



MINUTES

Risk and Assurance Committee Meeting

Wednesday, 2 September 2026

Order Of Business

1	Karakia Timatanga.....	4
2	Apologies	4
3	Confirmation of Agenda	4
4	Disclosures of Interest	4
5	Minutes for Confirmation or Receipt.....	5
	Risk and Assurance Committee Meeting – 3 June 2026	5
6	General Items.....	5
7.1	Matters arising from previous Committee meetings.....	5
7.2	Risk Management Activity Update.....	5
7.3	Key Projects Activity Update	6
7.4	Internal Audit Activity Update.....	6
7.5	The Audit Office Interim Governance Report for the 2025/26 Annual Report	6
7.6	Infrastructure Asset Revaluation Report.....	7
7.7	2025/26 Key Accounting Estimates and Judgements	7
7.8	GST Process and Controls Evaluation audit.....	8
7.9	Annual Tax Update 2026	8
7.10	Annual Leave Management Wellbeing and Health and Safety Indicators	8
7.11	Infor Benefits Report	9
7.12	Legal Compliance Survey 1 January - 30 June 2026.....	9
7.13	Policy Review Schedule	9
7.14	Elected Member Interests Register Update.....	10
7.15	Staff Conflicts of Interest and Gifts Register declared 1 July 2025 to 30 June 2026.....	10
7	Public Excluded Items.....	10
7.3	Key Projects Activity Update	12
8.1	Cyber Security Update - September 2026.....	12
8.2	Fraud Risk Management Activity Update.....	12
8.3	Potential Liability Report September 2026	12
8	Karakia Whakamutunga	13

Waikato Regional Council
Risk and Assurance Committee Meeting
OPEN MINUTES

Date: Wednesday 2 September 2026, 9.01am
Location: Council Chambers
Waikato Regional Council
Level 1, 160 Ward Street, Hamilton

Members Present: Paul Connell – Independent Chair
Cr Chris Hughes – Deputy Chair (until 10.26am. Back at 10.38am)
Cr Robert Cookson (from 9.02am until 10.26am. Back at 10.39am until 11.38am. Back at 11.31am)
Cr Keith Holmes (from 9.02am)
Cr Warren Maher
Graham Naylor – Independent Member

Staff Present: Janine Becker – Director, Customer and Corporate Services
Jess Hood – Democracy Advisor

The contents of these minutes meet all legal requirements and include a full set of decisions.

An audio-visual recording of the open session of the meeting is available on Waikato Regional Council's public website.

Recording	Document ID #	YouTube Link
Open Recording #1	38630858	https://youtu.be/aL7vwzecS0E
Open Recording #2	38630530	https://youtu.be/H2Ukb2u1_Xg
Public Excluded Recording	38634751	
Open Recording #3	38629951	https://youtu.be/T2MlrGUULcY

1 KARAKIA TIMATANGA

Item commenced in open recording 1, at start.

The Independent Chair (Paul Connell) opened the meeting with a karakia.

2 APOLOGIES

Item commenced in open recording 1, at 23 seconds.

COMMITTEE RESOLUTION RAC26/38

Moved: Paul Connell

Seconded: Cr Chris Hughes

That the apologies of Cr Tipa Mahuta and Cr Noel Smith for absence be accepted.

CARRIED

3 CONFIRMATION OF AGENDA

Item commenced in open recording 1, at 47 seconds.

COMMITTEE RESOLUTION RAC26/39

Moved: Paul Connell

Seconded: Cr Warren Maher

- 1. That the agenda of the Risk and Assurance Committee Meeting of 2 September 2026, as circulated, be confirmed as the business of the meeting.**
- 2. That the order of items follows the order set out in the minutes.**
- 3. That the meeting may sit longer than two hours continuously and continue longer than six hours including adjournments.**
- 4. Note the inclusion of the 2026 Risk and Assurance Committee workplan is for reference.**

CARRIED

4 DISCLOSURES OF INTEREST

Item commenced in open recording 1, at 1 minute 2 seconds.

9.02am – Cr Keith Holmes entered the meeting.

No interests were disclosed pertaining to items on the agenda or interests not already recorded on a relevant register.

5 MINUTES FOR CONFIRMATION OR RECEIPT

Item commenced in open recording 1, at 1 minute 43 seconds.

RISK AND ASSURANCE COMMITTEE MEETING – 3 JUNE 2026**COMMITTEE RESOLUTION RAC26/40**

Moved: Cr Chris Hughes

Seconded: Graham Naylor

That the minutes of the Risk and Assurance Committee Meeting held on 3 June 2026 be confirmed as a correct record.

CARRIED

6 GENERAL ITEMS**7.1 MATTERS ARISING FROM PREVIOUS COMMITTEE MEETINGS**

Item commenced in open recording 1, at 1 minutes 55 seconds.

Presented by the Director, Customer and Corporate Services (Janine Becker).

COMMITTEE RESOLUTION RAC26/41

Moved: Cr Chris Hughes

Seconded: Graham Naylor

That the report *Matters arising from previous Committee meetings* (Risk and Assurance Committee, 2 September 2026) be received.

CARRIED

7.2 RISK MANAGEMENT ACTIVITY UPDATE

Item commenced in open recording 1, at 3 minutes 20 seconds.

Presented by the Manager, Business Advisory Services (Fiona Hunter).

COMMITTEE RESOLUTION RAC26/42

Moved: Cr Chris Hughes

Seconded: Cr Warren Maher

- 1. That the report Risk Management Activity Update (Risk and Assurance Committee, 2 September 2026) be received; and**
- 2. That the committee note the updated deep dive schedule (Risk and Assurance Committee Agenda, 2 September 2026 at page 29).**

CARRIED

7.3 KEY PROJECTS ACTIVITY UPDATE

Item commenced in open recording 1, at 17 minutes 26 seconds.

Presented by the Director, Regional Transport Connections (Phil King), Director, Integrated Catchment Management (Greg Ryan), Business and Education Services Manager (Dean King) and Director, Resource Use (Brent Sinclair).

COMMITTEE RESOLUTION RAC26/43

Moved: Cr Robert Cookson

Seconded: Cr Warren Maher

That the report *Key Projects Activity Update* (Risk and Assurance Committee, 2 September 2026) be received.

CARRIED

7.4 INTERNAL AUDIT ACTIVITY UPDATE

Item commenced in open recording 1, at 41 minutes 6 seconds.

Presented by the Manager, Business Advisory Services (Fiona Hunter), Partner, PwC New Zealand (Jade Collins) and Director, PwC New Zealand (Aaron Steele).

Action: Staff to report back to the Risk and Assurance Committee on critical tasks and “nice to haves” from the previous audit actions report. It was noted that a first cull had been done and the committee requested a critical evaluation, highlighting what is a risk, what is an efficiency.

COMMITTEE RESOLUTION RAC26/44

Moved: Graham Naylor

Seconded: Cr Keith Holmes

That the report *Internal Audit Activity Update* (Risk and Assurance Committee, 2 September 2026) be received.

CARRIED

7.5 THE AUDIT OFFICE INTERIM GOVERNANCE REPORT FOR THE 2025/26 ANNUAL REPORT

Item commenced in open recording 1, at 53 minutes 38 seconds.

Presented by the Chief Financial Officer (Raj Suppiah), Audit Director, Audit New Zealand (Leon Pieterse) and Audit Manager, Audit New Zealand (Naue Kotze).

COMMITTEE RESOLUTION RAC26/45

Moved: Graham Naylor

Seconded: Cr Chris Hughes

1. That the *The Audit Office Interim Governance Report for the 2025/26 Annual Report* (Risk and Assurance Committee, 2 September 2026) be received.

2. That the Risk and Assurance Committee notes the findings and recommendations contained within The Audit Office's Governance Report arising from the interim audit of the 2025/26 Annual Report (Risk and Assurance Committee Agenda, 2 September 2026 at page 113).

CARRIED

7.6 INFRASTRUCTURE ASSET REVALUATION REPORT

Item commenced in open recording 1, at 1 hour, 5 minutes 4 seconds.

Presented by the Chief Financial Officer (Raj Suppiah) and Asset Information Lead (Gareth Langdon).

COMMITTEE RESOLUTION RAC26/46

Moved: Cr Robert Cookson

Seconded: Graham Naylor

1. That the *Infrastructure Asset Revaluation Report* (Risk and Assurance Committee, 2 September 2026) be received.
2. That the Committee endorses the results from the infrastructure asset revaluation as at 31 December 2025 presented for inclusion in the 2025/26 annual report (Risk and Assurance Committee Agenda, 2 September 2026 at page 129).

CARRIED

7.7 2025/26 KEY ACCOUNTING ESTIMATES AND JUDGEMENTS

Item commenced in open recording 1, at 1 hour, 23 minutes 58 seconds.

Presented by the Chief Financial Officer (Raj Suppiah).

COMMITTEE RESOLUTION RAC26/47

Moved: Graham Naylor

Seconded: Cr Chris Hughes

1. That the report *2025/26 Key Accounting Estimates and Judgements* (Risk and Assurance Committee, 2 September 2026) be received.
2. That the Committee endorses the key accounting estimates presented for inclusion in the 2025/26 Annual Report (Risk and Assurance Committee Agenda, 2 September 2026 at page 192).
3. The Committee noted, for Council's consideration, that it was not aware of any matters that would prevent approval of the financial statements included in the Annual Report.

CARRIED

10.26am - The meeting adjourned.

10.37am - The meeting reconvened.

7.8 GST PROCESS AND CONTROLS EVALUATION AUDIT

Item commenced in open recording 2, at start.

Presented by the Chief Financial Officer (Raj Suppiah).

10.38am – Cr Chris Hughes entered the meeting.

10.39am – Cr Robert Cookson entered the meeting.

Action: Committee members requested that the signalled completion date for documentation of June 2027 be reviewed given the priority given to this recommendation (high risk – immediate action required).

COMMITTEE RESOLUTION RAC26/48

Moved: Paul Connell

Seconded: Cr Chris Hughes

1. That the report *GST Process and Controls Evaluation audit* (Risk and Assurance Committee, 2 September 2026) be received; and
2. That the Risk and Assurance Committee notes the findings and recommendations arising from PwC's review of Council's GST processes, systems and procedures.

.CARRIED

7.9 ANNUAL TAX UPDATE 2026

Item commenced in open recording 2, at 6 minutes 26 seconds.

Presented by the Chief Financial Officer (Raj Suppiah).

COMMITTEE RESOLUTION RAC26/49

Moved: Graham Naylor

Seconded: Cr Keith Holmes

That the report *Annual Tax Update 2026* (Risk and Assurance Committee, 2 September 2026) be received.

CARRIED

7.10 ANNUAL LEAVE MANAGEMENT WELLBEING AND HEALTH AND SAFETY INDICATORS

Item commenced in open recording 2, at 8 minutes 35 seconds.

Presented by the Executive Manager, People and Capability (Stuart Brown).

COMMITTEE RESOLUTION RAC26/50

Moved: Cr Keith Holmes

Seconded: Cr Chris Hughes

That the report *Annual Leave Management Wellbeing and Health and Safety Indicators* (Risk and Assurance Committee, 2 September 2026) be received.

CARRIED

7.11 INFOR BENEFITS REPORT

Item commenced in open recording 2, at 16 minutes 14 seconds.

Presented by the Executive Manager, People and Capability (Stuart Brown).

Action: Members requested that future reports incorporate a high level breakdown detailing where benefits are being realised in the organisation.

COMMITTEE RESOLUTION RAC26/51

Moved: Cr Robert Cookson

Seconded: Cr Warren Maher

That the *Infor Benefits Report* (Risk and Assurance Committee, 2 September 2026) be received.

CARRIED

7.12 LEGAL COMPLIANCE SURVEY 1 JANUARY - 30 JUNE 2026

Item commenced in open recording 2, at 34 minute 7 seconds.

Presented by the Senior Solicitor (Jonathan Ridling).

COMMITTEE RESOLUTION RAC26/52

Moved: Graham Naylor

Seconded: Cr Chris Hughes

That the report *Legal Compliance Survey 1 January - 30 June 2026* (Risk and Assurance Committee, 2 September 2026) be received.

CARRIED

7.13 POLICY REVIEW SCHEDULE

Item commenced in open recording 2, at 38 minutes 26 seconds.

Presented by the Manager, Business Advisory Services (Fiona Hunter).

COMMITTEE RESOLUTION RAC26/53

Moved: Paul Connell

Seconded: Cr Keith Holmes

- 1. That the report *Policy Review Schedule* (Risk and Assurance Committee, 2 September 2026) be received.**

2. That the Risk and Assurance Committee notes the updated *WRC Fraud Policy (Risk and Assurance Committee Agenda, 2 September 2026 at page 287)*, confirms it is fit-for-purpose, and recommends to Council that it be adopted.

CARRIED

7.14 ELECTED MEMBER INTERESTS REGISTER UPDATE

Item commenced in open recording 2, at 42 minutes 20 seconds.

Presented by the Democracy Advisor (Jess Hood).

COMMITTEE RESOLUTION RAC26/54

Moved: Cr Chris Hughes

Seconded: Cr Keith Holmes

That the report *Elected Member Interests Register Update (Risk and Assurance Committee, 2 September 2026)* be received.

CARRIED

7.15 STAFF CONFLICTS OF INTEREST AND GIFTS REGISTER DECLARED 1 JULY 2025 TO 30 JUNE 2026

Item commenced in open recording 2, at 43 minutes 20 seconds.

Presented by the Manager, Business Advisory Services (Fiona Hunter).

COMMITTEE RESOLUTION RAC26/55

Moved: Cr Chris Hughes

Seconded: Cr Warren Maher

That the report *Staff Conflicts of Interest and Gifts Register declared 1 July 2025 to 30 June 2026 (Risk and Assurance Committee, 2 September 2026)* be received.

CARRIED

7 PUBLIC EXCLUDED ITEMS

Item commenced in open recording 2, at 45 minutes 49 seconds.

RESOLUTION TO EXCLUDE THE PUBLIC

COMMITTEE RESOLUTION RAC26/56

Moved: Paul Connell

Seconded: Cr Robert Cookson

That in accordance with section 48(1) of the *Local Government Official Information and Meetings Act 1987 (Act)* and the interests protected by section 6 or 7 of that Act, the public is excluded from the following parts of this meeting. The general subject of the matters to be

considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds for excluding the public are set out below:

Meeting item no. and subject	Grounds for excluding the public	Reason for excluding the public
7.3 - Key Projects Activity Update (Replacement Vessel and IRIS Next Gen)	s7(2)(h) of the Act - To enable Council to carry out, without prejudice or disadvantage, commercial activities.	section 48(1)(a)(i) of the Act - 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
8.1 - Cyber Security Update - September 2026	s7(2)(j) of the Act - To prevent the disclosure or use of official information for improper gain or improper advantage	section 48(1)(a)(i) of the Act - 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
8.2 - Fraud Risk Management Activity Update	s7(2)(j) of the Act - To prevent the disclosure or use of official information for improper gain or improper advantage	section 48(1)(a)(i) of the Act - 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
8.3 - Potential Liability Report September 2026	s7(2)(b)(ii) of the Act - To avoid unreasonable prejudice the commercial position of the person who supplied or who is the subject of the information s7(2)(g) of the Act - To maintain legal professional privilege s7(2)(h) of the Act - To enable Council to carry out, without prejudice or disadvantage, commercial activities	section 48(1)(a)(i) of the Act - 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

11.23am – The meeting moved into public excluded session.

7.3 KEY PROJECTS ACTIVITY UPDATE

Item commenced in public excluded recording, at start.

Presented by the Director, Integrated Catchment Management (Greg Ryan), Business and Education Services Manager (Dean King) and Director, Resource Use (Brent Sinclair).

11.38am – Cr Robert Cookson left the meeting.

11.41am – Cr Robert Cookson entered the meeting.

8.1 CYBER SECURITY UPDATE - SEPTEMBER 2026

Item commenced in public excluded recording, at 18 minutes 27 seconds.

Presented by the Chief Information Officer (John Crane).

COMMITTEE RESOLUTION RAC26/57

Moved: Paul Connell

Seconded: Graham Naylor

1. That the report *Cyber Security Update - September 2026* (Risk and Assurance Committee, 2 September 2026) be received.
2. That the decision be released into the open session of the meeting.

CARRIED

8.2 FRAUD RISK MANAGEMENT ACTIVITY UPDATE

Item commenced in public excluded recording at 35 minutes 42 seconds.

Presented by the Chief Financial Officer (Raj Suppiah).

COMMITTEE RESOLUTION RAC26/58

Moved: Graham Naylor

Seconded: Cr Chris Hughes

1. That the report *Fraud Risk Management Activity Update* (Risk and Assurance Committee, 2 September 2026) be received.
2. That the decision be released into the open session of the meeting.

CARRIED

8.3 POTENTIAL LIABILITY REPORT SEPTEMBER 2026

Item commenced in public excluded recording, at 44 minutes 51 seconds.

Presented by the Senior Solicitor (Jonathan Ridling).

COMMITTEE RESOLUTION RAC26/59

Moved: Cr Robert Cookson

Seconded: Cr Keith Holmes

- 1. That the *Potential Liability Report September 2026* (Risk and Assurance Committee, 2 September 2026) be received.**
- 2. That the decision be released into the open session of the meeting.**

CARRIED

Item commenced in public excluded recording, at 51 minutes 41 seconds.

COMMITTEE RESOLUTION RAC26/60

Moved: Cr Robert Cookson

Seconded: Paul Connell

That the meeting return to the open session.

CARRIED

12.15pm – The meeting moved back to open session.

8 KARAKIA WHAKAMUTUNGA

Item commenced in open recording 3, at start.

The Independent Chair (Paul Connell) closed the meeting with a karakia.

12.16pm – The meeting closed.