



MINUTES

Risk and Assurance Committee Meeting

Monday, 16 March 2026

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Waikato Regional Council
Risk and Assurance Committee Meeting

OPEN MINUTES

Date: Monday 16 March 2026, 9.03am

Location: Council Chambers
 Waikato Regional Council
 Level 1, 160 Ward Street, Hamilton

Members Present: Paul Connell - Independent Chair
 Cr Chris Hughes – Committee Deputy-Chair
 Cr Graham Naylor – Independent Member
 Cr Robert Cookson (from 9.04am)
 Cr Keith Holmes
 Cr Warren Maher
 Cr Tipa Mahuta (virtually via Teams, from 10.09am until 10.21am, back from 11.22am until 12.30pm)
 Cr Noel Smith

In Attendance: Cr Garry Reymer (virtually via Teams, from 9.30am)

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 | #34934960 | https://youtu.be/ldbyR0_3jsk |
| Open Recording #2 | #34936438 | https://youtu.be/gCATVJqvXaM |
| Public Excluded Recording | #34937854 | - |
| Open Recording #3 | #34936190 | https://youtu.be/GCVXAQlg398 |

1 KARAKIA TIMATANGA

Item commenced in open recording 1, at start.

The Director, Customer and Corporate Services (Janine Becker) opened the meeting with a karakia.

2 APOLOGIES

Item commenced in open recording 1, at 28 seconds.

No apologies were received.

3 CONFIRMATION OF AGENDA

Item commenced in open recording 1, at 41 seconds.

COMMITTEE RESOLUTION RAC26/01

Moved: Cr Chris Hughes

Seconded: Cr Warren Maher

1. That the agenda of the Risk and Assurance Committee Meeting of 16 March 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.

CARRIED

4 DISCLOSURES OF INTEREST

Item commenced in open recording 1, at 54 seconds.

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 10 seconds.

RISK AND ASSURANCE COMMITTEE MEETING - 17 SEPTEMBER 2025**COMMITTEE RESOLUTION RAC26/02**

Moved: Paul Connell

Seconded: Cr Chris Hughes

That the minutes of the Risk and Assurance Committee Meeting held on 17 September 2025 be confirmed as a correct record.

CARRIED

6 GENERAL ITEMS

6.1 RISK AND ASSURANCE COMMITTEE WORK PLAN 2026

Item commenced in open recording 1, at 1 minute 32 seconds.

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

COMMITTEE RESOLUTION RAC26/03

Moved: Cr Keith Holmes

Seconded: Cr Warren Maher

That the report *Risk and Assurance Committee Work Plan 2026* (Risk and Assurance Committee, 16 March 2026) be received.

CARRIED

6.2 RISK MANAGEMENT ACTIVITY UPDATE

Item commenced in open recording 1, at 9 minute 49 seconds.

Presented by the Manager, Business Advisory Services (Fiona Hunter) and Strategic Risk Advisor (James Brennan).

COMMITTEE RESOLUTION RAC26/04

Moved: Graham Naylor

Seconded: Cr Chris Hughes

That the report *Risk Management Activity Update* (Risk and Assurance Committee, 16 March 2026) be received.

CARRIED

6.3 INTERNAL AUDIT ACTIVITY UPDATE

Item commenced in open recording 1, at 56 minutes 36 seconds.

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

10.09am – Cr Tipa Mahuta entered the meeting.

COMMITTEE RESOLUTION RAC26/05

Moved: Paul Connell

Seconded: Cr Chris Hughes

That the report *Internal Audit Activity Update (Risk and Assurance Committee, 16 March 2026)* be received.

CARRIED

6.4 LEGAL COMPLIANCE SURVEY RESULTS JULY - DECEMBER 2025

Item commenced in open recording 1, at 1 hour, 11 minutes and 37 seconds.

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

COMMITTEE RESOLUTION RAC26/06

Moved: Cr Chris Hughes

Seconded: Graham Naylor

That the report *Legal Compliance Survey Results July - December 2025 (Risk and Assurance Committee, 16 March 2026)* be received.

CARRIED

10.21am – The meeting adjourned.

During the adjournment, Cr Tipa Mahuta left the meeting.

10.31am – The meeting reconvened.

6.5 AUDIT NEW ZEALAND'S GOVERNANCE REPORT FOR THE AUDIT OF THE 2024/25 ANNUAL REPORT

Item commenced in open recording 2, at start.

Presented by the Chief Financial Officer (Raj Suppiah) and Audit New Zealand Manager (Jaimala Singh).

10.33am – Crs Chris Hughes and Robert Cookson entered the meeting.

COMMITTEE RESOLUTION RAC26/07

Moved: Paul Connell

Seconded: Cr Noel Smith

- 1. That the *Audit New Zealand's Governance Report for the audit of the 2024/25 Annual Report (Risk and Assurance Committee, 16 March 2026)* be received.**
- 2. That the Risk and Assurance Committee notes that management is progressing actions to address matters raised in the audit.**

CARRIED

6.6 AUDIT NEW ZEALAND ENGAGEMENT DOCUMENTS FOR THE 2025/26 ANNUAL REPORT AUDIT

Item commenced in open recording 2, at 20 minutes 39 seconds.

Presented by the Chief Financial Officer (Raj Suppiah) and Audit New Zealand Manager (Jaimala Singh).

COMMITTEE RESOLUTION RAC26/08

Moved: Graham Naylor

Seconded: Cr Chris Hughes

- 1. That the report *Audit New Zealand Engagement Documents for the 2025/26 Annual Report Audit* (Risk and Assurance Committee, 16 March 2026) be received.**
- 2. That the Risk and Assurance Committee recommends to Council that the Council Chair (Cr Warren Maher) signs the Audit Engagement Letter and Audit Proposal for the annual report audit of Waikato Regional Council for the year ended 30 June 2026.**

CARRIED

6.7 KEY PROJECTS UPDATE

Item commenced in open recording 2, at 25 minutes.

Presented by the Business and Education Services Manager (Dean King) and Director, Regional Transport Connections (Phil King).

COMMITTEE RESOLUTION RAC26/09

Moved: Graham Naylor

Seconded: Cr Chris Hughes

That the report *Key Projects Update* (Risk and Assurance Committee, 16 March 2026) be received.

CARRIED

6.8 INFOR BENEFITS REPORT

Item commenced in open recording 2, at 39 seconds 28 seconds.

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

11.22am – Cr Tipa Mahuta entered the meeting.

COMMITTEE RESOLUTION RAC26/10

Moved: Cr Chris Hughes

Seconded: Cr Noel Smith

That the *Infor Benefits Report* (Risk and Assurance Committee, 16 March 2026) be received.

CARRIED

6.9 INSURANCE PROGRAMME UPDATE

Item commenced in open recording 2, at 1 hour, 4 minutes and 17 seconds.

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

COMMITTEE RESOLUTION RAC26/11

Moved: Cr Chris Hughes

Seconded: Cr Keith Holmes

That the report *Insurance Programme Update (Risk and Assurance Committee, 16 March 2026)* be received.

CARRIED

6.10 ANNUAL LEAVE MANAGEMENT WELLBEING AND HEALTH AND SAFETY INDICATORS

Item commenced in open recording 2, at 1 hour, 8 minutes and 1 second.

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

COMMITTEE RESOLUTION RAC26/12

Moved: Graham Naylor

Seconded: Cr Keith Holmes

That the report *Annual Leave Management Wellbeing and Health and Safety Indicators (Risk and Assurance Committee, 16 March 2026)* be received.

CARRIED

6.11 POLICY REVIEW SCHEDULE

Item commenced in open recording 2, at 1 hour, 13 minutes and 50 seconds.

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

COMMITTEE RESOLUTION RAC26/13

Moved: Paul Connell

Seconded: Cr Warren Maher

1. That the report *Policy Review Schedule (Risk and Assurance Committee, 16 March 2026)* be received.
2. That the Risk and Assurance Committee note the updated *Health and Safety Policy (Risk and Assurance Committee Agenda, 16 March 2026 at page 210)*.
3. That the Risk and Assurance Committee notes the updated *Procedural Delegations Manual (Risk and Assurance Committee Agenda, 16 March 2026 at page 211)* and recommends to Council that it be adopted.

- 4. That the Risk and Assurance Committee endorses the updated *Risk Management Framework (Risk and Assurance Committee Agenda, 16 March 2026 at page 278)*.
 - 5. That the Risk and Assurance Committee notes the updated *Protected Disclosures (Whistle-blower) Policy (Risk and Assurance Committee Agenda, 16 March 2026 at page 303)* and recommends to Council that it be adopted.
- CARRIED**

6.12 ELECTED MEMBER INTERESTS REGISTER UPDATE TO 28 FEBRUARY 2026

Item commenced in open recording 2, at 1 hour, 24 minutes and 30 seconds.

Presented by the Team Leader, Democracy Services (Dave Doggart) who requested the report be taken as read.

COMMITTEE RESOLUTION RAC26/14

Moved: Cr Chris Hughes
 Seconded: Cr Noel Smith

That the report *Elected Member Interests Register Update to 28 February 2026 (Risk and Assurance Committee, 16 March 2026)* be received.

CARRIED

7 PUBLIC EXCLUDED ITEMS

Item commenced in open recording 2, at 1 hour, 25 minutes and 29 seconds.

RESOLUTION TO EXCLUDE THE PUBLIC

COMMITTEE RESOLUTION RAC26/15

Moved: Paul Connell
 Seconded: Cr Graham Naylor

1. 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 |
|---|---|---|
| 7.1 - Key Projects Activity Update - Vessel | 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 | 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 |

| | | |
|--|---|--|
| | s7(2)(h) of the Act - To enable Council to carry out, without prejudice or disadvantage, commercial activities | withholding would exist under section 6 or section 7 |
| 7.2 - Cyber Security Update March 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 |
| 7.3 - 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 |
| 7.4 - Potential Liability Report | 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 | | |

11.56am – The meeting moved into public excluded session and was adjourned.

7.1 KEY PROJECTS ACTIVITY UPDATE - VESSEL

Item commenced in public excluded recording 1, at start.

Presented by the Director, Integrated Catchment Management (Greg Ryan).

COMMITTEE RESOLUTION RAC26/16

Moved: Graham Naylor

Seconded: Cr Keith Holmes

1. That the report *Key Projects Activity Update - Vessel* (Risk and Assurance Committee, 16 March 2026) be received.
2. That the decision be released into the open session of the meeting.

CARRIED

7.2 CYBER SECURITY UPDATE MARCH 2026

Item commenced in public excluded recording 1, at 8 minutes 18 seconds.

Presented by the Chief Information Officer (John Crane) .

COMMITTEE RESOLUTION RAC26/17

Moved: Graham Naylor

Seconded: Cr Warren Maher

That the report *Cyber Security Update March 2026* (Risk and Assurance Committee, 16 March 2026) be received.

CARRIED

7.3 FRAUD RISK MANAGEMENT ACTIVITY UPDATE

Item commenced in public excluded recording 1, at 20 minutes 46 seconds.

Presented by the Chief Financial Officer (Raj Suppiah).

COMMITTEE RESOLUTION RAC26/18

Moved: Cr Chris Hughes

Seconded: Cr Keith Holmes

1. That the report *Fraud Risk Management Activity Update* (Risk and Assurance Committee, 16 March 2026) be received.
2. That the decision be released into the open session of the meeting.

CARRIED

7.4 POTENTIAL LIABILITY REPORT

Item commenced in public excluded recording 1, at 39 minutes 32 seconds.

Presented by the Senior Solicitor (Jonathan Ridling).

12.30pm – Cr Tipa Mahuta left the meeting.

COMMITTEE RESOLUTION RAC26/19

Moved: Cr Warren Maher

Seconded: Cr Chris Hughes

1. That the *Potential Liability Report (Risk and Assurance Committee, 16 March 2026)* be received.
2. That the decision be released into the open session of the meeting.

CARRIED

Item commenced in public excluded recording 1, at 47 minutes 57 seconds.

COMMITTEE RESOLUTION RAC26/20

Moved: Paul Connell

Seconded: Cr Robert Cookson

That the meeting return to the open session.

CARRIED

12.50pm – The meeting moved back to open session.

8 KARAKIA WHAKAMUTUNGA

Item commenced in open recording 3, at start.

The Director, Customer and Corporate Services (Janine Becker) closed the meeting with a karakia.

12.50pm – The meeting closed.