guidance materials
1c Request amendments and defer adoption	• Provides an opportunity for further refinement before adoption	• Delays implementation of the updated framework • Prolongs reliance on existing documents that contain opportunities for improved clarity and usability • Delays alignment with related organisational reporting and conduct frameworks • May require a further report back to the Committee before adoption

FINANCIAL CONSIDERATIONS

32. There are no significant financial implications associated with adoption of the policy and procedure.

33. Any implementation activities, including staff communications and awareness activities, will be managed within existing operational budgets and resources.

34. No additional staffing or budget allocations are required.

LEGAL IMPLICATIONS / RISKS

35. The revised policy and procedure support Council's compliance with the Protected Disclosures (Protection of Whistleblowers) Act 2022 and associated legislation.

36. Adoption of the revised policy reduces the risk of inconsistent application of protected disclosure processes and improves clarity regarding roles, responsibilities and protections.

37. No significant additional legal risks have been identified in adopting the revised policy.

38. There is a risk that individuals may be reluctant to report serious wrongdoing if reporting pathways are unclear or confidence in confidentiality protections is low. The proposed updates help mitigate this risk by strengthening guidance relating to confidentiality, retaliation and victimisation.

39. Overall, the proposed changes are considered low risk and improve the council's governance and integrity framework.

TE AO MĀORI APPROACH

40. 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.

41. Advice was sought from the Takawaenga team during the review process to ensure the policy reflects Council's organisational values and commitments to inclusive and culturally responsive practice.

42. The review provided an opportunity to strengthen alignment with Council's organisational values by incorporating the values outlined in the Code of Conduct / Ngā Kawa Arataki into the principles section of the policy. The revised policy explicitly references:

    - Pono and Integrity by maintaining a culture of integrity that supports public trust and confidence;
    - Whāia te tika and Service by encouraging people to speak up about serious wrongdoing where they have reasonable concerns;
    - Manaakitanga and Respect by ensuring all disclosers are treated fairly and consistently; and
    - Whanaungatanga and Collaboration by supporting a safe and connected environment where people can raise concerns without fear of retaliation or victimisation and recognising a shared responsibility to respond appropriately.

43. These changes strengthen alignment between the Protected Disclosures framework and Council's organisational values while reinforcing expectations of integrity, fairness, respect and accountability.

CLIMATE IMPACT

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

CONSULTATION / ENGAGEMENT

45. 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.

46. The review was undertaken collaboratively with representatives from People, Performance and Culture, Risk and Assurance, Legal and Takawaenga teams, and other relevant stakeholders, with final endorsement by the Executive.

47. Targeted feedback was also obtained during the broader review of Council's workplace conduct and reporting frameworks to understand confidence in existing reporting pathways and identify opportunities for improvement.

48. Feedback highlighted the importance of clear reporting pathways, confidentiality protections, safeguards against retaliation, and stronger alignment between related reporting frameworks. This feedback informed the proposed revisions.

49. No substantive concerns were identified regarding the proposed policy direction.

SIGNIFICANCE

50. 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.

51. 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 decision.

    (c) the capacity of the local authority to perform its role, and the financial and other costs of doing so.

52. In accordance with the considerations above, criteria and thresholds in the policy, it is considered that the decision to adopt revised policy and procedure is of low significance as it primarily updates and clarifies existing governance documents and does not materially change the council's policy direction.

ENGAGEMENT

53. 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

54. Subject to adoption, the policy and procedure will be finalised and published.

55. Communications and awareness activities will be undertaken to ensure employees, elected members, contractors and volunteers understand the available reporting pathways and protections.

56. Supporting guidance and training material will be updated as required to support consistent implementation across the organisation.

57. The effectiveness of the framework will continue to be monitored through normal governance, risk and assurance processes.

ATTACHMENTS

1. **Draft Protected Disclosures Policy 2026 - A20942708** ⇩
2. **Draft Protected Disclosures Procedure 2026 - A20914211** ⇩

PROTECTED DISCLOSURES (PROTECTION OF WHISTLEBLOWERS) POLICY

Tauranga City

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

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.
Appropriate council officer	A Tauranga City Council staff member trained to receive protected disclosures, as specified in the Protected Disclosure 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 or online publishing platforms. Bad faith would also include making a disclosure where you are aware the serious misconduct did not actually occur.
Tauranga City Council	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.~~
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. *Note that (e) includes the Mayor, Elected Members and Committee Members*
Employee	~~All council employees, including volunteers, persons seconded to council and contractors.~~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~~Tauranga City Council; 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 (a) 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~~ Tauranga City Council 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.

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 ~~fostering 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 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.

5.2.2 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). A receiver could be an appropriate council officer, the chief executive, the mayor, or an appropriate authority.

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 5.5.2 (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~~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.

~~5.3~~5.5 Non-protected Disclosures

5.5~~3~~.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).

5.5~~3~~.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).~~

~~5.5~~5.6 Entitlement to Protection

5.6~~5~~.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.

5.6~~5~~.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 (5.6~~5~~) 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.

5.6~~5~~.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 of this policy.

~~5.6~~1.1 ~~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.

~~5.8.4~~5.8.5 ~~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).

~~5.8.5~~5.8.6 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.

~~5.8.6~~5.8.7 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

Protected Disclosures (Protection of Whistleblowers) Act 2022

Privacy Act 2020

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

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

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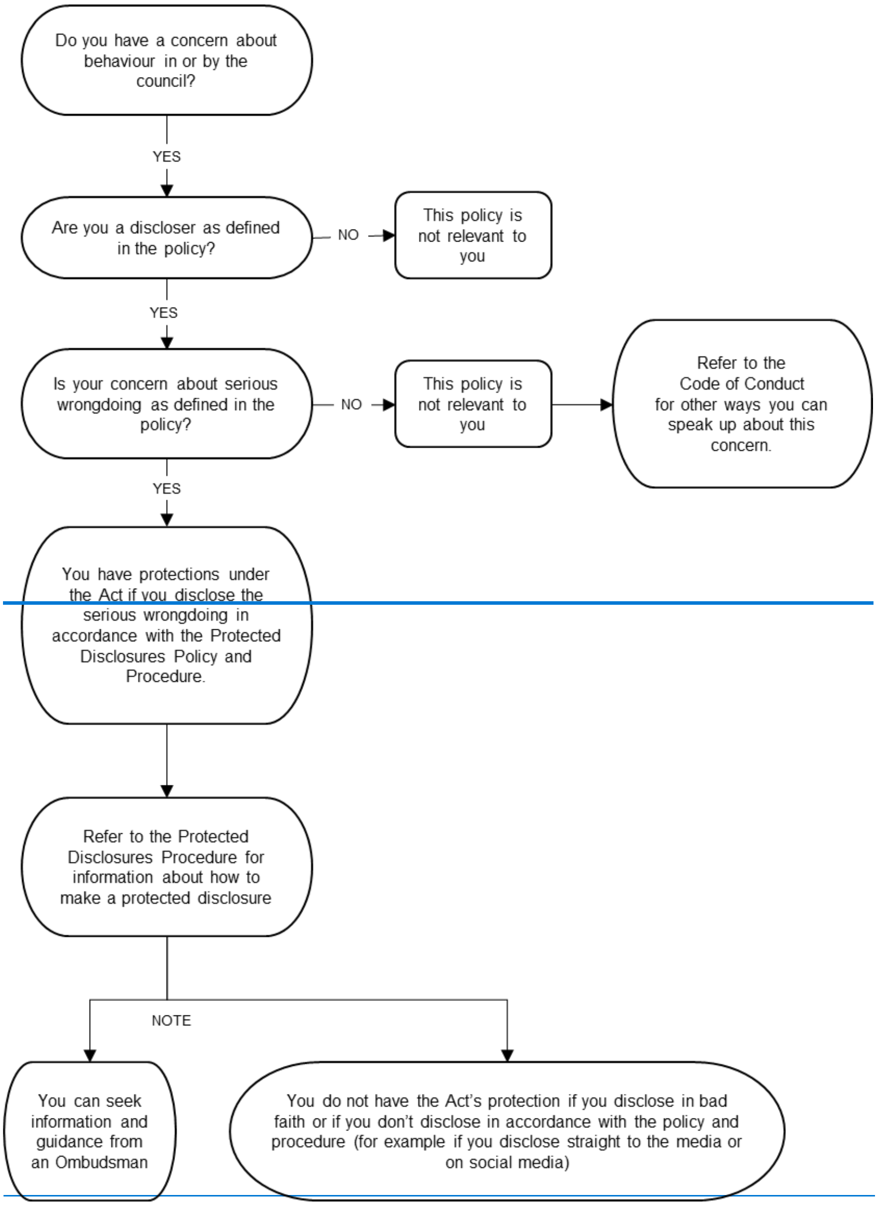
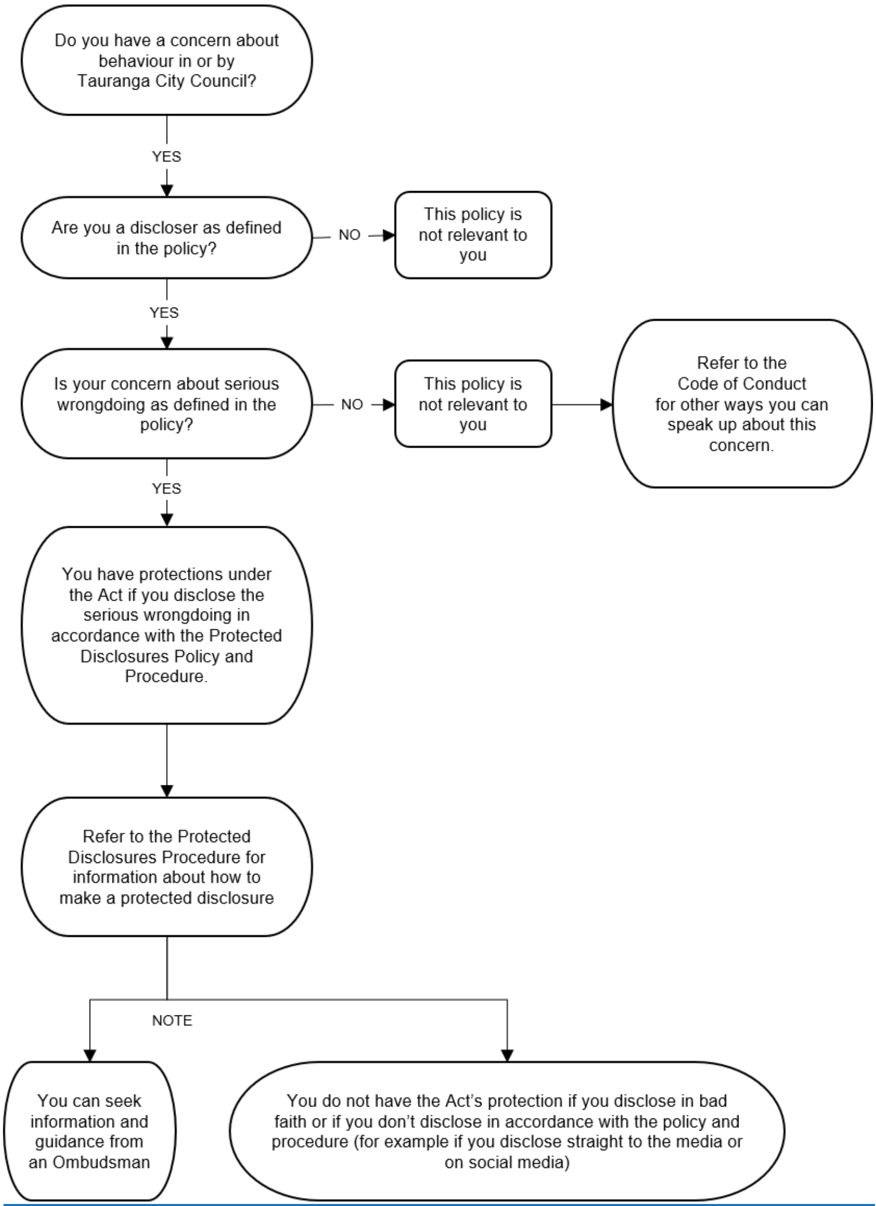

Do you have a concern about behaviour in or by the council?
YES
Are you a discloser as defined in the policy?
NO
This policy is not relevant to you
YES
Is your concern about serious wrongdoing as defined in the policy?
NO
This policy is not relevant to you
Refer to the Code of Conduct for other ways you can speak up about this concern.
YES
You have protections under the Act if you disclose the serious wrongdoing in accordance with the Protected Disclosures Policy and Procedure.
Refer to the Protected Disclosures Procedure for information about how to make a protected disclosure
NOTE
You can seek information and guidance from an Ombudsman
You do not have the Act's protection if you disclose in bad faith or if you don't disclose in accordance with the policy and procedure (for example if you disclose straight to the media or on social media)


Do you have a concern about behaviour in or by Tauranga City Council?
YES
Are you a discloser as defined in the policy?
NO
This policy is not relevant to you
YES
Is your concern about serious wrongdoing as defined in the policy?
NO
This policy is not relevant to you
Refer to the Code of Conduct for other ways you can speak up about this concern.
YES
You have protections under the Act if you disclose the serious wrongdoing in accordance with the Protected Disclosures Policy and Procedure.
Refer to the Protected Disclosures Procedure for information about how to make a protected disclosure
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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)
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 Making a protected disclosure – standard approach

2.1.1 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 5.4 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.~~

2.1.2 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.

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

2.1.4 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 5.5.2(d) of the policy.

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

2.1.6 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).

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

2.1.8~~5~~ ~~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, ~~A~~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.

2.2 Making a protected disclosure – escalated approach

2.2.1 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 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.

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

2.3 Receiving a protected disclosure

2.3.1 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.

2.3.2 The person receiving the protected disclosure should within 20 working days:

a) 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;

b) 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;

c) Check with the discloser whether the disclosure has been made elsewhere (and any outcome); and

d) 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 or discrimination under the Diversity, Equity and Inclusion Policy).

2.3.3 The person receiving the protected disclosure should immediately inform the chief executive (unless the chief executive is implicated in any alleged wrongdoing covered by the disclosure).

2.3.4 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.

2.3.5 The chief executive (or the mayor in circumstances addressed by section 2.3.4 above) is responsible for initiating whatever investigative processes he or she considers appropriate in the circumstances.

2.3.6 The chief executive (or the mayor in circumstances addressed by section 2.3.4 above) should within 20 working days of the original disclosure:

a) Consider the disclosure and whether it warrants investigation;

b) Deal with the matter by doing one or more of the following:

(i) investigating the disclosure

(ii) addressing any serious wrongdoing by acting or recommending action

(iii) referring the disclosure as outlined in 2.4

(iv) deciding that no action is required as outlined in 2.5; and

c) Inform the discloser (with reasons) about what the receiver has done or is doing to deal with the matter in accordance with paragraph 2.3.6 b);

2.3.7 However, when it is impracticable to complete these actions within 20 working days, the receiver should carry out the actions described in 2.3.2 a) to d) and the chief executive (or mayor) should carry out 2.3.6 a) within 20 working days of the original disclosure and then should—

a) Inform the discloser how long they expect to take to deal with the matter;

b) Appropriately update the discloser about progress;

c) Deal with the matter as described in subsection 2.3.6 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 2.3.6 b).

2.4 Referring a protected disclosure

2.4.1 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.

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

2.4.3 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).

2.5 Where no action is required

2.5.1 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.

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

2.6 Practical assistance and advice for disclosers

2.6.1 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

2.6.2 ~~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.

2.7 Duty of confidentiality

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

2.7.~~2~~1 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.

2.7.~~3~~2 Disclosers are encouraged to obtain independent legal advice or seek guidance from an Ombudsman prior to consenting to the disclosure of any identifying information.

2.7.~~4~~3 Before any identifiable information is released, t~~T~~he ~~council~~ Tauranga City Council ~~will~~ must consult with disclosers before any information is released ~~if~~ where ~~for the reason described in~~ 2.7.~~2~~ 1 (b)(i) or (iii) applies, and ~~will~~ must consult, *if practicable*, ~~for reasons~~where 2.7.~~2~~ 1 (b)(ii) or (iv) applies.

2.7.~~5~~4 After releasing identifying information for a reason described in subsection 2.7.1 (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).~~

2.7.~~6~~5 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.

~~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.

2.8 Raising awareness of the policy and procedure

2.8.1 The policy and procedure will be available on the ~~council~~ Tauranga City Council public website.

2.8.2 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).

2.8.3 At least every six months communication will go out to all employees to raise awareness.

2.8.4 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.

2.8.5 Training on protected disclosures will be provided to all employees when they commence working at ~~the council~~Tauranga City Council.

2.8.6 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 2.3.4, 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 2.3.4, 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

Protected Disclosures (Protection of Whistleblowers) Act 2022

Privacy Act 2020

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

5. ASSOCIATED POLICIES/PROCEDURES

Protected Disclosures Policy

Fraud Prevention and Management Policy

Disciplinary Policy, Performance Improvement Procedure

Code of Conduct

Investigation of Issues Protocol

Harassment & Bullying Prevention & Management Policy

Diversity, Equity and Inclusion Policy

Conflicts of Interest Policy

Integrity Framework

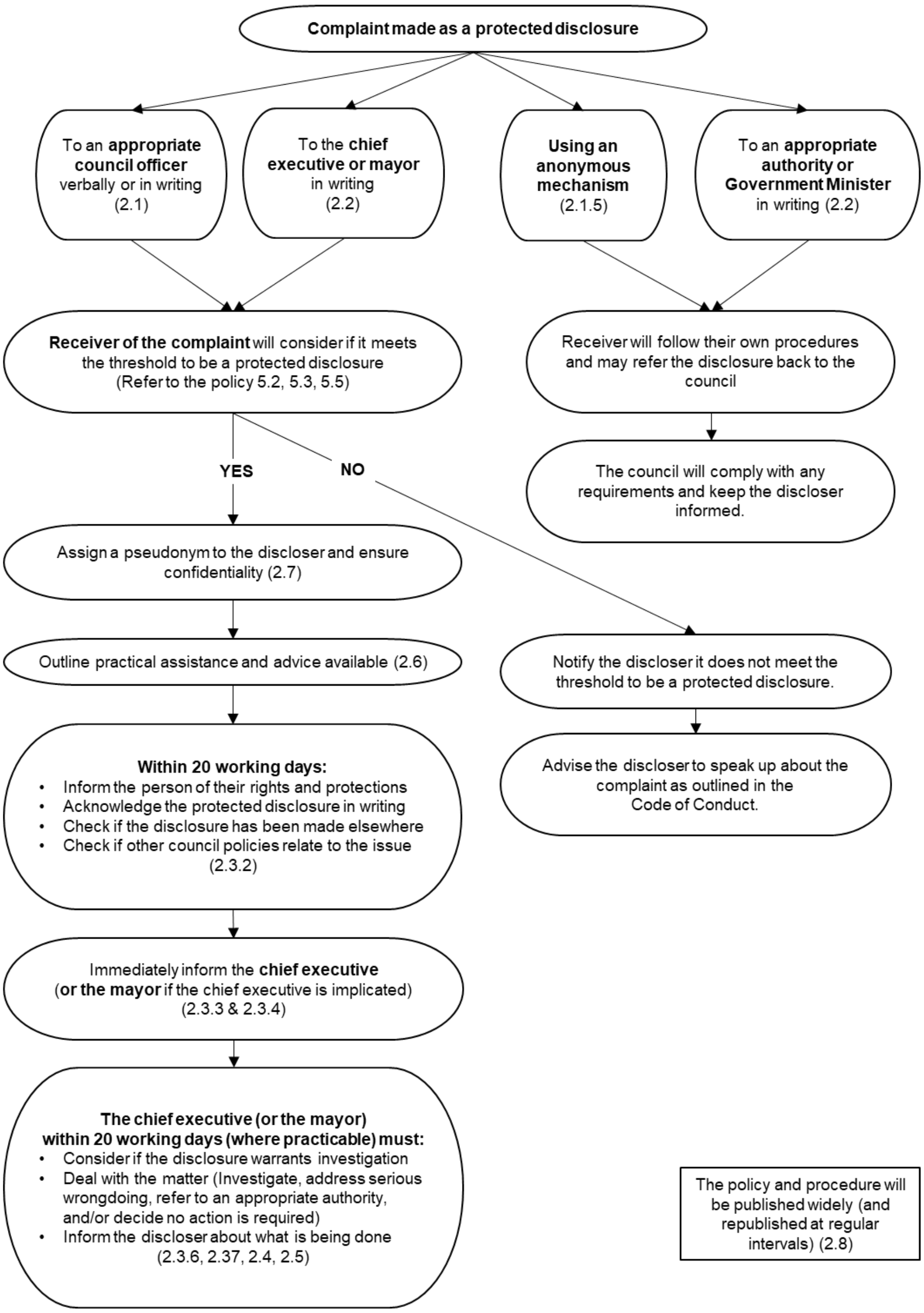
Elected Members Code of Conduct

6. SCHEDULES

Schedule 1: Flow chart of the protected disclosures procedure

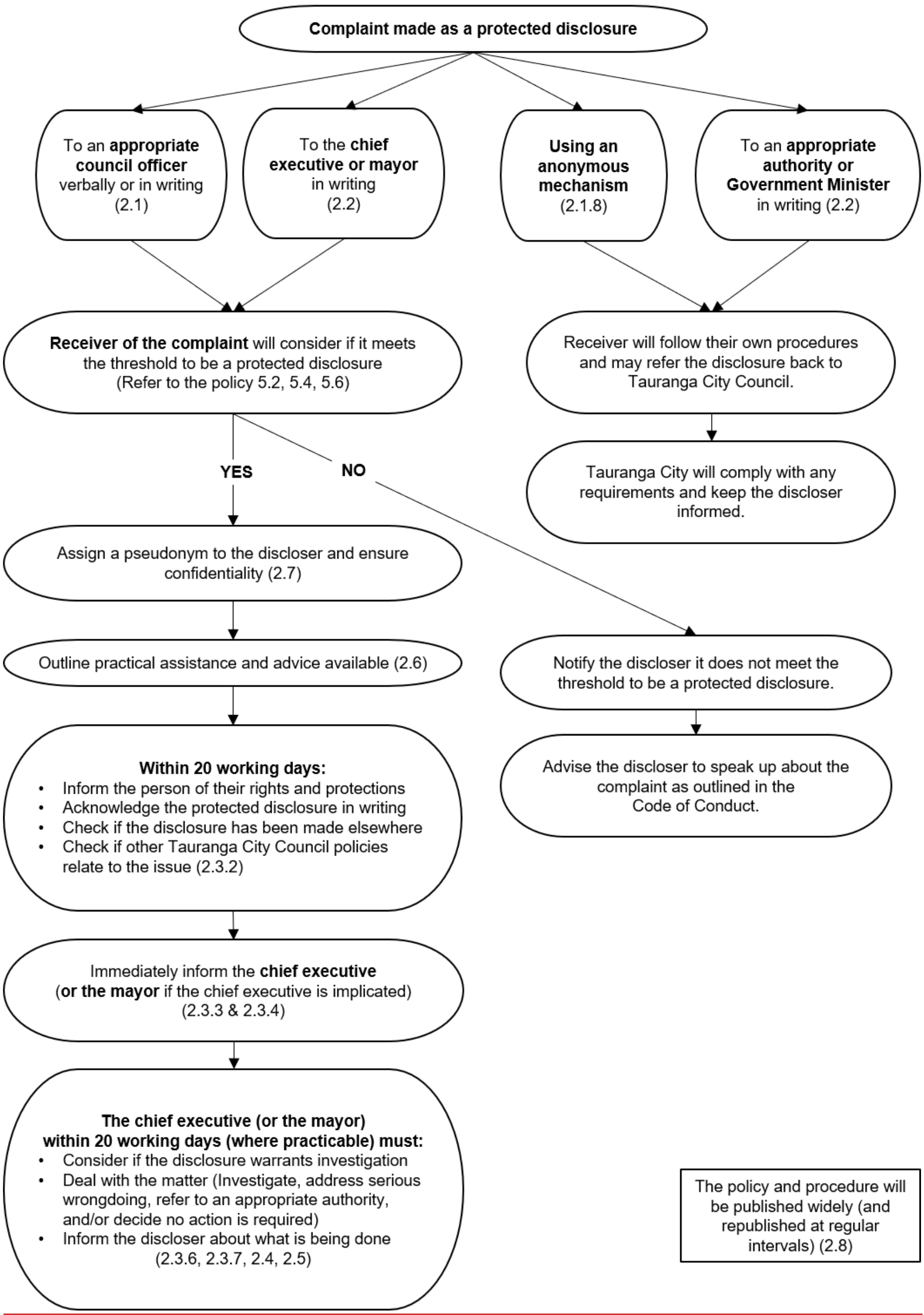
Schedule 1: Flow Chart of the Protected Disclosures Procedure

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



Schedule 1: Flow Chart of the Protected Disclosures Procedure

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



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

File Number: **A20801734**

Author: **Kath Norris, Team Leader: Information Requests**

Authoriser: **Craig Rice, Chief Operating and Financial Officer**

Andrew Hough, General Counsel

PURPOSE OF THE REPORT

1. The purpose of the report is to provide the Committee with oversight of council's performance in managing requests for official information and requests for personal information along with requests for CCTV footage. The report outlines request volumes, response outcomes, timeliness and trends and any emerging issues or risks enabling the Committee to monitor councils' compliance with its statutory obligations and its commitment to transparency and accountability in the provision of official and personal information requested.
2. Overall request volumes decreased compared with 2024/25, but demand remained significant and compliance performance did not meet the 98% KPI. The annual data shows that a smaller number of high-interest topics and complex matters can have a disproportionate impact on timeliness, cost, and business group workload.

- **Key themes:** Annual request volumes reduced by 13% from the previous year, while average response time improved by one day. However, 92% of requests were responded to within statutory timeframes, below the 98% KPI. Common request themes included Mauao, dog control, and infringements, with Mauao-related requests contributing to several late responses.
- **Risks:** The key risks are statutory compliance where complex or high-volume topics arise, concentration of requests within business groups, and continued demand for correspondence or information requiring legal advice and privacy, commercial sensitivity, or consultation assessments. The gap between actual timeliness and the KPI may require further attention if demand increases or complex matters continue.
- **Opportunities:** The annual data provides an opportunity to target proactive release for recurring public-interest topics, refine guidance for business groups that receive the highest volume of requests, improve consistency in recording time and outcomes, and use trend reporting to support resourcing, training, and early risk identification.

RECOMMENDATIONS

That the Audit & Risk Committee:

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

ATTACHMENTS

1. **Q4 Report LGOIMA and Privacy Requests Apr - Jun 2026 & FY 25/26 -** ⇩

LGOIMA and Privacy Q4 Report for 2025/26 year

How many requests did we receive?

141 = **128** LGOIMA + **8** Privacy + **0** combined LGOIMA & Privacy

- Requests have increased 28% since last quarter and decreased 3% compared to the same quarter in the year 2024/25. There were **5** follow-up requests received.
- 3 requests remain open

How long did it take us to respond?

14 = the average number of days to provide a response, one less day than in the last quarter.

95% = requests responded to within the statutory time frame.

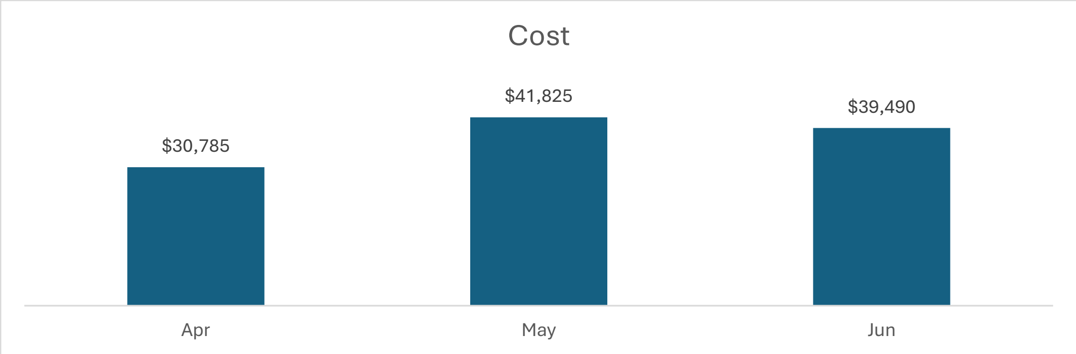
- There were **133** responses provided within the 20 working-day time frame.
- There were **8** extensions notified and responded to within the extended time frame.
- Response times ranged from a minimum of **1** day to a maximum of **57 days** (extended response).

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

Top Requesters by Hours	Hours	Cost
1 – Individual	72	$2,100
2 - Individual	39	$9,090
3 - Individual	32	$3,705
4 - Media	29	$1,230
5 - Individual	24	$1,767

Overall, all requests (LGOIMA, Privacy, Follow Ups, and CCTV) are estimated to have taken a total of 818 staff hours at a cost of $112,100 broken down by month as follows

Cost by Month of All Responses

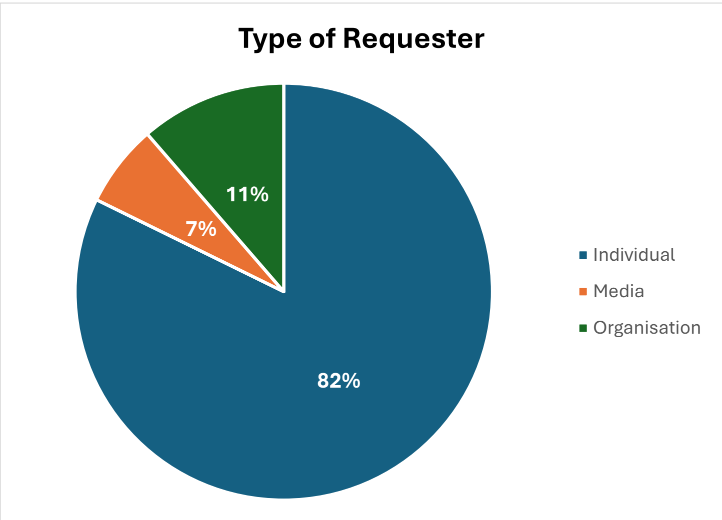


This quarter has had a 23 % increase in costs from the previous.

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

Who did the requests come from?

116 individuals + **16** organisations + **9** media organisations



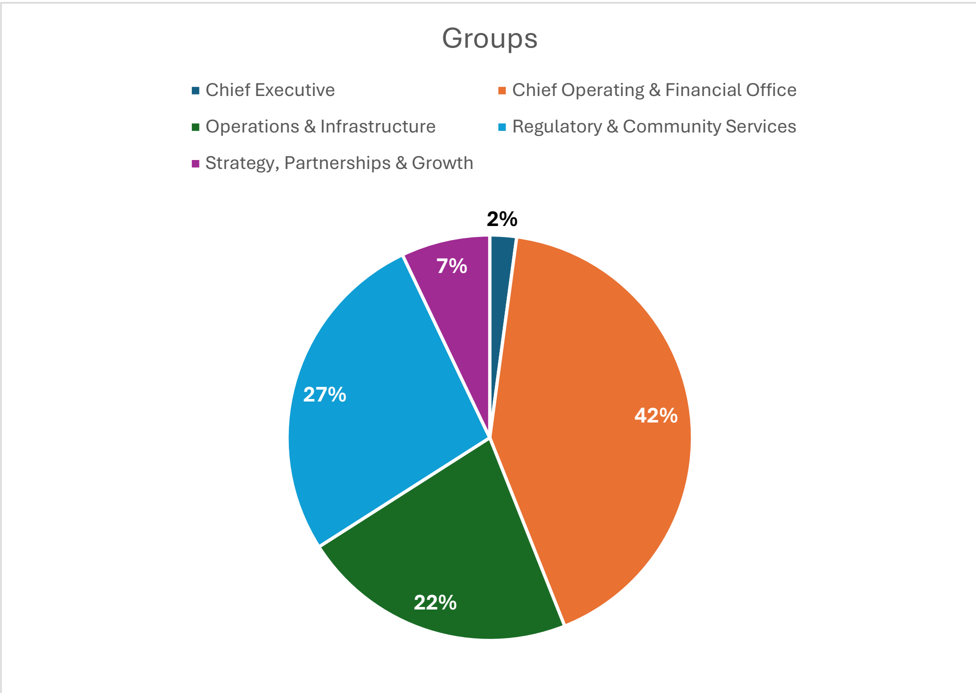
Repeat Requests

26 = number of requesters who made two or more requests

- One individual made twelve requests
- One Media Outlet made five
- Three other individuals made five each
- Two individuals made four each

What groups received the requests?

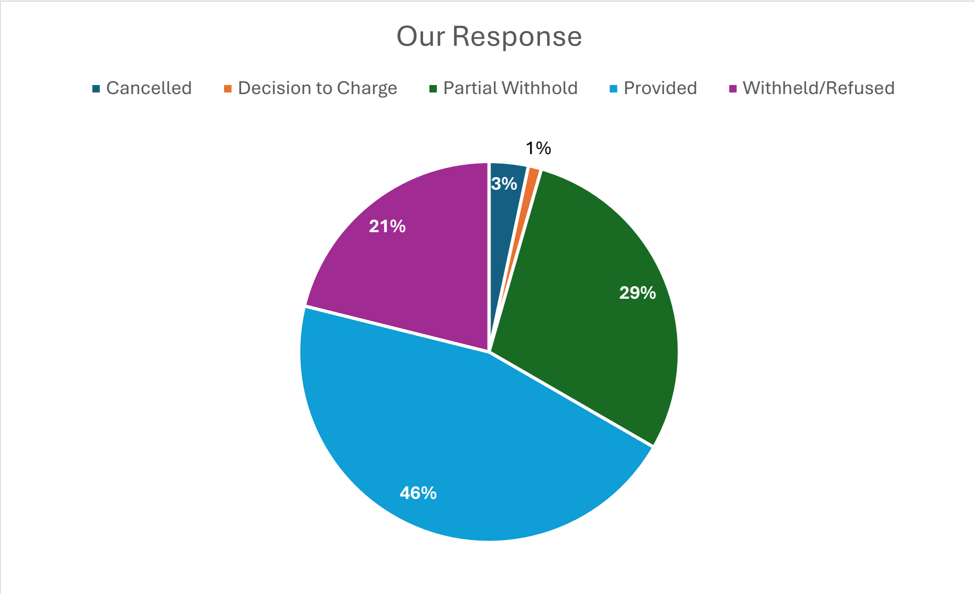
3 Chief Executive + **59** Chief Operating & Financial Office + **31** Operations & Infrastructure + **38** Regulatory & Community Services + **10** Strategy Partnerships & Growth



What was our response?

61 provided + **38** partially withheld + **27** refused.

In addition, **4** cancelled + **2** transferred + **1** Decision to charge.



Ombudsman and Privacy Investigations for Q4

6 received 3 resolved and 3 remain open

Privacy Commissioner Complaints 0

Q4 key themes, risks and opportunities

Q4 saw an increase in request volumes and cost compared with the previous quarter, while timeliness remained strong. 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 28% 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.

Annual Report for 2024/2025

How many requests did we receive (excluding CCTV requests)

510 = **417** LGOIMA + **38** Privacy + **2** combined LGOIMA & Privacy + **50** Follow-up requests

This is a 13% decrease from year 2024/25 when 578 requests were received.

- 3 requests are yet to be closed

How long did it take us to respond?

12 the average number of days to provide a response. One day less than last year.

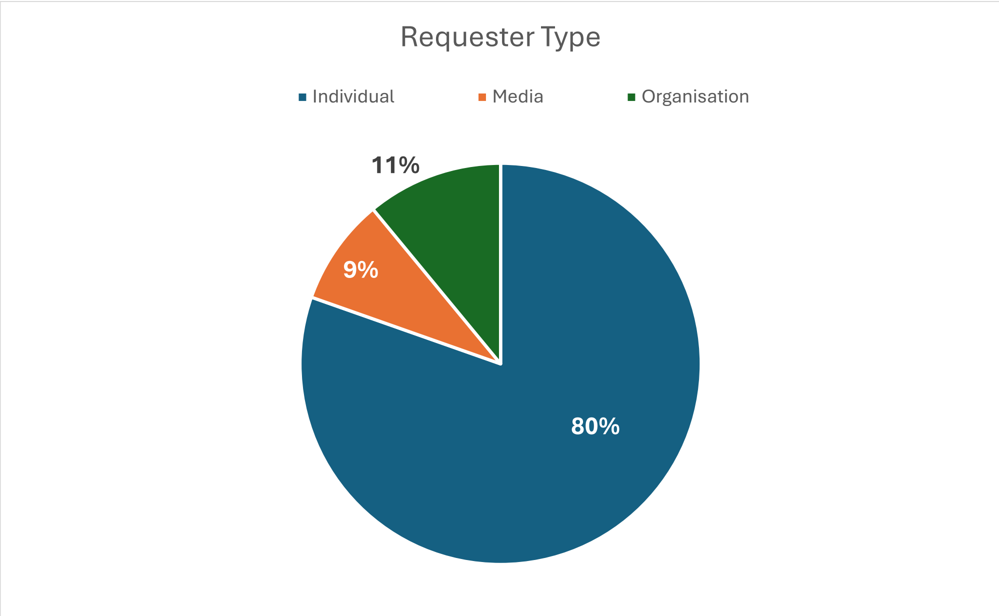
92% = requests responded to within the statutory timeframe. The KPI is 98%.

- **468** responses were provided within the 20 working day time frame.
- **19** extensions notified and responded to within the extended time frame **18** responses were provided outside of the statutory timeframe **13** of which were Mauao related

Extensions were notified for requests seeking large amounts of information, particularly all correspondence, or where consultation with other parties was necessary.

Who did the requests come from?

410 individuals + **56** organisations + **44** media organisations

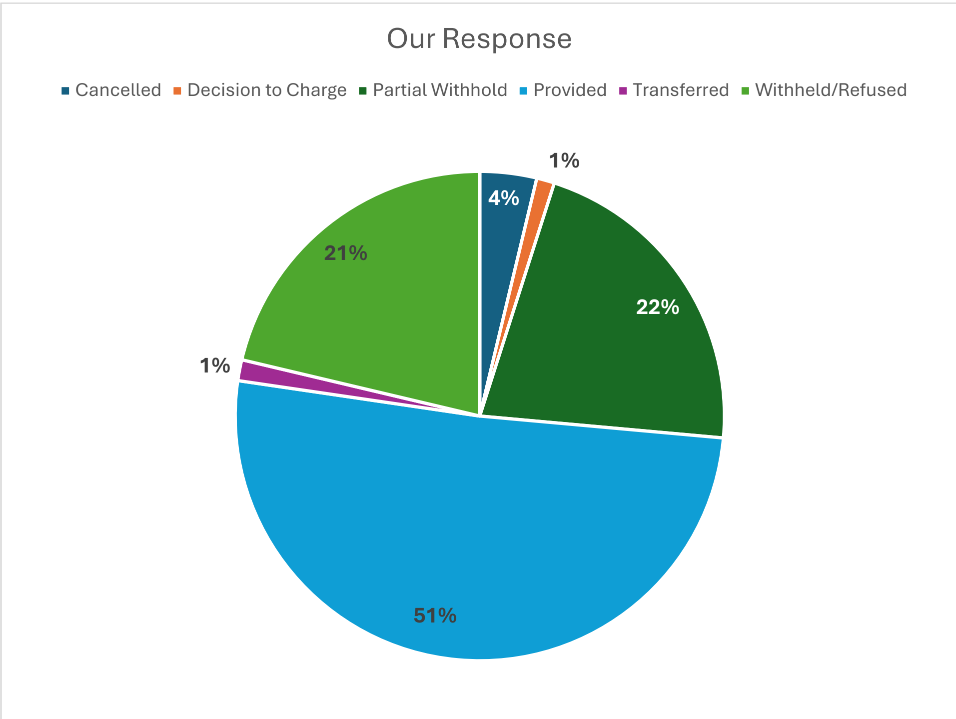


= Number of requesters who made two or more requests in 2025/26.

What was our response?

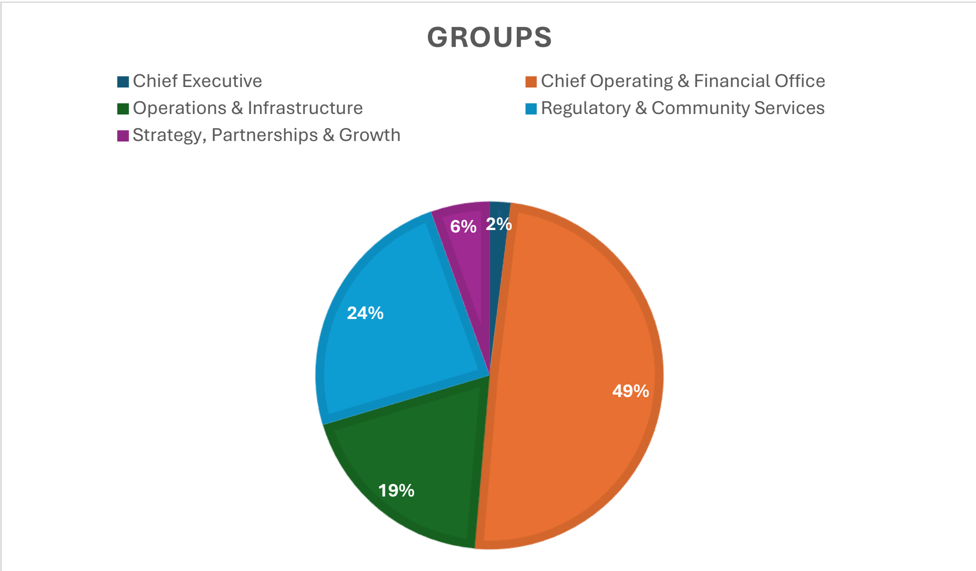
258 provided + **109** partially withheld + **108** refused + **7** transferred + **19** cancelled + **6** Decision to charge

- This excludes the 3 outstanding requests
- No requests proceeded to having a charge applied.
- Common grounds for refusing all or part of a request are:
  - to protect individual privacy,
  - to avoid prejudice to commercial activities,
  - because the requested information does not exist.
- Requests for correspondence are often 'partially withheld' to protect individual privacy.



What groups received the requests?

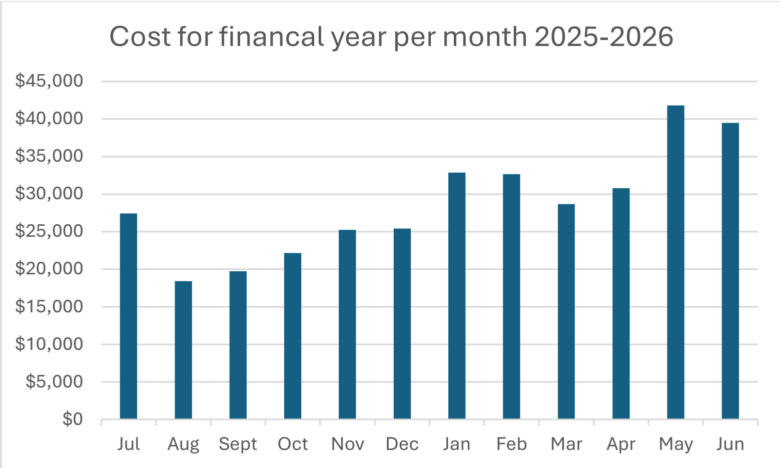
28 Strategy, Partnership and Growth + **123** Regulatory & Community Services + **97** Operations & Infrastructure + **252** Chief Operating & Financial Office + **10** Chief Executive



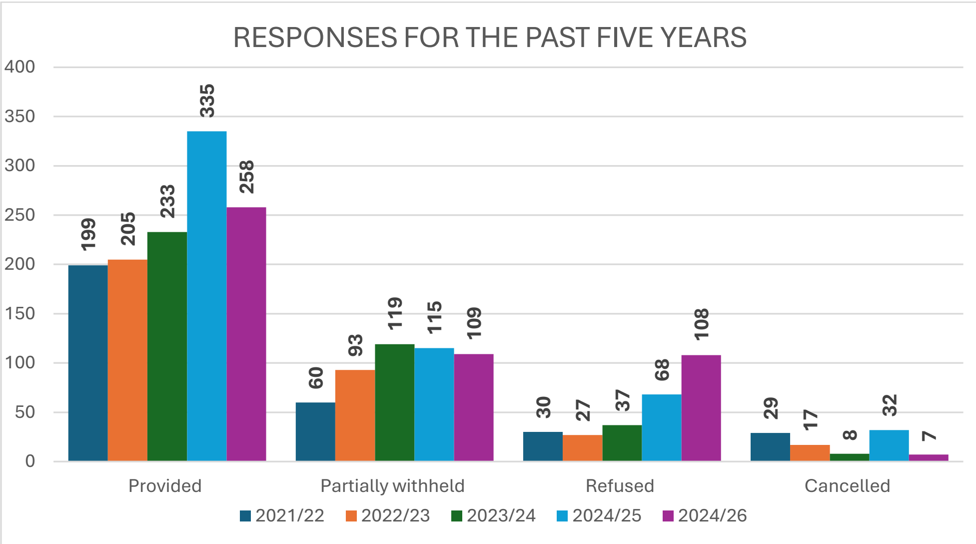
Common requests

- Mauao (59)
- Infringement (13)
- Dog control (17)

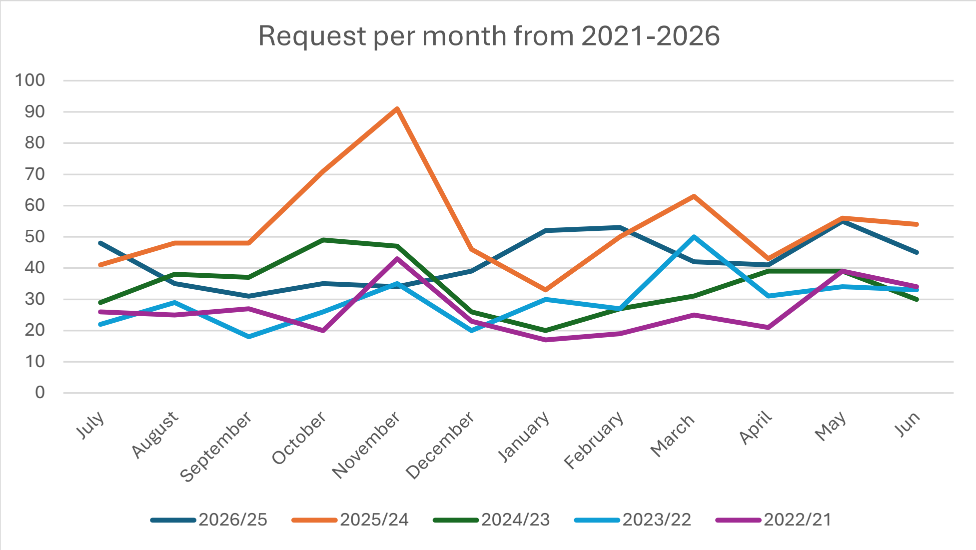
One request may be categorised by more than one theme.



Historical comparisons



When did we receive the requests?



- Requests by month include follow-up requests and exclude CCTV requests.

November 2025 saw a significant spike in requests due to:

- 15 requests about Marine Precinct.
- 7 water fluoridation

Annual Ombudsman and Privacy Complaints

Ombudsman **14** received **11** resolved **3** remain open

Privacy Commission **0**

CCTV requests

TTOC as part of the Infrastructure Group receives the request, processes the footage, and then sends it to Democracy Services to manage the response.

How many requests did we receive?

346 = **40** LGOIMA + **259** Privacy + **11** combined LGOIMA & Privacy.

How long did it take us to respond?

1 = the average number of days to provide a response.

100% = requests responded to within the statutory time frame.

What was our response?

149 provided + **1** partially withheld + **195** withheld/refused + **1** Cancelled

Requests for CCTV footage are often refused for two reasons:

- We do not have the footage – LGOIMA 17(e) *that the document alleged to contain the information requested does not exist or, despite reasonable efforts to locate it, cannot be found*; Privacy 53(a) *the information requested does not exist or, despite reasonable efforts to locate it, cannot be found*.
- We cannot provide the personal information of other people without their consent and the requester is seeking footage of another person – LGOIMA 7(2)(a) *withholding is necessary to protect the privacy of natural persons including deceased natural persons*; Privacy 53(b)(i) *the disclosure of the information would involve the unwarranted disclosure of the affairs of another individual*

Annual key themes, risks and opportunities

For the year, overall request volumes decreased compared with 2024/25, but demand remained significant and compliance performance did not meet the 98% KPI. The annual data shows that a smaller number of high-interest topics and complex matters can have a disproportionate impact on timeliness, cost, and business group workload.

- **Key themes:** Annual request volumes reduced by 13% from the previous year, while average response time improved by one day. However, 92% of requests were responded to within statutory timeframes, below the 98% KPI. Common request themes included Mauao, dog control, and infringements, with Mauao-related requests contributing to a number of late responses.
- **Risks:** The key risks are statutory compliance where complex or high-volume topics arise, concentration of requests within particular business groups, and continued demand for correspondence or information requiring privacy, commercial sensitivity, or consultation assessments. The gap between actual timeliness and the KPI may require further attention if demand increases or complex matters continue.
- **Opportunities:** The annual data provides an opportunity to target proactive release for recurring public-interest topics, refine guidance for business groups that receive the highest volume of requests, improve consistency in recording time and outcomes, and use trend reporting to support resourcing, training, and early risk identification.

- .

9.5 Delegations Manual

File Number: **A20283315**

Author: **Charles Lane, Team Leader: Commercial Legal**
Kate Grimmer, Commercial Solicitor

Authoriser: **Craig Rice, Chief Operating and Financial Officer**

PURPOSE OF THE REPORT

1. To present the findings of the review of the Delegations Manual and recommend retaining its detailed and prescriptive approach, while improving accessibility and usability through the implementation of an AI Delegations Manual Agent.

RECOMMENDATIONS

That the Audit & Risk Committee:

(a) Receives the report "Delegations Manual ".

(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.

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

EXECUTIVE SUMMARY

2. Staff were asked to review the Delegations Manual due to concerns over the length of the current Delegations Manual, with a focus on whether its size and complexity was itself a risk to Council.

3. Given Council's extensive statutory responsibilities and complex operating environment, the current detailed and legislation-based approach provides important legal, governance and operational safeguards. Simplifying the Delegations Manual may reduce clarity around delegated authority, increase the risk of inconsistent decision-making, create uncertainty regarding lawful authority, and lead to delegation gaps.

4. The review concludes that a comprehensive rewrite of the Delegations Manual is not justified at this time. Such a review would require significant staff resources and may be overtaken by future organisational changes.

5. To address usability concerns while retaining the benefits of the current framework, staff have developed an AI Delegations Agent. The Agent assists staff to quickly identify relevant delegations while maintaining the approved Delegations Manual as the authoritative source of truth. A pilot programme has been successfully completed, with positive feedback from users.

6. Accordingly, staff recommend retaining the current Delegations Manual and proceeding with an organisation-wide rollout of the AI Delegations Agent to improve accessibility, efficiency and user experience and seek the approval of the Committee to proceed on this basis.

BACKGROUND

7. The legal team currently manage the process of maintaining and updating the Delegations Manual and provide advice to teams who have questions regarding delegated authority to make decisions, and the addition of new sub-delegations from the CE where required.

8. At the Audit & Risk Committee meeting on 5 May 2026 the following action item was noted:

    That staff review the delegation's manual to ensure it is in a form that elected members can understand and deliver the outcome by August, without compromising other ongoing work.

9. The Delegations Manual (as we currently know it) was created in 2017 from a document containing a register of individual staff (sub)-delegations. It was created to compile the organisation's delegation information into one source of truth and has been updated 34 times since its inception.

DELEGATIONS MANUAL

10. The purpose of staff delegations is to provide appropriate authority to staff to enable the organisation to operate effectively and efficiently. Staff require these delegations in order to perform their job.

11. The Delegations Manual currently sits at 347 pages and is separated into the following categories:

    (a) Financial delegations: delegation of authority to incur expenditure up to certain limits;

    (b) Statutory delegations: delegation of the powers, duties and responsibilities granted to Council by statute (i.e. Acts, Regulations and other subordinate legislation); and

    (c) Operational delegations: delegation of specific functions, powers, and/or responsibilities by the Council to its staff.

12. Council has also granted a General Delegation to the Chief Executive that enables the Chief Executive to make the majority of the statutory and operational delegations by way of sub-

delegation. Staff who have received a statutory or operational sub-delegation from the Chief Executive may not further sub-delegate.

13. The majority of the Delegations Manual is set out in table form with relevant sections and corresponding delegates.

Delegations not contained in the Delegations Manual

14. The following delegations are NOT contained in the Delegations Manual:

    (a) Delegated Financial Authorities (DFAs) below Chief Executive and General Manager level – *these are managed and maintained by Finance*.

    (b) Delegations in Procedures

    (c) Delegations in Strategies

    (d) Delegations in the City Plan

    (e) One off (project or fact specific) Delegations – these are recorded in the Index of Delegation Instruments - Sub-Delegations Made by the Chief Executive (A5583510) and the Index of Delegations made by Council Resolution (A5684187).

REVIEW OF THE DELEGATIONS MANUAL

Council's legislative framework

15. Council operates across infrastructure, regulatory, community, environmental and governance functions and is required to comply with an extensive legislative framework comprising more than 100 different principal statutes, along with associated regulations.

16. Due to the extent of its functions, Council operates within one of the most complex legislative environments in New Zealand. Council performs multiple functions simultaneously, including acting as:

    - A democratic governing body;
    - A regulator and enforcement agency;
    - An infrastructure owner and service provider;
    - A planning and growth authority;
    - A landowner and asset manager;
    - A provider of community and recreational services;
    - A public information holder; and
    - A participant in regional emergency management arrangements.

17. In summary, the primary reason the Delegations Manual is extensive is that it reflects the breadth of Council's functions and the complex legislative and operational environment within which Council operates. To be effective, the Manual must provide clear authority and guidance across a wide range of statutory responsibilities, activities and decision-making powers.

Council's experience with delegated authority.

18. To better understand the risks associated with a detailed and prescriptive Delegations Manual, staff undertook a review to determine whether Council had been subject to judicial review proceedings, or similar legal challenges, relating to the exercise of delegated powers by Council or its officers.

19. Staff were unable to identify any reported instances of judicial review or legal challenge arising from the exercise of delegated authority under the Delegations Manual.

20. While not determinative, the absence of any identified legal challenges suggests the current approach has generally operated effectively in practice.

Benchmarking

21. Staff have reviewed Delegation Manuals from several other local authorities and note that:

    (a) Palmerston North City Council (est population 90,500 and organisation size of approx. 500 employees). Its Manual is approximately 40 pages and does not refer to particular sections of legislation, but rather delegates to senior employees in relation to a particular Act as a whole;

    (b) Hutt City Council (est population of 114,000 and organisation size of approximately 500 employees). Its Manual is 43 pages and delegates to senior employees in relation to a particular Act, rather than section by section as appropriate.

    (c) Rotorua Lakes Council (est population 78,000 and organisation size of approximately 500 employees). Its Manual is approximately 150 pages of sub-delegations from its CE to staff and a second Manual comprising 68 pages of only Resource Management Act delegations directly delegated from Council.

    (d) Hurunui District Council (est population 15,000 and organisation size of approximately 150 employees). Its Manual is 40 pages long but contains no sub-delegations to staff, these are kept in a different document/register.

22. The review confirms that Council's Delegations Manual, at approximately 347 pages, is significantly more detailed and prescriptive than the delegation manuals reviewed from other local authorities. While this results in a longer document, staff consider this to be a positive feature. The Delegations Manual provides a single, comprehensive source of authority for the exercise of delegated powers, clearly identifies relevant statutory provisions, records sub-delegations, and promotes consistency in decision-making.

CONCLUSIONS FROM REVIEW OF DELEGATIONS MANUAL

Length and complexity of the manual

23. While comparatively lengthy, Council’s current Delegations Manual reflects the breadth of Council's functions and the complexity of the legislative and operational environment within which Council operates.

24. The Delegations Manual also incorporates a range of supporting material, including explanations of the delegations framework, general rules and procedures, legislative references, delegations and sub-delegations. Consolidating this information into a single document provides staff with a clear and accessible source of authority and guidance, reducing uncertainty regarding decision-making powers and responsibilities.

Precision better manages legal risk

25. The Delegation Manual’s prescriptive structure promotes clarity by linking each delegation directly to the relevant legislative provision.

26. Broader or more general delegations, such as delegating an Act in full, may create ambiguity, particularly for extensive and complex legislation such as the Building Act and Resource Management Act.

27. This uncertainty would likely increase staff reliance on legal advice to confirm the scope of delegated authority and may also result in a greater need for project-specific delegations to address gaps or areas of ambiguity. Given the limited capacity within Council's legal teams, increased demand for legal input in routine decision-making could reduce efficiency and divert resources from higher-value strategic and project work.

Limited evidence of current risk materialisation

28. The primary issue with the Delegations Manual is usability, not substance, with feedback indicating that key challenges are:

    (a) navigating the document;

(b) identifying which sections are relevant to the decision in question; and

(c) understanding how to apply the content.

29. It is important to recognise that the Delegations Manual is not intended to be read sequentially from beginning to end. In practice, users typically access the specific section relevant to the decision or legislative power under consideration, in much the same way that a dictionary or reference manual is consulted for a particular topic rather than read cover to cover.

30. This feedback suggests that format, accessibility and navigation, rather than the underlying content or level of legislative precision, are the primary areas where improvements could be made.

Risks associated with simplification

31. There is a risk that simplifying the Delegations Manual could:

(a) Cause uncertainty about who can (or should) exercise statutory powers. A heavily simplified Delegations Manual shifts responsibility from the document to the individual;

(b) A simplified framework can make it more difficult to demonstrate that a decision-maker had lawful authority. The more general the delegation wording, the greater opportunity for challenge;

(c) While detailed delegations may be cumbersome, they provide continuity when staff leave, acting appointments are made or new managers are appointed.

(d) Create regulatory enforcement risk. Many regulatory powers specified in the Delegations Manual (e.g. Building Act, Resource Management Act, Bylaws) involve issuing notices, granting approvals, undertaking inspections, exercising entry powers or commencing enforcement action. If enforcement action is undertaken by a person whose authority is unclear it can undermine prosecution or enforcement proceedings.

(e) Unintentionally create delegation gaps. If Council moves from a detailed statute by statute model, substantial work is required to ensure every legislative power has been captured somewhere.

RESOURCES REQUIRED TO REWRITE THE DELEGATIONS MANAUL

32. A full rewrite of the Delegations Manual would be a significant organisational undertaking requiring input from across Council, including Elected Members, the Chief Executive, General Managers, Tier 3 and Tier 4 managers, and the Legal team. The work would involve more than simply rewriting the document. It would require a comprehensive review of existing delegations, reconsideration of delegation settings and accountabilities, engagement with business units, and validation of the resulting framework across the organisation.

33. By way of context, following the 2025 organisational reset, the consequential updates to the Delegations Manual required approximately three months of work by three lawyers to complete. Staff estimate that a comprehensive rewrite of the Manual would likely take between 6 and 12 months, depending on the scope of the review and the extent of organisational engagement required.

34. Given the current workload and limited spare capacity within the Legal team, a project of this scale would likely require additional resourcing to ensure that business-as-usual legal support and priority project work are not adversely affected.

35. The review has also identified several benefits associated with the current level of detail and legislative precision within the Delegations Manual. In particular, the detailed approach provides clarity regarding decision-making authority, reduces ambiguity, and assists in managing legal, governance and operational risk.

36. While a rewrite may result in some reduction in the overall length of the Delegations Manual, it is unlikely to fundamentally change the need to record a large number of delegations

arising from Council's extensive statutory functions and responsibilities. The extent to which a rewrite would materially simplify the Delegations Manual is therefore uncertain.

37. The detailed structure of the current Delegations Manual has also enabled Council to make effective use of technology. For example, Council has been able to develop its AI Delegations Manual tool relatively efficiently because delegations, legislative references, conditions and decision-making authorities are clearly documented within the existing Delegations Manual.

38. Staff also note that Council is currently progressing the Head Start programme and that the Government is undertaking a broader programme of local government reform. While the scope and timing of those initiatives remains uncertain, both could result in changes to Council's organisational structure, functions or governance arrangements that may require consequential amendments to the Delegations Manual. Given the findings of this review, including that the current Delegations Manual is generally operating effectively, there may be merit in deferring any consideration of a comprehensive rewrite until there is greater certainty regarding the nature and extent of any future structural or governance changes.

AI DELEGATIONS AGENT

39. Following the analysis of the current Delegations Manual, staff looked to address how to make it more user-friendly while still retaining the clear guidance on delegated authority, decision making parameters and accountability. Staff acknowledge that the length of the Delegations Manual could be a barrier to staff being able to fully comprehend the contents.

40. To address these concerns, staff have been working to create an AI “Delegations Agent” that assists to identify and apply relevant delegations. The intention was to develop a digital interface that:

    (a) allows users to search or input key parameters/search terms;

    (b) directs users to the relevant delegation or to the Legal team when it cannot provide a sufficiently certain response; and

    (c) reduces the need to navigate the full document.

41. The Delegations Agent:

    (a) Allows staff to interact with it by asking questions in everyday language, such as who can approve expenditure, make a decision, or sign a document. The Agent aims to provide the most useful response possible based on the Delegations Manual - answering directly where it can, asking follow-up questions when more information is needed, or recommending confirmation from Council’s Legal team for more complex or uncertain matters.

    (b) From a technical perspective, it has three specialised AI agents working together:

    - **Document Doctor Agent:** Prepares the 347-page Delegations Manual so the other agents can work with its content more effectively. This same approach can also be used with other large Council documents.
    - **Research Agent**: Searches the AI-ready version of the Manual to identify the relevant delegation, authority holder, limits, and conditions.
    - **Delegations Agent**: Acts as the user-facing assistant, gathering context, asking clarifying questions where needed, and presenting information in a practical and easy-to-understand way.

    (c) Draws answers directly from the approved Delegations Manual which remains the authoritative source of truth and is not duplicated by the system. This approach makes complex information significantly easier to access while maintaining Council's existing governance, accountability, and oversight processes.

42. The Delegations Agent has been tested by the commercial legal team and has undergone a successful pilot with a group of staff in the General Counsel division. The purpose of the

pilot was to ensure that the Delegations Agent gave correct answers with appropriate levels of associated information and was able to refer users to the Legal team when matters were complex. The feedback from the pilot has been positive.

43. This project also demonstrates a reusable approach that could be applied to other large policies, procedures, and guidance documents across Council.

STATUTORY CONTEXT

44. The principal source of Council's delegation powers is Schedule 7 of the Local Government Act 2002 ("**LGA**"), particularly clauses 32, 32A, 32AA and 32B. The Delegations Manual notes that these provisions give Council general powers to delegate functions, duties and powers, subject to statutory exceptions. They also allow officers who have received delegated authority to make certain sub-delegations.

45. Delegations sit within the governance framework established by the LGA. Council is responsible for strategic leadership, accountability and oversight however, delegation does not transfer ultimate accountability for Council's statutory responsibilities. This is reflected in delegation principles contained in the Delegations Manual, including that the delegator retains the power and may continue to exercise it concurrently.

46. In accordance with section 42 of the LGA, the Chief Executive is responsible for (among other things):

    (a) ensuring the effective and efficient management of the activities of Council;

    (b) employing the staff Council requires to meet its service levels and other legal obligations;

    (c) providing leadership for Council staff; and

    (d) ensuring that all responsibilities, duties and powers delegated to the Chief Executive or any person employed by Council are properly performed or exercised.

    Thus, it is appropriate that the Chief Executive be authorised to delegate to staff the statutory and operational authority they require to perform their jobs.

47. Lastly, we note that local authorities within New Zealand typically operate within a framework of approximately one hundred pieces of legislation and associated regulations.

OPTIONS ANALYSIS

48. Staff have developed the following four options for the Committee to consider. For the reasons outlined in this report, staff recommend **Option (d)**. This option retains the benefits of Council's existing detailed and prescriptive Delegations Manual while addressing identified usability and navigation issues through the implementation of the AI Delegations Agent.

Option		Advantages	Disadvantages
(a)	Partial or full re-write of the Delegations Manual to reduce its size. **Not recommended**	• Provides an opportunity to comprehensively review the current delegations framework. • May result in some reduction in the length of the Delegations Manual. • Provides an opportunity to update the structure and presentation of the Manual.	• Would require significant organisational input from Elected Members, the Chief Executive, General Managers, Tier 3 and Tier 4 managers, and the Legal team, at a time when those groups are managing a range of other strategic, operational and organisational change priorities. • Estimated to take approximately 6-12 months to complete and would likely require additional resourcing to avoid adversely affecting BAU legal support and priority project work. • A shorter Delegations Manual may

Option		Advantages	Disadvantages
			reduce clarity regarding delegated authority and increase ambiguity and inconsistency in decision-making. • May increase reliance on legal advice and the need for project-specific delegations. • A significant reduction in overall length may be difficult to achieve given Council's extensive statutory responsibilities and delegation requirements. • Future organisational changes associated with Head Start may require further review and amendment of the Delegations framework.
(b)	Status Quo, the Delegations Manual, remains as is with no searching assistance **Not recommended**	• Retains the current detailed and legislation-based framework. • Provides clear guidance regarding delegated authority, accountability and decision-making responsibilities. • Promotes consistent decision-making and assists in managing legal, governance and operational risk. • No implementation costs.	• Does not address the usability issues identified through the review, including navigation and locating relevant delegations. • Staff would continue to rely on the Legal team for assistance locating and interpreting relevant delegations.
(c)	Partial or full re-write of the Delegations Manual with Delegations Agent searchability. **Not recommended**	• Provides an opportunity to comprehensively review the current delegations framework. • May result in some reduction in the length of the Delegations Manual. • Improves usability through AI-supported searching and navigation. • Staff would be able to ask questions in plain language and quickly identify potentially relevant delegations.	• Involves the disadvantages associated with Option (a), including significant organisational engagement and legal resourcing requirements. • The review concluded that the principal issue is usability rather than the level of detail within the Manual, meaning much of the benefit could be achieved without undertaking a rewrite. • Risks losing some of the clarity and legislative precision provided by the current framework. • Future organisational changes as a result of Head Start (or related processes) may require the rewritten Delegations Manual to be reviewed again.
(d)	Leave the Delegations Manual as currently drafted but roll out the use of the AI Delegations Agent to the wider organisation	• Retains the benefits of the current detailed and legislation-based framework. • Maintains clarity regarding delegated authority,	• Legal staff would need to liaise with Digital staff to upload any new sub-delegations to the Manual (currently this process is managed solely by legal staff).

Option		Advantages	Disadvantages
	to assist with searchability and identification of relevant delegations. **Recommended**	accountability and decision-making powers. • Addresses the primary issue identified through the review, being usability and navigation. • Enables staff to quickly identify relevant delegations and ask questions in everyday language. • Reduces reliance on the Legal team for routine delegation enquiries. • Builds on investment already made in developing and successfully piloting the Delegations Agent. • The detailed structure of the existing Manual supports the effectiveness and accuracy of the Delegations Agent.	

FINANCIAL CONSIDERATIONS

49. **Options (a) and (c)** will have financial implications due to the significant staff time involved in undertaking a partial or full rewrite of the Delegations Manual. Depending on the scope of the rewrite, legal team would need to be allocated to this task for between 6-12 months, leaving their BAU work to be outsourced at significant cost.

50. **Options (b) and (d)** have no financial implications with implementation managed inhouse within existing budgets.

LEGAL IMPLICATIONS / RISKS

51. **Options (a) and (c)** will likely create legal risk. If the Delegations Manual is reduced in size, then this introduces more uncertainty in staff decision making.

52. **Option (b)** provides clear guidance on the appropriate decision makers, along with a user-friendly process for staff to access the information.

TE AO MĀORI APPROACH

53. No Te Ao Māori engagement has been undertaken or is required, as the report relates to Council's internal governance and delegation framework.

CONSULTATION / ENGAGEMENT

54. External consultation was not required.

55. Within the organisation, a two-week pilot program has been successful with staff within the General Counsel division testing the Delegation Agent.

SIGNIFICANCE

56. 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.

57. 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.

58. In accordance with the considerations above, criteria and thresholds in the policy, it is considered that the matter is of low significance as it is an internal operational/administrative matter.

ENGAGEMENT

59. 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 the Committee making a decision.

NEXT STEPS

60. If the Committee decides to:

(a) Proceed with Option (a) or (c) - staff will require direction as to the scope of any rewrite and what the Committee's objective is for the final product. Staff can then estimate the cost and resources required to undertake the scope suggested.

(b) Proceed with Option (b) – status quo, no further steps required.

(c) Proceed with Option (d) – staff can proceed with implementation of the Delegations Agent on an organisation-wide basis.

ATTACHMENTS

Nil

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

File Number: **A20754563**

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 April to June quarter.

RECOMMENDATIONS

That the Audit & Risk Committee:

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

DISCUSSION

2. **Health, Safety and Wellbeing Q4 2025/26:** The report provides a summary of health, safety and wellbeing activities and outcomes for the quarter, intended to keep the Audit and Risk Committee informed. The report includes updates on officer due diligence activities, key health and safety initiatives, event reporting and a review of a contractor notifiable event. Any feedback regarding content or topics the Committee would find useful is welcomed.

3. **Due Diligence:** Officer due diligence activities continued during the quarter through a combination of leadership reviews, governance discussions and targeted site visits. These activities focused on obtaining assurance over critical health and safety risks, operational performance, workforce wellbeing and the effectiveness of risk controls across Council operations.

4. **Health and Safety Governance Reform:** The Health and Safety at Work Amendment Act received Royal Assent on 9 July 2026 and will come into force on 1 April 2027. The amendments are intended to support greater focus on critical risks and clarify responsibilities relating to recreational activities on land. Monitoring of implementation guidance and assessment of potential impacts to Council operations will continue over the coming months.

5. **Asbestos Management:** Progress continues on strengthening Council's asbestos management system. Resurveys of high-priority assets are underway using a risk-based prioritisation approach. In parallel, a preferred software solution has been identified and a business case is progressing through Council approval processes to support improved long-term management and assurance of asbestos-related information.

6. **Event Reporting and Assurance:** A total of 188 events were reported during the quarter, including one notifiable contractor event involving a gas service strike during streetlight pole removal. While no injuries occurred, the event had the potential for serious harm and highlights the importance of maintaining awareness of high-consequence risks, validating assumptions, and reinforcing learnings across contractor-led work. Notification, investigation and assurance activities have been completed, with learnings shared to prevent recurrence.

ATTACHMENTS

1. **2025/26 Q4_HSW Quarterly Report_PDF -** ⇩

Q4 April - June

Health, Safety & Wellbeing

Safe + well every day

TCC Due Diligence Site Visits

During the quarter, officer due diligence activities were undertaken through a combination of executive and general manager engagement, desktop assurance reviews, governance discussions, and targeted site visits. These activities provided oversight of critical health and safety risks, operational performance, workforce wellbeing, and the effectiveness of controls across a range of Council functions.

Senior leaders reviewed risk management processes, operational risk registers, incident trends, wellbeing initiatives, return-to-work activities, emergency preparedness, and key organisational risk controls. Executive Team discussions reinforced officer due diligence obligations and the importance of obtaining assurance through evidence-based governance, visibility, and engagement.

Site visits and operational reviews enabled officers to observe work practices, engage with workers and leaders, and verify the effectiveness of critical risk controls. Positive practices were observed across operational areas, alongside opportunities to further strengthen risk management documentation, assurance reporting, and alignment between risk registers, emergency management arrangements, operational procedures and critical risk controls. Actions identified through due diligence activities continue to be monitored through existing governance and assurance processes.

8 Due Diligence Engagements

- 5 leadership desk-based reviews
- 3 site visits
  - Animal Services Pound
  - Cambridge Road Trunk Main
  - Civic Whare, Exhibition and Museum

Key Themes Discussed

- Aggression and violence
- Construction and project risks
- Driving for work
- Emergency preparedness and response
- Psychological wellbeing

Key Outcomes

- Additional operational controls identified
- HSW governance knowledge lifted
- Risk register reviews completed
- Return-to-work initiatives reviewed

KNOW

Keep up to date on HSW matters:

- Familiarise yourself with the Institute of Directors Good Governance Guidelines.
- Familiarise yourself with the information available at the Business Leaders Health and Safety Forum.
- Subscribe to the weekly Safeguard Updates.

UNDERSTAND RESOURCE MONITOR COMPLY VALIDATE

Tauranga City

Q4 April - June

Health, Safety & Wellbeing

Safe + well every day

INITIATIVES AND UPDATES

Improving Asbestos Management

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

Asbestos survey update

Asbestos resurveys of high-priority assets are progressing. Using the risk based approach outlined in the previous report, we are priortising sites with higher potential for exposure.

Digital solution update

Since the previous report, the project team has identified a preferred vendor and obtained a quote for software that meets Tauranga City Councils' operational and legislative requirements.

An initial business case has been developed, and support has been sought from key internal stakeholders. The business case will be submitted to Digital Services in August and then presented to the Executive Team for final approval and prioritisation.

Subject to approval, a more detailed implementation timeline will be developed and provided to the Audit and Risk Committee in future updates.

Health & Safety Governance Reform

What has changed since the last report?

The Government has passed the Health and Safety at Work Amendment Bill with the Royal Assent occurring on 9 July 2026, whereby the Governor-General formally signed the bill into law.

The amendments make changes to the current health and safety legislation and come into effect 1 April 2027, which gives time to prepare for the new requirements.

The legislation is designed to help businesses focus on critical risks that can result in death, serious injury, or illness – helping businesses to prioritise the risks that matter most. It also includes clarifying responsibilities for recreational activities on land.

Guidance to support businesses to understand and meet their obligations will be released over the coming months.

Recreational Activities on Land

For general recreational use of parks and reserves (e.g. walking, picnicking), the proposed amendment clarifies that councils will generally not owe a s37 duty for the normal risks of those activities, as this falls within the recreational access exception. However, this changes where activities become part of the council's undertaking or where work is occurring. In particular, events blur the lines—while a third-party organiser is typically the primary PCBU, councils often still influence key aspects such as site layout, infrastructure, traffic management, and permit conditions. This means overlapping duties remain, and councils must still manage risks they create or control, even if they are not the main event operator.

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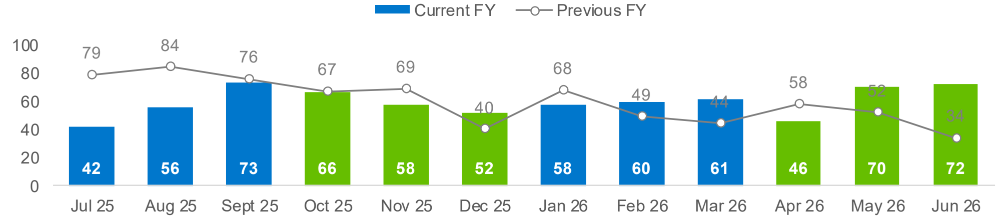
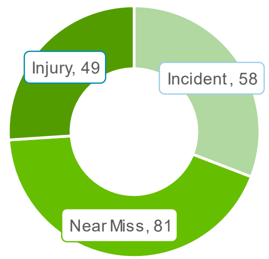
ALL EVENTS BY MONTH

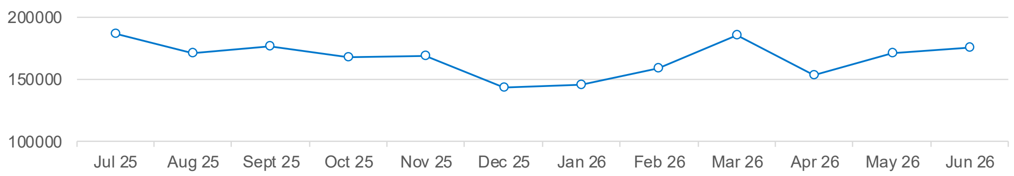


Q4 EVENT DATA (APR - JUN)

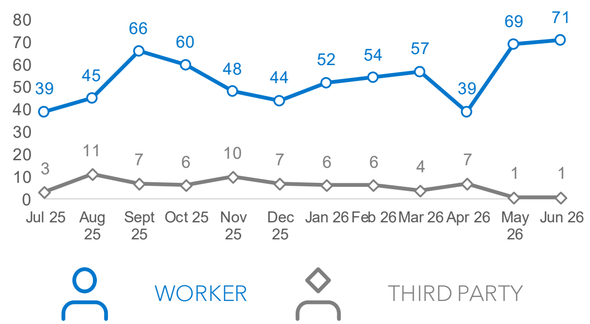
EVENT TYPE - Q4



HOURS WORKED BY MONTH



EVENTS BY PERSON TYPE



TOP EVENT CATEGORIES - Q4

CATEGORY	Q4	Q3	TRENDING
Aggression and violence - antisocial behaviour	32	28	▲
Equipment & plant - malfunction	23	11	▲
Driving for work - vehicle incident (off TCC premise)	21	12	▲
Cuts, bites, lacerations, amputations - cuts/lacerations...	15	15	—
Ergonomic - manual handling	11	12	▼

▲ Trending Up ▼ Trending Down — No Change

188 TOTAL EVENTS IN Q4

9↑ MORE THAN Q3

49 INJURY EVENTS

1 NOTIFIABLE EVENTS

8 DUE DILIGENCE

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CONTRACTOR: NOTIFIABLE EVENT

Gas Service Strike – Streetlight Pole Removal

1 WHAT HAPPENED

In May 2026, a gas service line was struck during removal of a streetlight pole.

The pole had an unexpected underground configuration (stabilising plates deeper and in a different orientation) that differed from previous poles removed in the same area.

2 WHY IT MATTERS

High consequence risk

Gas strikes can result in fire or explosion.

Risk to workers, the public and property.

Assumptions from similar previous work can reduce risk awareness.

3 WHAT WE DID

Contractor had implemented reasonably practicable controls, including:

- BeforeUDig checks
- Slow controlled lifting
- Manual excavation to 600mm
- Active monitoring during extraction

Investigation completed by TCC and the contractor.

Safety Alert issued to contractors undertaking similar work to raise awareness of variations in underground pole installations.

4 ASSURANCE & RESPONSE

WorkSafe was notified. **WorkSafe did not investigate.**

Internal investigation completed and findings documented.

Learnings shared with relevant contractors.

Controls and contractor communication reinforced to prevent assumptions in similar work.

This event demonstrates why risk controls must remain dynamic, particularly where underground asset configurations may vary from previous experience or expected installation patterns.

Although no injuries occurred, this event had the potential for serious harm.

The organisational response focused on notification, investigation, learning and sharing to strengthen awareness and reduce the likelihood of recurrence in similar high-consequence work.

9.7 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

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

File Number: **A20913020**

Author: **Anahera Dinsdale, Governance Advisor**

Authoriser: **Craig Rice, Chief Operating and Financial Officer**

Please note that this report contains confidential attachments.

Public Excluded Attachment	Reason why Public Excluded
Item 9.8 - Status Update on actions from prior Audit & Risk Committee meetings - Attachment 2 - Attachment 2 - Action from Audit & Risk Committee as at 14 August 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) **Attachment 2** remains 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 3 November 2026.

3. The attached update includes all open actions and actions completed since the last report on 5 May 2026. Once reported, completed actions are archived and made available in the Stellar library[1].

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

DISCUSSION

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

Status of actions	No. actions
Closed (completed since the last report)	5
In progress	5
Pending (waiting on something)	0
To be actioned	0
Total actions included in this report	**10**

5. The full status update information is provided as:

Attachment 1 (7 actions from public agenda items) and

Attachment 2 (3 actions from public excluded agenda items).

ATTACHMENTS

1. **Attachment 1 - Actions from Audit & Risk Committee as at 14 August 2026 - A20952884** ⇩
2. **Attachment 2 - Action from Audit & Risk Committee as at 14 August 2026 - A20952883 - Public Excluded**

Audit & Risk Committee					**Actions status update as at: 13 August 2026**		
Meeting Date	**Agenda Ref.**	**Report Name**	**Action Required**	**Status Update** (incl anticipated / actual completion date)	**Status Summary**	**Date Closed**	**GM / CE Responsible**
2026							
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.	In progress		Craig Rice
5-May	9.1	Status Update on actions from prior Audit & Risk Committee	That Staff present the high-level risk management overview, following the	Update 18 May 2026: An email with the requested information has been sent to the members of the	Closed	19.05.2026	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.	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 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.	In progress		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 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.	In progress		Craig Rice
2025							
19 May 2025	9.5	Policy Review - Risk Management Policy	That staff hold a workshop for Councillors on how they should carry out risk management. **Added at the 17 Nov 2025 meeting**: That staff provide a current status update to the first Audit & Risk Committee meeting in 2026.	Offer of further risk workshop options to be included as part of the 4 August public excluded workshop Following the 17 November Audit & Risk Committee meeting, the current status update on how EMs should risk management will be prepared for the Audit & Risk Committee on 23 February 2026. Staff are happy to carry out further workshops to aid understanding, however it would be helpful to have an indication of the required outcome. i.e. is it to give all EMs a general overview of risk management at TCC and how they can contribute, or is it specific to A&R Committee members? The content / approach to these would be different, and if it is the latter it might be appropriate to develop content in conjunction with the chair of the committee. Update: 7 May 2026 This action was previously closed.	Closed		Craig Rice
19 Feb 2025	8.3	Fleet update	That Councillors be provided with data on the total costs of fleet vehicles before and after city operations were brought in-house. **Added at the 17 Nov 2025 meeting:** Staff to provide a report on this to the first Audit & Risk Committee meeting in 2026.	1 Sep 2024 to 30 Sep 2024 Exl GST - $104,495.50 1 Sep 2025 to 30 Sep 2025 – Exl GST - $100,532.68 A brief report will be provided to the 23 February 2026 Audit & Risk Committee Due to staff being on leave, this report will be presented at the May 2026 meeting.	Closed		Craig Rice
2024							

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 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	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

	advantage	
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 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
11.8 - 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

12 CLOSING KARAKIA