

# WAITOMO DISTRICT COUNCIL

## Audit and Risk Committee

### MINUTES OF A MEETING OF THE WAITOMO DISTRICT COUNCIL AUDIT AND RISK COMMITTEE HELD IN THE COUNCIL CHAMBERS, QUEEN STREET, TE KUITI ON TUESDAY 7 OCTOBER 2025 AT 9.00AM

**PRESENT:** Independent Chair Jaydene Kana  
Mayor John Robertson  
Deputy Mayor Allan Goddard  
Janette Osborne  
Gavin Todd

**IN ATTENDANCE:** Deloitte Representatives:  
Matt Laing, Partner  
Callum Maxwell, Associate Director – Audit Service

**STAFF:** Chief Executive, Ben Smit  
Manager – Governance Support, Michelle Higgie  
General Manager – Community Services, Helen Beever  
Health and Safety Coordinator, Tanchia Pitts-Brown  
General Manager – Infrastructure Services, Shyamal Ram  
Chief Financial Officer, Tina Hitchen  
Financial Accountant, Julie Mansell  
Asset Accountant, Wayne La Roche  
Manager – Strategy and Policy, Charmaine Ellery

#### 1. Karakia Tuwhera

#### 2. Apologies

##### Resolution

The apology from Councillor Janene New be received and leave of absence granted.

Kana/Robertson

Carried

#### 3. Declarations of Member Conflicts of Interest

Declarations were made as follows:

Name	Item of Business	Reason for Declaration
Jaydene Kana	N/A	Director of Waikato Waters Limited

#### 4. Confirmation of Minutes: 19 August 2025

##### Resolution

The Minutes of the Waitomo District Council meeting held on Tuesday 19 August 2025 be confirmed as a true and correct record.

Kana/Goddard

Carried

<b>5. Amendment to Order Paper</b>
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The Independent Chair recommended that the Presentation of Deloitte's Audit Report for the WDC Annual Report 2024/2025 be moved into the public part of the meeting.

**Resolution**

The Presentation: Deloitte – Annual Report 2024/2025 Audit Report be moved to the public part of this meeting.

Kana/Todd Carried

<b>6. Chair Report – September 2025</b>
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The Committee considered a business paper presenting the Chair's Report for September 2025.

The Independent Chair reiterated her thanks to Committee members and staff for their support during her time as Chair and expanded verbally on her report and answered Members' questions.

The General Manager – Community Services and Health and Safety Coordinator entered the meeting at 9.06am.

**Resolution**

The Chair Report – September 2025 be received.

Kana/Goddard Carried

<b>7. Progress Report – Health and Safety</b>
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The Committee considered a business paper providing a brief on Waitomo District Council's health and safety performance during the first quarter (1 July 2025 to 30 September 2025) of the 2025/2026 year.

The General Manager – Community Services and Health and Safety Coordinator expanded verbally on the business paper and answered Members' questions.

**Resolution**

The Progress Report – Health and Safety be received.

Kana/Osborne Carried

The General Manager – Community Services and Health and Safety Coordinator left the meeting at 9.25am.

<b>8. Mastercard Expenditure Report (July – August 2025)</b>
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The Committee considered a business paper presenting details of expenditure incurred via WDC issued Corporate Mastercard for the period July – August 2025.

The Manager – Governance Support expanded verbally on the business paper and answered Members questions.

**Resolution**

The Mastercard Expenditure Report: July – August 2025 be received.

Kana/Todd Carried

<b>9. Policy and Bylaw Reviews</b>
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The Committee considered a business paper presenting details of Council adopted policies and bylaws, including a brief summary of each, their respective review timelines and any additional notes relating to review progress, for the Committee's information and oversight.

The Manager – Governance Support expanded verbally on the business paper and answered Members questions.

**Resolution**

The business paper on Policy and Bylaw Reviews be received.

Kana/Osborne

Carried

<b>10. Progress Report: Risk Management and Mitigation</b>
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The Committee considered a business paper providing an update on progress implementing the Risk Management Framework.

The Chief Executive expanded verbally on the business paper and answered Members questions.

The General Manager – Infrastructure Services entered the meeting at 9.41am

**Resolution**

The business paper on Risk Management and Mitigation be received.

Kana/Osborne

Carried

<b>11. Progress Report: Procurement Summary Schedule (July 2025 – September 2025)</b>
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The Committee considered a business paper noting that no procurements were made in the period 1 July 2025 to 30 September 2025 in accordance with Waitomo District Council's Procurement Policy.

**Resolution**

The business paper on the Progress Report: Procurement Summary Schedule (July 2025 to 30 September 2025 be received.

Kana/Goddard

Carried

<b>12. Progress Report: WDC Resource Consents – Compliance Monitoring (July to September 2025)</b>
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The Committee considered a business paper providing a brief on compliance reporting against Resource Consent conditions due during the first quarter (1 July 2025 to 30 September 2025) of the 2025/2026 year.

The Chief Financial Officer, Financial Accountant and Asset Accountant and Deloitte representatives (Matt Laing, Partner and Callum Maxwell, Associate Director – Audit Service) entered the meeting at 10.10am

The General Manager – Infrastructure Services expanded verbally on the business paper and answered Members questions.

**Resolution**

The business paper on WDC Resource Consents – Compliance Monitoring be received.

Kana/Todd

Carried

The Manager – Strategy and Policy entered the meeting at 10.22am.

**13. Presentation: Deloitte – Annual Report 2024/2025 Audit Report** *(moved into public from public excluded)*

Deloitte representatives Matt Laing, Partner and Callum Maxwell, Associate Director – Audit Service presented Deloitte’s draft Audit Report for WDC’s Annual Report 2024/2025 advising that they are still completing the audit process, but at this stage they do not foresee any material changes being required to the Audit Report as presented.

**14. Draft Annual Report 2024/2025 – Recommendation to Council**

The Committee considered a business paper presenting the Draft Annual Report 2024/2025 for consideration and, subject to amendment, recommendation to Council for adoption.

The Manager – Strategy and Policy, Chief Financial Officer and Financial Accountant expanded verbally on the business paper and answered Members questions.

The Manager – Strategy and Policy left the meeting at 10.54am.

The Committee did not recommend any amendments to the Draft Annual Report 2024/2025 and acknowledged its appreciation for the time input made by those staff involved in developing the Draft Annual Report 2024/2025.

**Resolution**

- 1 The business paper on Draft Annual Report 2024/25 – Recommendation to Council be received.
- 2 The Audit and Risk Committee recommend to the Council the adoption of the Annual Report 2024/25, subject to any further changes required as a result of completing the audit.
- 3 Any matters of significance which may arise relating to the Draft Annual Report 2024/25 between this meeting and the Council meeting on 9 October 2025 be referred to the Independent Chairperson.

Goddard/Osborne Carried

There being no further business the meeting closed at 11.00am

Dated this            day of            2025

JAYDENE KANA  
**INDEPENDENT CHAIR**

BEN SMIT  
**CHIEF EXECUTIVE**