



MINUTES

Audit and Risk Committee Meeting

17 March 2026

**MINUTES OF WAIMATE DISTRICT COUNCIL
AUDIT AND RISK COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBER, WAIMATE DISTRICT COUNCIL, 125 QUEEN STREET,
WAIMATE
ON TUESDAY 17 MARCH 2026, COMMENCING AT 9.30AM**

PRESENT: Chair David Ward, Mayor Craig Rowley, Cr Rick Stevens, Cr Jakki Guilford,
Deputy Mayor Sandy McAlwee

IN ATTENDANCE: Cr John Begg, Cr Stacey Swale, Cr Peter Paterson, Cr Lisa Small

STAFF IN ATTENDANCE: Dan Mitchell (Asset Group Manager), Tina Stevenson (Corporate
Services Group Manager), Nicole Timney (Community and Strategy Group
Manager), Aleisha Macpherson (Corporate Services Assistant)

PARTIAL ATTENDANCE: Cr Paul Harrison

OPENING

1 APOLOGIES

Nil

2 VISITORS

Debbie Bradfield – Audit New Zealand Associate Director.

3 CONFLICTS OF INTEREST

Nil

4 IDENTIFICATION OF MAJOR (URGENT) OR MINOR ITEMS NOT ON THE AGENDA

Nil

MINUTES

5 CONFIRMATION OF MINUTES

5.1 MINUTES OF THE AUDIT AND RISK COMMITTEE MEETING HELD ON 9 DECEMBER 2025

COMMITTEE RESOLUTION 2026/1

Moved: Mayor Craig Rowley

Seconded: Cr Jakki Guilford

That the Minutes of the Audit and Risk Committee Meeting held on 9 December 2025 be
adopted as a true and correct record.

CARRIED

REPORTS

6 GENERAL REPORTS

6.1 AUDIT AND RISK CHAIR'S REPORT - MARCH 2026

COMMITTEE RESOLUTION 2026/2

Moved: Chair David Ward

Seconded: Cr Rick Stevens

1. That the Audit and Risk Chair's Report – March 2026 be received; and
2. That the Audit and Risk Committee ask Council to accept the proposed amendments to the Terms of Reference for this triennium.

CARRIED

Note: Clause 28 to be amended to a mid-term review of the Committees performance.

Training may be arranged with Audit New Zealand/The Office of the Auditor General, if members require it.

6.2 2026 ANNUAL WORK PLAN REVIEW

COMMITTEE RESOLUTION 2026/3

Moved: Mayor Craig Rowley

Seconded: Deputy Mayor Sandy McAlwee

1. That the 2026 Annual Work Plan Review report is received, and
2. That the 2026 Annual Work Plan is approved, with the following amendments:
 - a) Monitor existing policies and recommend new policies – quarterly
 - b) Monitor legislation – quarterly
 - c) Reporting on establishment of Water Internal Business Unit and the impact on resourcing and finances – quarterly
 - d) Impact and cost of legislation changes – half yearly.

CARRIED

6.3 HEALTH AND SAFETY REPORT

COMMITTEE RESOLUTION 2026/4

Moved: Cr Jakki Guilford

Seconded: Cr Rick Stevens

That the Health and Safety Report is accepted.

CARRIED

Note: It was suggested that minor incidents could be present in a summarised format.

6.4 AUDIT NEW ZEALAND DRAFT AUDIT PROPOSAL LETTER 2026-2028**COMMITTEE RESOLUTION 2026/5**

Moved: Deputy Mayor Sandy McAlwee

Seconded: Mayor Craig Rowley

1. That the Audit New Zealand Draft Audit Proposal Letter 2026-2028 report is accepted; and
2. That the Audit and Risk Committee accepts the Audit New Zealand proposal to conduct audits for the 2026, 2027 and 2028 financial years together with the 2026 audit fees.

CARRIED

6.5 AUDIT NEW ZEALAND ENGAGEMENT 2026-2028**COMMITTEE RESOLUTION 2026/6**

Moved: Cr Jakki Guilford

Seconded: Cr Rick Stevens

1. That the Audit New Zealand Engagement 2026-2028 report is accepted; and
2. That the Audit and Risk Committee recommends the Mayor signs the Audit Engagement Letter 2026-2028 for it to be returned to Audit New Zealand.

CARRIED

6.6 AUDIT NZ AUDIT PLAN FOR THE YEAR ENDED 30 JUNE 2026**COMMITTEE RESOLUTION 2026/7**

Moved: Cr Rick Stevens

Seconded: Mayor Craig Rowley

That the Audit and Risk Committee confirms the terms of the Audit New Zealand 2026 Audit Plan.

CARRIED

6.7 EXTERNAL AUDIT RECOMMENDATIONS PROGRESS REPORT TO MARCH 2026**COMMITTEE RESOLUTION 2026/8**

Moved: Mayor Craig Rowley

Seconded: Deputy Mayor Sandy McAlwee

That the External Audit Recommendations Progress Report to March 2026 Report is accepted.

CARRIED

6.8 RISK REGISTER**COMMITTEE RESOLUTION 2026/9**

Moved: Cr Jakki Guilford

Seconded: Cr Rick Stevens

That the Risk Register Report is accepted.

CARRIED

Note: The Committee requested that staff undertake a deep dive on the Human Resources risk for the June Committee meeting. The Committee would like to be informed of what measures are in place for fuel shortages etc.

6.9 RISK MANAGEMENT POLICY REVIEW**COMMITTEE RESOLUTION 2026/10**

Moved: Mayor Craig Rowley

Seconded: Deputy Mayor Sandy McAlwee

1. That the Risk Management Policy Review report is accepted; and
2. That the Audit and Risk Committee having reviewed the Risk Management Policy confirms minor amendments to be included.

CARRIED

Note: The Committee requested that staff present Councils Business Continuity Plan at the June Committee meeting.

6.10 RISK TOLERANCE RECOMMENDATION**COMMITTEE RESOLUTION 2026/11**

Moved: Mayor Craig Rowley

Seconded: Cr Rick Stevens

1. That the Risk Tolerance Recommendation report is accepted; and
2. That the Audit and Risk Committee recommends the Risk Appetite Statement be approved by Council as presented.

CARRIED

6.11 MAJOR PROJECTS REPORT**COMMITTEE RESOLUTION 2026/12**

Moved: Deputy Mayor Sandy McAlwee

Seconded: Cr Jakki Guilford

That the Major Projects report be accepted.

CARRIED

6.12 LEGISLATIVE REFORM RISK REPORT**COMMITTEE RESOLUTION 2026/13**

Moved: Cr Jakki Guilford
 Seconded: Cr Rick Stevens

That the Audit and Risk Committee accepts the Legislative Reform Risk report.

CARRIED

Note: The Committee requested the report is colour coded to identify the level of risk, in line with other reports.

6.13 COUNCIL'S POLICY STATUS**COMMITTEE RESOLUTION 2026/14**

Moved: Deputy Mayor Sandy McAlwee
 Seconded: Mayor Craig Rowley

That the Council's Policy Status report is accepted.

CARRIED

Note: Staff were asked to give priority to policies past their review due date.

PUBLIC EXCLUDED**7 EXCLUSION OF THE PUBLIC REPORT****RESOLUTION TO EXCLUDE THE PUBLIC****COMMITTEE RESOLUTION 2026/15**

Moved: Chair David Ward
 Seconded: Mayor Craig Rowley

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
7.1 - Public Excluded Minutes of the Audit and Risk Committee Meeting held on 9 December 2025	s6(a) - 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)(i) - 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
7.2 - CCTV Footage Requests	s6(a) - the making available of the information would be likely to prejudice the maintenance of the law, including the prevention,	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure

	investigation, and detection of offences, and the right to a fair trial s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons	of information for which good reason for withholding would exist under section 6 or section 7
CARRIED		

8 RE-ADMITTANCE OF THE PUBLIC REPORT

<p>COMMITTEE RESOLUTION 2026/16 Moved: Chair David Ward Seconded: Mayor Craig Rowley That Council moves out of Closed Committee into Open Committee.</p> <p style="text-align: right;">CARRIED</p>

MEETING CLOSURE

There being no further business, the Chair closed the meeting at 12.12pm.

The Minutes of this meeting are to be confirmed at the Audit and Risk Committee Meeting scheduled on 9 June 2026.

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CHAIRPERSON