

Risk & Assurance Committee

1 October 2026

Report for Agenda Item | Rīpoata moto e Rāraki take [6]

Department: Assurance, Finance & Risk

Title | Taitara: Committee Workplan Review, October 2026

Purpose of the Report | Te Take mō te Pūroko

The purpose of this report is to provide the Risk & Assurance Committee with a review of the Committee Workplan Schedule at each meeting.

Recommendation | Kā Tūtohuka

That the Risk & Assurance Committee:

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

Reviewed and Authorised by:



Name: Katherine Harbrow

Title: General Manager, Assurance, Finance & Risk

7 September 2026

Context | Horopaki

1. The Risk & Assurance Committee (RAC) has a committee workplan schedule and this schedule will be reviewed each time the Committee meets to ensure that it is complete and meeting its obligation under the Committee's Terms of Reference.

Analysis and Advice | Tatāritaka me kā Tohutohu

2. There is no analysis or advice being given as this is an information only report. No options are presented.

Consultation Process | Hātepe Matapaki

Significance and Engagement | Te Whakamahi i kā Whakaaro Hiraka

3. This matter is of low significance, as determined by reference to the Council's Significance and Engagement Policy 2024.
4. The persons who are affected by or interested in this matter are Council staff and the members of the Committee.

Māori Consultation | Iwi Rūnaka

5. The Council has not specifically consulted iwi on the matters contained in this report.

Risk and Mitigations | Kā Raru Tūpono me kā Whakamaurutaka

6. This matter relates to the Strategic/Political/Reputation risk category. It is associated with RISK10015 Ineffective Governance within the QLDC Risk Register. This risk has been assessed as having a moderate residual risk rating.

Financial Implications | Kā Riteka ā-Pūtea

7. There are no operational and capital expenditure requirements or other budget or cost implications resulting from the decision.

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

8. No Council policies, strategies and bylaws were considered in this report.

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

9. 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. Ensuring that the committee meets its objectives is part of local decision-making and is therefore within the ambit of Section 10 of the Local Government Act 2002.

10. The recommendation:

- 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	Risk and Assurance Committee Workplan
---	---------------------------------------

Attachment A: Risk and Assurance Committee Workplan

Agenda topic	Item Threshold	March	June	Oct	Dec
Quarterly reporting					
Risk Management (including very high risks)	ToR	Y	Y	Y	Y
Lakeview Development Risk	Council request	Y	Y	Y	Y
Committee Workplan Review	Committee request	Y	Y	Y	Y
6 monthly reports					
Compliance Oversight: Legislation/Council Policies	ToR	Y		Y	
Insurance	ToR	Y		Y	
CCTO QAC Risk Register	SOI		Y		Y
WSCCO Transition Risk	Committee request		Y		Y
Climate Risk	ToR		Y		Y
Yearly reports					
Assessment of effectiveness of risk management framework implementation	ToR		Y		
Annual Report - External Audit planning report - External Audit proposal letter - External Audit engagement letter	ToR	Y			
Management report from external auditors 2025-26 Annual Report	ToR	Y			
(Interim) External Audit of Annual Report 2025-26, <i>if required</i>	ToR		TBA		
External Audit – 2025/26 Annual Report audit opinion	ToR			Y	
3 yearly					
External Audit LTP Engagement Letter	ToR			TBA	TBA
Significant Assumptions (LTP)	ToR				Y
Items in PX					
Cyber Risk	ToR	Y	Y	Y	Y
Internal audit progress	ToR	Y	Y	Y	Y

Internal audit plan review	ToR		Y		
Legal and Regulatory Action Risk – PX <i>where required</i>	ToR	TBA	TBA	TBA	TBA

Workshops

22 June 2026	Independent member induction – All Day - COMPLETED
28 July 2026	Risk Management Policy, including Risk Appetite – 2 hours - COMPLETED
25 August 2026	Insurance strategy – 1 hour - COMPLETED
1 October 2026	Lakeview workshop – 2 hours
TBC 2026 or 2027	Risk Management Policy, including Risk Appetite Part 2