
Risk and Assurance Committee

OPEN MINUTES UNCONFIRMED

Minutes of a meeting of Risk and Assurance Committee held in the Council Chambers, 126-148 Oxford St, Levin on Wednesday 20 May 2026 at 10:00 am.

PRESENT

**Chairperson
Members**

Cr Sam Jennings
His Worship the Mayor Bernie Wanden
Cr Alan Young
Cr Nola Fox
Cr Morgan Gray
Cr Mike Barker
Jenny Livschitz
Sarah Everton

Apology
Independent Member
Independent Member

IN ATTENDANCE

Reporting Officer

Nicki Brady
Monique Davidson
Daniel Haigh
Blair Spencer
Alison Diaz
Steve Tanner
Pei Shan Gan
Ashley Huria
Catherine Godfrey
Tanya Glavas
Eve Hayes
Christian Redgewell

Group Manager - Capability and Transformation
Chief Executive
Group Manager - Community Infrastructure
Group Manager - Housing and Business Development
Chief Financial Officer
Financial Services Manager
Principal Advisor
Business Performance Manager
Risk Advisor
Safety and Wellbeing Lead
ICT Operations Lead
Information Services Consultant
Democracy Support Officer
Principal Advisor – Democracy

Meeting Secretary

Alice Petersen
Grayson Rowse

1 Apologies

Resolution number RAACC/2026/1

MOVED by Cr Jennings, seconded Cr Wanden:

That the apology from Councillor Mike Barker accepted.

CARRIED

2 Late Items

There were not late items.

3 Declaration of Interest

There were no declarations of interest.

4 Confirmation of Minutes

Resolution Number RAACC/2026/2

MOVED by Cr Jennings, seconded Cr Fox:

That the minutes of the meeting of the Risk and Assurance Committee held on Wednesday, 11 February 2026, be confirmed as a true and correct record.

That the minutes of the meeting of the Public Excluded Meeting of the Risk and Assurance Committee held on Wednesday, 11 February 2026, be confirmed as a true and correct record.

CARRIED

6 Reports for Decision

5.1 Risk Appetite

Purpose | TE PŪTAKE

This report was presented to inform the Risk and Assurance Committee on the risk appetite work and seek the Committee's endorsement for the Risk Appetite Statements and updated Risk Appetite section in the Risk Management Framework.

Resolution Number RAACC/2026/3

MOVED by Cr Jennings, seconded Mayor Wanden:

A. That Report 26/246 Risk Appetite be received and noted.

CARRIED

The Chair introduced the report, noting the workshops held with the full Council and outlining its purpose. It was emphasised that, should the Risk and Assurance Committee endorse the report, Council will have the opportunity to debate the matter further.

Officers then presented the report, acknowledging the contributions of elected members and staff in completing this complex piece of work. They highlighted the workshops and survey that informed the development of the risk appetite statement, and noted amendments made in response to feedback received on the draft. It was also highlighted that the risk appetite can be reviewed as circumstances change, particularly within the current reform environment.

The Chair recognised the significant effort involved in the process before opening to the table for questions. Officers responded to queries from the table, covering changes to settings, internal processes, definitions, and levels of comfort.

Resolution Number RAACC/2026/4

MOVED by Cr Jennings, seconded Cr Fox:

- B. That the Risk and Assurance Committee endorse the Risk Appetite Statements and recommend to Council for adoption.
- C. That the Risk and Assurance Committee endorse the change to section 3.1 Risk Appetite in the Risk Management Framework and recommend to Council for adoption.

CARRIED

7 Reports for Noting

6.1 Health, Safety and Wellbeing - Quarterly Report - January to March 2026

Purpose | TE PŪTAKE

This report was presented to provide the Committee with Health, Safety and Wellbeing information and insights for the quarter from January to March 2026.

Resolution number RAACC/2026/5

MOVED by Cr Jennings, seconded Mayor Wanden:

- A. That Report 26/238 Health, Safety and Wellbeing - Quarterly Report - January to March 2026 be received and noted.

CARRIED

Officers introduced the report, highlighting a continued focus on improvement. Questions were raised regarding threatening behaviour and clarification of the scope, with it confirmed that the matters discussed apply across all areas, particularly public facing spaces. In relation to contractor reporting, it was noted that Green by Nature has a strong reporting culture, and therefore the higher number of reports is not considered a concern. Officers also clarified that risk reporting is primarily a matter of data clarity, with reported risks not necessarily indicating that an incident has occurred, but rather that risks have been identified and resolved.

6.2 Financial Dashboard as at 31 March 2026

Purpose | TE PŪTAKE

This report provides the Committee with a high-level overview of financial performance and position as at March 2026, including key trends and watch points for the 2026/27 financial year.

Resolution number RAACC/2026/6

MOVED by Cr Jennings, seconded Mayor Wanden:

- A. That Report 26/257 Financial Dashboard as at 31 March 2026 be received and noted.

CARRIED

Officers introduced the report, noting that the dashboard focuses on risk and assurance rather than financial performance. It highlighted that operational expenditure is being tightly managed.

An error in the capital expenditure chart was identified, with \$77 million corrected to \$47 million. Questions from the table focused on confidence in the positive outlook, and debt to operating ratios and their importance for credit ratings. It was also noted that a positive culture supported by monthly budget reviews is in place.

Discussion covered the potential impact of capital expenditure on the Annual Plan, and that a more proactive debtor management approach is delivering results.

6.3 Sensitive Expenditure Report

Purpose | TE PŪTAKE

This report was presented to provide the information required for the Committee to note Sensitive Expenditure of the Mayor, Elected Members and Chief Executive for compliance with Council's Sensitive Expenditure Policy.

Resolution number RAACC/2026/7

MOVED by Cr Jennings, seconded Mayor Wanden:

- A. That Report 26/254 Sensitive Expenditure Report be received and noted.

CARRIED

6.5 Update on Fraud Risk Assessment

Purpose | TE PŪTAKE

This report was presented to provide an update on the Fraud Work Programme 2025/26, presents key findings from the fraud risk assessment, outlines key risks and proposed mitigation actions, and seeks Committee's endorsement of the forward roadmap.

Resolution number RAACC/2026/8

MOVED by Cr Jennings, seconded Mayor Wanden:

- A. That Report 26/252 Update on Fraud Risk Assessment be received and noted.

CARRIED

Officers introduced the report, highlighting the success of all staff training and the importance of this to support good reporting and the shared desire to do the right thing.

Discussion highlighted finance and procurement as the top risk areas, with targeted reviews being considered. While staff are confident in reporting, it was acknowledged that there can be uncertainty around what to look for, which is being addressed through training.

Officers confirmed that the internal audit programme will include procurement, and that controls are regularly reviewed with multiple staff involved. Further assurance will be brought to the next meeting.

Resolution Number RAACC/2026/9

MOVED by Cr Jennings, seconded Cr Young:

- B. That the Risk and Assurance Committee note the progress of the Fraud Work Programme.
- C. That the Risk and Assurance Committee note the findings of the Fraud Risk Assessment.
- D. That the Risk and Assurance Committee note Appendix A Fraud Risk Assessment – Data Visualisations
- E. That the Risk and Assurance Committee endorse the phased roadmap and focus areas.

CARRIED

6.4 Treasury Update - April 2026

Purpose | TE PŪTAKE

This report was presented to update the committee on the treasury activity for the last quarter, which is outlined in the Bancorp Treasury Reporting Dashboard as at 5th May 2026.

Resolution number RAACC/2026/10

MOVED by Cr Jennings, seconded Mayor Wanden:

- A. That Report 26/258 Treasury Update - April 2026 be received and noted.

CARRIED

Mile O'Connor, Manager Corporate Services at Bancorp Treasury Services, together with Council officers, presented the treasury update to the Committee. The presentation covered key economic factors including inflation, global pressures, current interest rates, swaps, and interest rate projections.

Resolution Number RAACC/2026/11

MOVED by Cr Jennings, seconded Cr Fox:

- B. That the Committee notes the Bancorp Treasury Reporting Dashboard as at 5th May 2026.

CARRIED

6.6 Audit Plan for the year ending 30 June 2026

Purpose | TE PŪTAKE

This report was presented to provide the Committee with the audit plan received from Audit New Zealand and outlines the approach being taken to mitigate the identified risks and issues.

Resolution number RAACC/2026/12

MOVED by Cr Jennings, seconded Mayor Wanden:

- A. That Report 26/268 Audit Plan for the year ending 30 June 2026 be received and noted.

CARRIED

Clint Ramoo from Audit New Zealand joined Council officers to present the report, highlighting key audit focus areas including fraud, revaluations, and the Three Waters transfer. It was noted that the Long-Term Plan is particularly complex, with a key area of focus being the deliverability of the capital programme.

6.7 Continuous Improvement and Audit Actions Monitoring Report

Purpose | TE PŪTAKE

This report presented updates to the Risk and Assurance Committee on progress on the action items from previous resolutions.

Resolution number RAACC/2026/13

MOVED by Cr Jennings, seconded Mayor Wanden:

- A. That Report 26/255 Continuous Improvement and Audit Actions Monitoring Report be received and noted.

CARRIED

6.8 Update on Three Waters Compliance

Purpose | TE PŪTAKE

This report provided an update on the risks associated with Horowhenua District Council's three waters operations, focused on compliance and enforcement risks relating to wastewater, stormwater and drinking water activities.

Resolution number RAACC/2026/14

MOVED by Cr Jennings, seconded Mayor Wanden:

- A. That Report 26/278 Update on Three Waters Compliance be received and noted.

CARRIED

6.9 Campgrounds and Reserves Risk

Resolution number RAACC/2026/15

MOVED by Cr Jennings, seconded Mayor Wanden:

- A. That Report 26/260 Campgrounds and Reserves Risk be received and noted.

CARRIED

Resolution Number RAACC/2026/16

MOVED by Cr Jennings, seconded Cr Fox:

That item 6.9 Campgrounds and Reserves Risk is to lie on the table until the next Risk and Assurance Committee Meeting on 12 August 2026 and not be further discussed at this meeting.

CARRIED

9 Procedural motion to exclude the public

Resolution Number RAACC/2026/17

MOVED by Cr Jennings, seconded Cr Fox:

That the public be excluded from the following part(s) of the proceedings of this meeting.

The general subject 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(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution follows.

This resolution is made in reliance on section 48(1)(a) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by section 6 or section 7 of that Act which would be prejudiced by the holding of the whole or relevant part of the proceedings of the meeting in public, as follows:

C1 Legislative Compliance

Reason:	The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.
Interests:	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.
Grounds:	s48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.
Plain English Reason:	The report contains information about identified vulnerabilities. Public disclosure could enable improper gain or advantage by facilitating exploitation of those vulnerabilities and compromising risk management strategies..

C2 Voluntary Disclosure to Inland Revenue Department

Reason:	The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.
Interests:	s7(2)(i) - The withholding of the information is necessary to enable the local authority to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).
Grounds:	s48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.
Plain English Reason:	Voluntary Disclosure process with IRD is not yet completed and is at a sensitive stage in the process..

C3 ICT Identity, Access Management and Security Deep Dive

Reason:	The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.
Interests:	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.

Grounds:	s48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.
Plain English Reason:	The nature of the report and its attachments could provide opportunities for hackers to target HDC due to the vulnerabilities that are described and details of systems/servers provided.

The text of these resolutions is made available to the public who are present at the meeting and form part of the minutes of the meeting.

CARRIED

12.01 pm The public were excluded.

Resolutions in relation to the confidential items are recorded in the confidential section of these minutes and are not publicly available.

12.35 pm

There being no further business, the Chairperson declared the meeting closed.

CONFIRMED AS A TRUE AND CORRECT RECORD
AT A MEETING OF RISK AND ASSURANCE
COMMITTEE HELD ON

DATE:

CHAIRPERSON: