

Risk & Assurance Committee

9 April 2026

Report for Agenda Item | Rīpoata moto e Rāraki take [2]

Department: Assurance, Finance & Risk

Title | Taitara: Compliance Update, April 2026

Purpose of the Report | Te Take mō te Pūroko

The purpose of this report is to provide a governance update regarding the status of the Queenstown Lakes District Council (QLDC) compliance programme and report on compliance with legislation and consents.

Recommendation | Kā Tūtohuka

That the Risk & Assurance Committee:

1. **Note** the contents of this report.

Prepared by:



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13 March 2026

Reviewed and Authorised by:



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Title: GM Assurance, Finance & Risk
13 March 2026

Context | Horopaki

1. This report seeks to support the governance role of the Risk & Assurance Committee (the Committee; RAC) by providing updates on the following topics:
 - Compliance Work Programme
 - Compliance with Legislation and Consents
 - Status of policy reviews
2. The report informs the Committee to enable it to discharge its roles and responsibilities as provided for in the Compliance Management Policy:
 - Assists the Council in discharging its responsibilities for the robustness of compliance management systems, processes and practices;
 - Reviews whether management has in place a current and appropriate compliance management framework and associated procedures for effective identification and management of the Council's compliance obligations;
 - Reviews whether a sound and effective approach has been followed in developing compliance control plans for major projects, undertakings and other significant compliance risks;
 - At least annually assesses the effectiveness of the implementation of the compliance management framework/control plans; and
 - Recommends the Compliance Management Policy to Council for adoption.

Analysis and Advice | Tatāritaka me kā Tohutohu

Compliance Work Programme

3. In October 2025, the existing Audit, Finance & Risk Committee recommended that Council approve the proposed Compliance Management Policy (the policy). The policy was subsequently approved by Council and the policy came into effect on 10 October 2025. The policy is the first Compliance Management Policy approved by Council, and sets out the framework for compliance management at QLDC.
4. As outlined in the policy, 'Council is committed to fulfilling its legal and statutory obligations and implementing an efficient and effective compliance management framework'.

5. To provide clear direction in relation to expectations for compliance and to outline clear roles and responsibilities, the policy sets out mandatory requirements for compliance management. The proposed compliance management framework outlined in the policy is consistent with ISO 37301:2021 'Compliance Management Systems' (and where relevant, NZS/AS 3806:2006 Compliance Programmes).
6. The proposed policy outlines roles and responsibilities for identifying compliance obligations by type, including:
 - External mandatory obligations,
 - External voluntary obligations, and
 - Internal mandatory obligations.
7. The policy defines each of the different types of obligation and associated requirements.
8. As outlined in the policy, it is the responsibility of the Assurance and Risk Team to identify and record external mandatory obligations provided by legislation, regulations and bylaws in the obligations register. The obligations register is updated 6-monthly following external legal review and is cross-referenced with the delegations register, with updates made as necessary to reflect new or repealed legislation.
9. General Managers are required to identify and record external mandatory obligations provided by external mandatory obligations relating to consents, authorities and permits. It is the responsibility of General Managers to ensure obligations owners implement controls to ensure compliance with external mandatory obligations.
10. The policy requires the relevant General Manager to identify and record external voluntary obligations. General Managers must ensure that external voluntary obligations are recorded in the Obligations Register, or an alternative obligations register (or system) approved by the Assurance and Risk Team. The General Manager must allocate the relevant obligation in the Obligations Register to an appropriate Obligation Owner.
11. In relation to internal mandatory obligations, the policy provides a future requirement. This enables the appropriate transition to a more structure approach to the management of internal requirements (obligations) provided by internal policies. The policy requires General Managers to ensure that internal mandatory obligations imposed by policies, systems, processes and procedures owned by their Directorate are recorded in the Obligations Register by the end of December 2027. To that end, the Policy Team is already developing an updated policy template to enable obligations to be specifically listed at the end of a policy.
12. The Assurance and Risk Manager discusses compliance obligations with Tier 3 Managers during quarterly risk management workshops.

13. At present the obligations register is an Excel spreadsheet with limited functionality to support effective obligations and associated controls management. However, in 2027 it is intended that a new compliance module be implemented building on the existing Risk Register module in TechOne (CiA). The new module will provide improved functionality for documenting compliance controls, and associated roles and responsibilities for ensuring compliance with both external and internal obligations.

Compliance

14. A compliance report is considered by ELT every quarter and included within QLDC's publicly available Quarterly Report every six months. The reports include the following:

- Non-compliance with Consents
- Compliance with Legislation (not included in quarterly reports)

15. At the time of writing, information for the period January to March 2026 had been requested from the business but had not been collated. Any material updates will be reported verbally at the Committee meeting.

16. Attachment A is the compliance information reported in the December 2025 Quarterly Report.

17. Attachment B is a summary of compliance with legislation.

Policy Reviews

18. In 2022, external audit identified a need for an organisational wide policy register. At that time of the review, QLDC had 196 policies. In June 2025 a CiA policy dashboard was launched, providing a 'single source of the truth' on the status of QLDC policies. At the time of its launch, 111 policies were live, with many overdue for review.

19. In late June 2025, the Assurance and Risk team emailed policy owners to highlight policies that were overdue or due a review, and the Assurance and Risk, Policy and Information Management Teams held workshops with General Managers and Tier 3 Managers regarding the status of policy reviews. Since then, progress has been made in reallocating ownership (as necessary), reviewing policies, and revoking those that are no longer needed or that have been replaced by other instruments.

20. At the time of writing, of 108 policies, 74 (43 Council approved/adopted policies) are overdue a review. In most cases, the relevant owner has provided an update on the status of the policy review, with 13 policies currently being actively reviewed.

21. As outlined in the Internal Assurance Update (item 8 on this agenda), internal audit recommendations have identified the need for a number of Council policies to be updated.

22. Officers are currently exploring the feasibility of a Key Performance Indicator related to policy reviews, as part of the development of the 2027-2037 Long Term Plan.
23. No options have been considered in this report, as the report provides an update on compliance matters, for which no decision, or recommendations are required at this time.

Consultation Process | Hātepe Matapaki

Significance and Engagement | Te Whakamahi I kā Whakaaro Hiraka

24. This matter is of low significance, as determined by reference to the Council's Significance and Engagement policy 2024 because it has:
- a lower impact on the importance to the Queenstown Lakes District, providing an increased level of assurance at little additional cost;
 - a lower significance in relation to community interest, as it does not provide for material changes in how services are delivered;
 - a lower significance in relation to consistency with existing policies and strategies, as the overview of compliance matters provides improved Governance oversight, and maintains existing controls;
 - a lower impact on the Council's capability and capacity, as the matters outlined in the report provide increased assurance regarding QLDC's compliance framework;
 - a lower impact in relation to climate change, supporting the management of risks in this regard;
 - a lower impact in relation Mana Whenua, supporting the management of risks in this regard.
25. The persons who are affected by or interested in this matter are all residents/ratepayers of the Queenstown Lakes district community, as the matters outlined in this report provide increased assurance regarding QLDC's compliance framework.
26. The Council has not undertaken consultation in relation to matters outlined in this report, because the matters are of low significance.

Māori Consultation | Iwi Rūnaka

27. As the significance of this matter is low, no consultation with the community or local iwi is required.

Risk and Mitigations | Kā Raru Tūpono me kā Whakamaurutaka

28. This matter relates to the Regulatory/Legal/Compliance risk category. It is associated with RISK10029 Ineffective compliance management practices within the QLDC Risk Register. This risk has been assessed as having a high residual risk rating.

29. The development of an effective compliance framework will allow Council to implement additional controls for this risk.

Financial Implications | Kā Riteka ā-Pūtea

30. There are no financial implications associated with this report.

Council Effects and Views | Kā Whakaaweawe me kā Tirohaka a te Kaunihera

31. The following Council policies, strategies and bylaws were considered:

- Strategic Framework including the Vision Beyond 2050: Our Strategic Framework | Queenstown Lakes District Council has been considered during risk identification, analysis, evaluation and treatment planning considerations regarding QLDC's insurance strategy.
- QLDC Risk Management policy
- QLDC Compliance Management policy
- Climate and Biodiversity Action Plan
- QLDC Long Term Plan
- QLDC Spatial Plan
- 30 Year Infrastructure Strategy

32. The recommended option is consistent with the principles set out in the Compliance Management policy.

33. This matter supports the Long Term Plan/Annual Plan through ensuring that an effective compliance frameworks is in place to provide assurance regarding the delivery of planned programmes.

Local Government Act 2002 Purpose Provisions | Te Whakatureture 2002 o te Kāwanataka ā-Kiaka

34. Section 10 of the Local Government Act 2002 states the purpose of local government is (a) to enable democratic local decision-making and action by, and on behalf of, communities; and (b) to promote the social, economic, environmental, and cultural well-being of communities in the

present and for the future. This report provides assurance regarding QLDC's compliance framework and as such, the recommendation in this report is appropriate and within the ambit of Section 10 of the Act.

35. The recommended option:

- Can be implemented through current funding under the Long Term Plan and Annual Plan;
- Is consistent with the Council's plans and policies; and
- Would not significantly alter the intended level of service provision for any significant activity undertaken by or on behalf of the Council or transfer the ownership or control of a strategic asset to or from the Council.

[Attachments | Kā Tāpirihaka](#)

A	December 2025 QLDC Quarterly Report Compliance Content
B	Compliance Update (legislative non-compliance)