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Report To: Audit and Risk Committee

Meeting Date: 13 October 2026

Subject: **Chair Report – October 2026**

Type: Information Only

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Independent Chairperson

1. Purpose of Report

1.1 The purpose of this business paper is to present the Independent Chairperson's report for October 2026.

1.2 Attached to and forming part of this business paper is the Chair Report.

2. Suggested Resolutions

2.1 The following is a suggested resolution only and does not represent Council policy until such time as it is adopted by formal resolution.

1 The Chair Report – October 2026 be received.

3. Attachments/Separate Enclosures

Attachment:

1 Chair Report – October 2026 (Doc # 1009546)

WAITOMO DISTRICT COUNCIL

AUDIT AND RISK COMMITTEE

OCTOBER 2026 – CHAIR REPORT

Teenaa koutou katoa ngaa rau rangatira maa,

Terms of Reference

My focus for this Chair Report was considering our Audit and Risk Committee's Terms of Reference (ToR). This focus was due to Section 6.1. of our Committee's ToR stating: These Terms of Reference will be reviewed by the Council no later than the November following a triennial election.

Although we initiated this review in the first meeting of the Audit and Risk Committee for this triennium in accordance with our ToR, we determined that the significant reform in local government at the time - responding to Local Water Done Well, was a reasonable reason to delay this review until after drinking water and wastewater services were transitioned from our Council.

After this transition, local government was then focused on another significant reform - responding to the Head Start pathway in simplifying local government. This resulted in Waitomo and Ōtorohanga District Councils advocating for a Rohe Pōtae or King Country Council and another reasonable reason to delay the review of our Audit and Risk Committee's ToR. Despite this reform being on hold pending the outcome of the 2026 general elections next month, Ōtorohanga and Waitomo District Councils have committed to continue operating as they do today and working together where it makes sense for our communities.

In the spirit of continued operating, we have options to consider in providing direction on our Audit and Risk Committee ToR, which I'm looking forward to discussing both during our October meeting and workshop:

1. No change, maintain the status quo.
2. Amend our Audit and Risk Committee ToR based on feedback already provided (below) and additional changes (to be discussed) due to the transition of water services:
    - Rephrase purpose to be more about adding value rather than reporting
    - Consider future budget and plan for internal audit assurance
    - Consider the scope of the Committee regarding policies and financial reporting
    - Potential self-assessment review
    - Skills of independent members.
3. Option #2 plus alignment of our Audit and Risk Committee ToR with Ōtorohanga District Council's Risk and Assurance Committee ToR in the spirit of working together and ensuring our ToR is fit for purpose. An example is included below focusing on the Committee's purpose or objective:

Waitomo District Council	Ōtorohanga District Council	For consideration
Purpose The purpose of the Audit and Risk Committee is to provide guidance, assurance and assistance to Waitomo District Council on matters specific to risk, compliance, controls and external accountabilities.	Objectives The general objective of the Risk and Assurance Committee is to assist and advise the Ōtorohanga District Council in its responsibility and ownership for risk management, Councils control and compliance framework, and its external accountability and Responsibilities.	Purpose The purpose of the Audit and Risk Committee is to assist and advise Council by providing added value oversight, assurance and constructive challenge in relation to risk management, internal controls, compliance and external accountabilities.

Risk Governance

In September, I was privileged to attend a Council workshop alongside Mayor John and Elected Members to review, revise and confirm Waitomo District Council's strategic risks. This action has been on our committee's to-do list since the previous triennium, so I'm looking forward to covering each of these strategic risks in more detail at each upcoming Audit and Risk Committee hui. Finally, thanks to our CEO Ben and David Robson from Aon for their work in progressing our risk maturity journey by completing this action and Councillor Janette for holding us to account for delivery.

No reira rau rangatira maa, teenaa koutou, teenaa koutou, teenaa koutou katoa.

Recommendation
That the Audit and Risk Committee receive the report.

Jaydene Kana
Chair, Audit and Risk Committee
6 October 2026