

Finance and Performance Committee

Meeting of 23 September 2026

Business Unit: Corporate

Date Created: 11 September 2026

Internal Controls Update

Purpose Te Aronga o te Pūrongo

To provide an update to the Committee on several key internal controls, including cybersecurity breaches, policy reviews, protected disclosures and fraudulent activity.

Recommendations Ngā Tūtohunga

That the Committee receives the Internal Controls Update, covering the period 17 June – 11 September 2026.

Report prepared by:

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Governance and Assurance Manager

Approved for submission by:

Frances Smorti

General Manager – Corporate

1 Background Ngā Kōrero o Muri

- 1.1 This report provides a high-level summary of several key internal controls, and any notable breaches of these. The period of reporting for this update is **17 June 2026** to **11 September 2026**.

2 Cybersecurity Breaches

- 2.1 There have not been any cybersecurity breaches in this reporting period.

3 Governance Policy Work Programme

- 3.1 The Council has 35 Governance Policies, which are subject to review at set intervals. As of 11 September 2026:

- 27 policies are current
- 5 are overdue
- 3 new policies are in development

- 3.2 Refer to Attachment 1 for a breakdown of under review or in development policies.

4 Protected Disclosures

- 4.1 There have not been any protected disclosures in this reporting period.

5 Fraudulent Activity

- 5.1 There has not been any reported fraudulent activity identified in this reporting period.

6 Privacy Breaches

- 6.1 There have not been any privacy breaches identified in this reporting period. Privacy advice was provided on the sharing of relevant risky-property information with Council's contracted noise control provider, with appropriate controls considered to balance contractor health and safety needs with the protection of personal information.

7 Attachments Ngā Āpitihanga

- Governance Policies