



# Audit & Risk Committee Agenda

Thursday 14 March 2024, 8.30 am

The meeting will be held in the Manawātū District Council Chambers, 135 Manchester Street, Feilding, and a video recording made available on [www.mdc.govt.nz](http://www.mdc.govt.nz).

[www.mdc.govt.nz](http://www.mdc.govt.nz)

## **MEMBERSHIP**

### **Chairperson**

Councillor Stuart Campbell

### **Deputy Chairperson**

Mr John Fowke

### **Members**

Councillor Lara Blackmore

Councillor Grant Hadfield

Councillor Colin McFadzean

Councillor Alison Short

Her Worship the Mayor, Helen Worboys

## **TERMS OF REFERENCE**

### **Purpose**

To check and ensure continuity of business, enhance governance framework, risk management practices and the controls used to monitor Council's achievements.

### **Responsibilities**

Analysing the financial reports in line with the Council's strategic direction and national accounting standards, including the following:

- 1
  - a. long term planning including the financial strategy;
  - b. appropriateness of accounting policies;
  - c. annual report; and
  - d. internal report (monthly and/or quarterly)
- 2 Risk management and the system of internal controls:
  - a. setting the Council's appetite for risk;
  - b. understanding the key risk areas including likelihood and consequences;
  - c. effectiveness of internal controls; and
  - d. fraud risk and procurement risk.
- 3 External audit:
  - a. relationship with auditor;
  - b. understanding scope and engagement;
  - c. review significant audit findings /recommendations; and
  - d. monitor progress on recommendations.
- 4 Internal audit:
  - a. appointment and relationship with internal auditor;
  - b. scope of work; and
  - c. responses to internal audit recommendations.

### **Delegated Authority**

Committee delegated authority to act on all matters within its Terms of Reference (except those excluded by Clause 32(1) Schedule 7, Local Government Act 2002).

### **Quorum**

Four members of the committee.



Shayne Harris  
**Chief Executive**

# ORDER OF BUSINESS

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<i>Recommendation</i>	
<i>That the minutes of the Audit &amp; Risk Committee meeting held 14 December 2023 be adopted as a true and correct record.</i>	
<b>4. DECLARATIONS OF INTEREST</b>	
Notification from elected members of:	
4.1	Any interests that may create a conflict with their role as an elected member relating to the items of business for this meeting; and
4.2	Any interests in items in which they have a direct or indirect pecuniary interest as provided for in the Local Authorities (Members' Interests) Act 1968
<b>5. PRESENTATIONS</b>	
<b>5.1 SAFETY AND WELLBEING DEEP DIVE PRESENTATION – PEOPLE AND CULTURE, GOVERNANCE OFFICE AND CE'S OFFICE</b>	
Presentation by General Manager – People and Corporate, on the Safety and Wellbeing tour of the People and Culture team and Strategy/Governance office.	
<b>6. NOTIFICATION OF LATE ITEMS</b>	
Where an item is not on the agenda for a meeting, that item may be dealt with at that meeting if:	
6.1	The Committee by resolution so decides; and
6.2	The Chairperson explains at the meeting at a time when it is open to the public the reason why the item is not on the agenda, and the reason why the discussion of the item cannot be delayed until a subsequent meeting.
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<b>9. UPDATE FROM GOVERNANCE HEALTH AND SAFETY REPRESENTATIVE</b>	
Progress update from the Council’s Governance Health and Safety Representative.	
<b>10. NOTIFICATION OF ITEMS FOR RISK REGISTER</b>	
<b>11. NOTIFICATION OF ITEMS FOR NEXT MEETING</b>	
<b>12. PUBLIC EXCLUDED BUSINESS</b>	
COMMITTEE TO RESOLVE:	
That the public be excluded from the following parts of the proceedings of this meeting, namely:	
1. Confirmation of Minutes; 14 December 2023	
2. Key Project Report	
3. Information Services Security and Audit Update	
That the general subject of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:	

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Grounds under Section 48(1) for the passing of this resolution
13.1 Confirmation of Minutes; 14 December 2023	To consider the accuracy of the minutes of the public excluded Audit and Risk Committee meeting on 14 December 2023	s48(1)(a)
13.2 Key Project Report	s7(2)(f)(ii) – protection from improper harassment	s48(1)(a)
13.3 Information Services Security and Audit Update	s7(2)(j) – improper gain or improper advantage	s48(1)(a)

This resolution is made in reliance on Section 48(1) of the Local Government Official Information and Meetings Act 1987 and the particular interests protected by Section 6 or Section 7 of the Act which would be prejudiced by the holding of the whole or the relevant part of the proceedings of the meeting in public as specified above.

**14. MEETING CLOSURE**

MEETING MINUTES	
<b>AUDIT &amp; RISK COMMITTEE</b>	TIME
<b>THURSDAY 14 DECEMBER 2023</b>	<b>8:30 AM</b>

Minutes of a meeting of the Audit & Risk Committee meeting held on Thursday 14 December 2023, which commenced at 8.30 am in the Manawātū District Council Chambers, 135 Manchester Street, Feilding.

PRESENT:	Cr Stuart Campbell	Chairperson
	Mr John Fowke	(via Zoom)
	Cr Lara Blackmore	
	Cr Grant Hadfield	
	Cr Colin McFadzean	
	Cr Alison Short	(via Zoom)
	Mayor Helen Worboys	
IN ATTENDANCE:	Shayne Harris	Chief Executive
	Hamish Waugh	General Manager – Infrastructure
	Frances Smorti	General Manager – People and Corporate
	Lyn Daly	General Manager – Community
	Amanda Calman	Chief Financial Officer
	Ash Garstang	Governance and Assurance Manager
	Aimee Flanders	Safety and Wellbeing Adviser
	Linda Griffith	Customer Service Officer
	Cr Fiona Underwood	
	Cr Michael Ford	

ARC 22-25/064

#### MEETING OPENING

ARC 22-25/065

#### APOLOGIES

There were no apologies.

ARC 22-25/066

#### CONFIRMATION OF MINUTES

#### RESOLVED

**That the minutes of the Audit & Risk Committee meeting held 28 September 2023 be adopted as a true and correct record.**

**Moved by: Cr Lara Blackmore**

**Seconded by: Cr Grant Hadfield**

#### CARRIED

ARC 22-25/067

#### DECLARATIONS OF INTEREST

There were no declarations of interest.

MEETING MINUTES	
<b>AUDIT &amp; RISK COMMITTEE</b>	TIME
<b>THURSDAY 14 DECEMBER 2023</b>	<b>8:30 AM</b>

ARC 22-25/068

#### SAFETY AND WELLBEING DEEP DIVE PRESENTATION

Frances Smorti, Aimee Flanders, and Linda Griffith provided an overview of health, safety and wellbeing, and its relevance to the Customer Services team. Highlights included:

- Trespassing members of the public is not required very often, although it has happened infrequently in the past.
- Phone calls are recorded for training and reporting.
- There is a silent alarm that links through to the NZ Police. There are several ex-Police officers as members of staff, and the Customer Services team will request assistance if they are expecting any confrontational visitors.

ARC 22-25/069

#### NOTIFICATION OF LATE ITEMS

There were no late items of business notified for consideration.

ARC 22-25/070

#### SAFETY AND WELLBEING QUARTERLY REPORT 01 JULY – 30 SEPTEMBER 2023

Report of the General Manager – People and Corporate dated 15 November 2023 seeking to update the Committee on the latest Safety and Wellbeing information relating to the operations of Council.

#### **RESOLVED**

**That the Audit and Risk Committee receive the Safety and Wellbeing report for quarter one of the 2023-24 year.**

**Moved by: Cr Grant Hadfield**

**Seconded by: Mayor Helen Worboys**

#### **CARRIED**

ARC 22-25/071

#### COMMITTEE WORKPLAN UPDATE

Report of the General Manager – People and Corporate dated 29 November 2023 seeking to update the Committee on the Workplan for 2023 and any deferred items.

#### **RESOLVED**

**That the Audit and Risk Committee Workplan Update be received.**

**Moved by: Cr Stuart Campbell**

MEETING MINUTES	
AUDIT & RISK COMMITTEE	TIME
THURSDAY 14 DECEMBER 2023	8:30 AM

**Seconded by: Mayor Helen Worboys**

**CARRIED**

ARC 22-25/072

#### QUARTERLY PERFORMANCE REPORT TO 30 SEPTEMBER 2023

Report of the Chief Financial Officer dated 13 November 2023 seeking the Committee's receipt of the summary for both financial and non-financial performance against the targets outlined within year three of the 10-year plan (Referred to as Annual Plan 23/24).

**RESOLVED**

**That the Council:**

- 1. Receive the Quarterly Performance Report and Treasury Report to 30 September 2023**
- 2. Note the current non-compliance with regard to the Interest Rate Risk Management area of the Liability Management Policy, as outlined in section 3.4.**

**Moved by: Cr Lara Blackmore**

**Seconded by: Cr Colin McFadzean**

**CARRIED**

ARC 22-25/073

#### INTERNAL CONTROLS UPDATE

Report of the General Manager – People and Corporate dated 29 November 2023 seeking the Committee's receipt of the update on several key internal controls, including cybersecurity breaches, policy reviews, protected disclosures, and fraudulent activity.

**RESOLVED**

**That the Committee receives the Internal Controls Update, covering the period 12 September to 29 November 2023.**

**Moved by: Cr Lara Blackmore**

**Seconded by: Cr Colin McFadzean**

**CARRIED**

ARC 22-25/074

#### LEGISLATIVE COMPLIANCE

Report of the General Manager – People and Corporate dated 29 November 2023 seeking the Committee's receipt of an update on the Council's compliance with key legislation.

MEETING MINUTES	
AUDIT & RISK COMMITTEE	TIME
THURSDAY 14 DECEMBER 2023	8:30 AM

Ensuring compliance with relevant laws and regulations is a critical aspect of good governance and risk management for the Council.

**RESOLVED**

**That the Committee receives the Legislative Compliance report dated 29 November 2023.**

**Moved by: Cr Colin McFadzean**

**Seconded by: Mr John Fowke**

**CARRIED**

ARC 22-25/075

**AUDIT NZ REPORT: ANNUAL AUDIT OF MDC FOR THE YEAR ENDED 30 JUNE 2023**

Report of the Chief Financial Officer dated 29 November 2023 seeking the Committee's receipt of the Final Audit New Zealand Management Report on the Manawatū District Council for the year ended 30 June 2023.

**RESOLVED**

**That the Audit and Risk Committee receives the Final Audit New Zealand Management Report on the Manawatū District Council for the year ended 30 June 2023.**

**Moved by: Cr Lara Blackmore**

**Seconded by: Mayor Helen Worboys**

**CARRIED**

ARC 22-25/076

**PRESENTATION: LTP AUDIT PROCESS – DEBBIE PARERA**

Debbie Parera (Audit NZ) spoke to the Committee and provided an overview of the LTP audit process.

Highlights included:

- Audit NZ are currently required to audit the Long-term Plan Consultation document, although this may change in the future. Most of the audit process occurs prior to the consultation document being release to the community.
- Councils need to have a better understanding of critical assets and their vulnerability to weather events.

In response to questions, Debbie Parera advised:

- The Office of the Auditor-General charges Audit NZ for their services – a cost that has an impact on the fee that Audit NZ charges councils.

MEETING MINUTES	
<b>AUDIT &amp; RISK COMMITTEE</b>	TIME
<b>THURSDAY 14 DECEMBER 2023</b>	<b>8:30 AM</b>

*The meeting was adjourned at 10.20 am and reconvened at 10.36 am.*

ARC 22-25/077

#### LGOIMA REPORT

Report of the General Manager – People and Corporate dated 01 December 2023 seeking the Committee’s receipt of requests for information received under the Local Government Official Information and Meetings Act 1987 from 12 September 2023 to 30 November 2023.

#### RESOLVED

**That the report detailing the requests for information received under the Local Government Official Information and Meetings Act 1987 from 12 September 2023 to 30 November 2023 be received.**

**Moved by: Cr Grant Hadfield**

**Seconded by: Mayor Helen Worboys**

#### CARRIED

ARC 22-25/078

#### CONSIDERATION OF LATE ITEMS

There were no late items notified for consideration.

ARC 22-25/079

#### UPDATE FROM GOVERNANCE HEALTH AND SAFETY REPRESENTATIVE

Cr Grant Hadfield spoke to the Committee about his role on the Health and Safety Group, and expressed his confidence in the processes that the organisation is following.

ARC 22-25/080

#### NOTIFICATION OF ITEMS FOR RISK REGISTER

Risks around changing contractors as previously discussed in relation to the MDC 1414-2 Road Maintenance and Renewals 2024-27.

ARC 22-25/081

#### NOTIFICATION OF ITEMS FOR NEXT MEETING

As per the Committee Workplan Update, the draft committee workplan for 2024 will be presented to the 14 March 2024 meeting. The Key Project report will also be presented to the next meeting, and the risks around changing contractors will be covered off as a part of this.

MEETING MINUTES	
AUDIT & RISK COMMITTEE	TIME
THURSDAY 14 DECEMBER 2023	8:30 AM

ARC 22-25/082

PUBLIC EXCLUDED BUSINESS

**RESOLVED**

That the public be excluded from the following parts of the proceedings of this meeting, namely:

1. Confirmation of Minutes; 28 September 2023
2. Information Services Security and Audit Update

That the general subject of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Grounds under Section 48(1) for the passing of this resolution
13.1 Confirmation of Minutes; 28 September 2023	s7(2)(g) – legal privilege s7(2)(j) – improper gain or advantage	s48(1)(a)
13.2 Information Services Security and Audit Update	s7(2)(c)(j) – improper gain or advantage	s48(1)(a)

This resolution is made in reliance on Section 48(1) of the Local Government Official Information and Meetings Act 1987 and the particular interests protected by Section 6 or Section 7 of the Act which would be prejudiced by the holding of the whole or the relevant part of the proceedings of the meeting in public as specified above.

**Moved by:** Cr Stuart Campbell

**Seconded by:** Mayor Helen Worboys

**CARRIED**

*The meeting went into public excluded session at 10.43 am. For items ARC 22-25/083 to ARC 22-25/085 refer to public excluded proceedings. The meeting returned to open session at 10.48 am.*

ARC 22-25/086

MEETING CLOSURE

The meeting was declared closed at 10.48 am.

**Meeting Video**

<https://www.mdc.govt.nz/about-council/meetings-agendas-and-minutes/videos-of-council-and-committee-meetings/audit-and-risk-committee-meeting-videos>

## Audit and Risk Committee

Meeting of 14 March 2024

Business Unit: People and Corporate  
Date Created: 07 February 2024

### Committee Workplan

#### Purpose Te Aronga o te Pūrongo

To present the Committee Workplan for 2024 to the Committee for adoption. The Workplan will be updated throughout the year as required, and an update provided to each Committee meeting.

#### Significance of Decision Te Hira o te Whakataunga

The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

#### Recommendations Ngā Tūtohinga

That the Committee Workplan for 2024 be adopted without amendment.

**OR**

That the Committee Workplan for 2024 be adopted with the below amendments:

- 
- 

Report prepared by:  
Ash Garstang  
Governance and Assurance Manager

Approved for submission by:  
Frances Smorti  
General Manager - People and Corporate

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**1 Contribution to Community Well-being and Council’s Community Outcomes Te Tūhono ki ngā Whāinga a te Kaunihera mō te Oranga Hapori me te Whakawhanake Hapori**

**1.1 Relationship to Council’s strategic priorities (community outcomes):**

A place to belong and grow He kāinga e ora pai ai te katoa	
A future planned together He kāinga ka whakamaherea tahitia tōna anamata e te hapori tonu	
An environment to be proud of He kāinga ka rauhītia tōna taiao	
Infrastructure fit for future He kāinga ka tūwhena tonu ōna pūnahahanga, haere ake nei te wā	
A prosperous, resilient economy He kāinga ka tōnui tōna ōhanga	
Value for money and excellence in local government He kāinga ka eke tōna kāwanatanga ā-rohe ki ngā taumata o te kairangi	✓

**2 Background Ngā Kōrero o Muri**

2.1 The Chair and Deputy Chair of the Committee met with Council officers on 25 January 2024, in order to draft a Workplan for 2024.

2.2 Since that meeting, three minor amendments have been made as below:

- a. The “External Audit and Compliance” section has been renamed to “Audit NZ and Compliance”; and
- b. The “Internal Audits” section has been renamed to “Audits”, as this will include both internal and external audits.
- c. The “External audit findings for 21/22” was reported to the 14 December 2023 meeting and so has been removed from this year’s Workplan.

**3 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia**

3.1 The Workplan is intended to provide a well-rounded schedule of reporting that aligns with the Committee’s purpose, role and outcomes. These are listed in the Committee’s Terms of Reference, which are detailed on pages 2 and 3 of this agenda.

3.2 The Workplan will be presented to each Committee meeting throughout 2024, to provide members with updates on items that have been added, removed or deferred.

#### 4 Te Kīwai (o te kete)

4.1 There are no known cultural considerations associated with the matters addressed in this report.

#### 5 Community Engagement Te Whai Wāhitanga mai o te Hapori

5.1 There are no aspects of this report or its contents that warrants community engagement.

#### 6 Operational Implications Te Whai Pānga Atu ki ngā Kaupapa Mahi

6.1 Additions or amendments to the Workplan may be subject to the capacity of officers.

#### 7 Financial implications Te Whai Pānga Atu ki ngā Kaupapa Ahumoni

7.1 There are no financial implications.

#### 8 Statutory Requirements Ngā Here ā-Ture

8.1 Items on the Workplan are subject to various legislative requirements, which will be detailed within their individual reports.

8.2 The Council's compliance with legislation will be reported on to the Committee meeting scheduled for 12 December 2024.

#### 9 Delegations Te Mana Whakatau

9.1 The Committee has the delegation to adopt this Workplan.

#### 10 Attachments Ngā Āpitihanga

- Audit and Risk Committee Workplan 2024

## Audit and Risk Committee

### Workplan 2024

Meeting date	March	June	September	December
Governance	Committee Workplan (full)	Committee Workplan (summary)	Committee Workplan (summary)	Committee Workplan (summary)
Audit NZ and Compliance		Meet with external auditors to discuss scope of audit for 2023/24	Review the management representation letter from the CEO/CFO to the external auditors  Review Annual Report 2022/23 and release for external audit	Review external audit findings for 2022/23
Audits	Review of audit reports	Review of audit reports	Review of audit reports	Review of audit reports
Risk Management	Update on proposed risk work programme  Review risk appetite as part of LTP	Review risk mitigation plans for significant risks  Review risk management policy	Strategic risk update	
Internal Controls	Key Project Reporting  Internal Controls Update (1-pager report) <ul style="list-style-type: none"> <li>• Breaches</li> <li>• Policy refresh work programme</li> </ul>	Key Project Reporting  Internal Controls Update (1-pager report) <ul style="list-style-type: none"> <li>• Breaches</li> <li>• Policy refresh work programme</li> </ul>	Key Project Reporting  Internal Controls Update (1-pager report) <ul style="list-style-type: none"> <li>• Breaches</li> <li>• Policy refresh work programme</li> </ul>	Key Project Reporting  Internal Controls Update (1-pager report) <ul style="list-style-type: none"> <li>• Breaches</li> <li>• Policy refresh work programme</li> </ul>

	<ul style="list-style-type: none"> <li>Protected disclosures etc</li> </ul>	<ul style="list-style-type: none"> <li>Protected disclosures etc</li> </ul>	<ul style="list-style-type: none"> <li>Protected disclosures etc</li> </ul>	<ul style="list-style-type: none"> <li>Protected disclosures etc</li> </ul>
Financial and Performance reporting	<p>Quarterly Performance Report, for December quarter</p> <ul style="list-style-type: none"> <li>Management Accounts</li> <li>Compliance with Treasury Mgmt Policy</li> </ul>	<p>Quarterly Performance Report, for March quarter</p> <ul style="list-style-type: none"> <li>Management Accounts</li> <li>Compliance with Treasury Mgmt Policy</li> </ul>	<p>Quarterly Performance Report, to review year-end financial statements and accounting policies</p> <ul style="list-style-type: none"> <li>Management Accounts</li> <li>Compliance with Treasury Mgmt Policy</li> </ul>	<p>Quarterly Performance Report, for September quarter</p> <ul style="list-style-type: none"> <li>Management Accounts</li> <li>Compliance with Treasury Mgmt Policy</li> </ul>
Health and Safety Reporting Including Deep Dives	Review Health and Safety Quarterly Report	Review Health and Safety Quarterly Report	Review Health and Safety Quarterly Report	Review Health and Safety Quarterly Report
Insurances	Review renewals			Review renewals
Legislative Compliance				Review the effectiveness of the system for monitoring legislative compliance
Local Government Official Information and Meetings Act 1987 – Requests for Information	LGOIMA Report	LGOIMA Report	LGOIMA Report	LGOIMA Report

# Audit and Risk Committee

Meeting of 14 March 2024

Business Unit: Finance

Date Created: 07 February 2024

## Quarterly Report to 31 December 2023

### Purpose Te Aronga o te Pūrongo

To provide a summary both financial and non-financial performance against the targets outlined within year three of the 10-year plan (Referred to as Annual Plan 23/24).

### Significance of Decision Te Hira o te Whakataunga

The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

### Recommendations Ngā Tūtohinga

That the Council:

1. Receive the Quarterly Performance Report and Treasury Report to 31 December 2023
2. Note the current non-compliance with regard to the Interest Rate Risk Management area of the Liability Management Policy, as outlined in section 3.4 and the plan to be compliant going forward.

Report prepared by:  
Joel Richards  
Management Accountant

Approved for submission by:  
Amanda Calman  
Chief Financial Officer

**1 Contribution to Community Well-being and Council’s Community Outcomes Te Tūhono ki ngā Whāinga a te Kaunihera mō te Oranga Hapori me te Whakawhanake Hapori**

**1.1 Relationship to Council’s strategic priorities (community outcomes):**

A place to belong and grow He kāinga e ora pai ai te katoa	
A future planned together He kāinga ka whakamaherea tahitia tōna anamata e te hapori tonu	
An environment to be proud of He kāinga ka rauhītia tōna taiao	
Infrastructure fit for future He kāinga ka tūwhena tonu ōna pūnahahanga, haere ake nei te wā	
A prosperous, resilient economy He kāinga ka tōnui tōna ōhanga	✓
Value for money and excellence in local government He kāinga ka eke tōna kāwanatanga ā-rohe ki ngā taumata o te kairangi	✓

**2 Background Ngā Kōrero o Muri**

- 2.1 To provide a summary both financial and non-financial performance against the targets outlined within year three of the 10-year plan (Referred to as Annual Plan 23/24).
- 2.2 During the year, any adjustments to budget approved with in the delegation’s policy by General Managers, Chief Executive or Council, result in the forming of a revised budget, which is outlined next to the Annual Plan within the reports. A summary of these adjustments is also included within the report.

**3 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia**

- 3.1 The financial result for the month ending 31 December 2023 reflects a surplus of \$975k against a year to date budgeted deficit of \$1M. This is the result of higher than budgeted revenue of \$243k combined with lower than budget expenditure of \$1.8M.
- 3.2 Spend to date is \$13.5M against a year to date budget of \$16.7M. Spend to date plus commitments makes a total of \$22.4M. The Annual plan budget is \$32M. The increased budget from Annual Plan to the revised budget of \$47M is outlined in the report named 'Approved Variations'.
- 3.3 Levels of service reflect 76 measures that are on track to be met by year end, 13 noted as requiring monitoring and 5 not yet met. Three of the not met measures are within regulatory as a result of staff vacancies, and three of the not met measures within water supply partly due to a compliance rule change.

- 3.4 The Quarterly treasure report highlights that Council is not currently compliant with its Liability Management Policy around the fixed rate hedging bands in the short term period of 0-4yrs – there is currently more debt in floating rate bonds than the bands require.

The floating rate notes (FRN) is debt taken at a floating rate for a period of time. To mitigate this issue Council could choose to look to break the bond at a penalty or to look to use swaps.

The cost to break compared to the use interest rate swaps was investigated and the use of swaps was the financially better option.

The use of swaps has not been used to this point due to the Three Waters Transition - it was very clear that debt associated with Three Waters would move to the new entity but not associated interest rate swaps. The risk of being fixed into an interest rate swap that would not go with the associated debt and asset was deemed too high.

It is planned to look to be compliant in April when the next amount of debt comes up for renewal, this may be a combination of swaps and fixed term debt.

#### 4 Te Kīwai (o te kete)

- 4.1 Te Kīwai is the engagement process which guides Council's practice and ensures the onus to engage and include Māori is shared between Council and all partners. In this manner, we progress both the articles and principles of Te Tiriti o Waitangi by maintaining the balance between Kawanatanga (Governance) of the Council and Tino Rangatiratanga (Sovereignty) of whānau, hapū, and iwi Māori.

- 4.2 There are no known cultural considerations associated with the matters addressed in this report. No engagement with Māori is necessary.

#### 5 Community Engagement Te Whai Wāhitanga mai o te Hapori

- 5.1 There is no community engagement required with this report, community engagement was sought and received during the setting of the budget.

#### 6 Operational Implications Te Whai Pānga Atu ki ngā Kaupapa Mahi

- 6.1 There are no capital or operational implications associated with this report.

#### 7 Financial implications Te Whai Pānga Atu ki ngā Kaupapa Ahumoni

- 7.1 Any financial implications would be reported separately to Council.

#### 8 Statutory Requirements Ngā Here ā-Ture

- 8.1 Quarterly governance reports provide an overview of results towards the Annual Report, which will be prepared and audited in accordance with the requirements of the Local Government Act 2002.

## 9 Delegations Te Mana Whakatau

9.1 The Audit and Risk Committee's Terms of Reference includes the responsibility for financial reporting, including the following:

- long term planning including the financial strategy;
- appropriateness of accounting policies;
- annual report; and
- internal report (monthly and/or quarterly).

## 10 Conclusion Whakatepenga

10.1 Quarterly reports are a mechanism of transparently reporting against progress towards achieving targets set in the Annual Plan and the Long-Term Plan.

## 11 Attachments Ngā ĀpitiHanga

- Quarterly Performance Report to 31 December 2023
- Quarterly Treasury Report to 31 December 2023



Manawatu District Council  
**Quarterly Performance Report**  
December 2023

**Summary**

The financial result for the six months ending 31 December 2023 reflects a surplus/(deficit) before tax of \$975k against a year to date budgeted deficit of \$1M. This is the result of higher than budgeted revenue of \$243k combined with favourable operating expenditure variance of \$1.8M. There is also a valuation loss on sale of land and building sales of \$716k which is discussed below.

**Revenue - \$243k favourable**

Financial revenue is \$339k favourable to budget reflecting a higher amount of interest received on investments.

Subsidies and Grants are \$1.9M favourable to budget predominately due to: \$2.6M from the Better Off Funding grant for library development. Operational roading projects were ahead of schedule resulting in a \$736k favourable variance from NZTA subsidies. These variances are partially offset by lower capital subsidies \$1.6M due to delayed timing of the roading capital works programmes.

Development contributions are \$1M unfavourable to budget as subdivision applications have slowed considerably.

Key variances in other revenue result in an overall unfavourable variance to budget of \$1.2M and are outlined in more detail in the activity reports, mostly comprising lower revenue in the solid waste activity and building consents.

Other Gains/Losses favourable by \$58k reflects the gains on sale of land, buildings and fleet vehicles.

**Operating expenditure - \$1.8M favourable**

Variances comprise:

Staff costs show a favourable variance of \$807k this reflects the timing of the budget (1/12th each month) against the actual costs incurred which are impacted by staff leave and vacancies.

Depreciation is favourable to budget by \$965k reflecting the impact of the capital work not completed at 30 June 2023 combined with the slower progress of the current year work programme and the Council decision to push approximately \$9M of capital works into the LTP.

Interest costs are unfavourable by \$288k which reflects the higher interest rates on debt, currently this is entirely offset against the higher than budget interest revenue being earned from higher investment rates received.

Other operating expenditure is \$277k favourable to budget mostly due Solid Waste and Building Control contracts behind budget which is also reflected in the lower revenue noted above.

**Other comprehensive revenue & expense - \$716k unfavourable**

Net proceeds of these land sales as per table below were \$486k for South Street - Manfield development and \$284k for the Kimbolton depot. Total of \$770k

In previous years when revaluations were completed, there was a \$716k gain in valuation, at the point of sale, this is then reversed out and the net effect of the amount received less the revaluation reversal is reflected as a gain/loss in the revenue section

	South St - Manfield	Kimbolton depot
Original Cost	\$0	\$34,000
Revaluations	\$490,000	\$226,000
Our book value when sold	\$490,000	\$260,000
Net proceeds of sale	\$486,468	\$284,429
Gain/(Loss) on sale	(\$3,532)	\$24,429

The total Gain/Loss in the revenue section reflects both vehicles, and land and building sales.

**Capital spend**

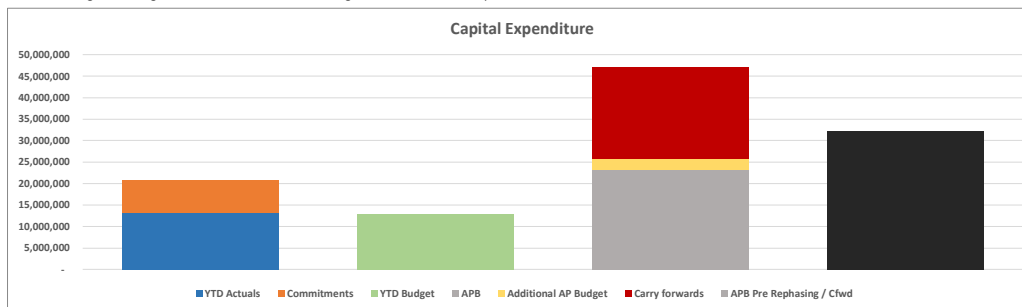
Spend to date is \$13.5M against a year to date budget of \$16.7M. Spend to date plus commitments makes a total of \$22.4M. The Annual plan budget is \$32M. The increased budget from Annual Plan to the revised budget of \$47M is outlined in the report named 'Approved Variations'.

The main variances excluding commitments are:

Community facilities works are \$1.4M behind budget. Library renewals and new works by \$1.1M; Kitchener Park new works by \$110k, Feilding Walkway growth by \$90k and Makino Precinct and Kowhai Park renewals yet to begin by \$73k

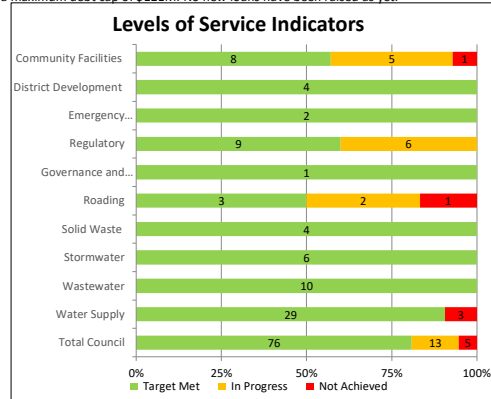
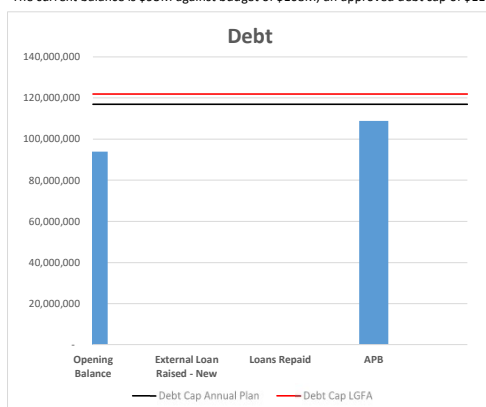
Total 3 waters works is \$815k favourable to budget. This is driven by delays in growth works in Precinct 4 resulting in \$1.1M favourable variance to budget. Himatangi water supply works are yet to begin by \$115k and Feilding Stormwater New Works is \$191k favourable. These are offset by the wastewater centralisation project being ahead of budget with an unfavourable variance of \$768k.

Total Roading is \$758k favourable to budget due to being \$874k favourable in road resurfacing works with work started late November and scheduled to continue to March 2024. Along with delays is roading growth of \$187k and Replacement Bridges being \$256k favourable as awaiting for Waka Kotahi approval before proceeding. These are offset by roading tracking ahead of budget resulting in unfavourable variances to budget of \$431k for Road Improvement and \$190k for Road to Zero.



**Debt Position Levels of Service Indicators Summary**

The current balance is \$93M against budget of \$108M, an approved debt cap of \$116M, and a maximum debt cap of \$121M. No new loans have been raised as yet.



## Statement of Comprehensive Revenue and Expense

	2024 Actual YTD \$000	2024 Budget YTD \$000	Variance \$000	2024 Revised Budget \$000	2024 Annual Plan \$000
<b>Revenue</b>					
Rates revenue	23,341	23,202	138	46,630	46,630
Financial revenue	559	220	339	435	435
Subsidies and grants	10,046	8,147	1,900	11,503	9,181
Development contributions	640	1,661	(1,021)	3,321	3,524
Other revenue	5,626	6,797	(1,171)	13,744	13,427
Other gains/(losses)	66	9	58	17	(21)
<b>Total revenue</b>	<b>40,278</b>	<b>40,035</b>	<b>243</b>	<b>75,651</b>	<b>73,176</b>
<b>Expenses</b>					
Personnel costs	7,934	8,741	807	16,483	16,631
Depreciation and amortisation	12,755	13,720	965	27,691	27,683
Finance costs	2,204	1,916	(288)	3,824	3,824
Other operating expenses	16,411	16,687	277	32,805	29,105
<b>Total expenditure</b>	<b>39,304</b>	<b>41,064</b>	<b>1,760</b>	<b>80,803</b>	<b>77,243</b>
<b>Surplus/(deficit) before tax</b>	<b>975</b>	<b>(1,028)</b>	<b>2,003</b>	<b>(5,152)</b>	<b>(4,068)</b>
Income tax expense	-	-	-	-	-
<b>Surplus/(deficit) after tax</b>	<b>975</b>	<b>(1,028)</b>	<b>2,003</b>	<b>(5,152)</b>	<b>(4,068)</b>
<b>Other comprehensive revenue &amp; expense</b>					
Gains/(losses) on the revaluation of property, plant and equipment	(716)	0	(716)	29,711	29,711
Impairment losses on restricted buildings through other comprehensive revenue and expenses	0	0	0	0	0
<b>Total other comprehensive revenue and expense</b>	<b>(716)</b>	<b>0</b>	<b>(716)</b>	<b>29,711</b>	<b>29,711</b>
<b>Total comprehensive revenue and expense</b>	<b>259</b>	<b>(1,028)</b>	<b>1,287</b>	<b>24,559</b>	<b>25,643</b>

## Funding Impact Statement (Whole of Council)

	2024	2024		2024	2024
	Actual YTD	Budget YTD	Variance YTD	Revised Budget	Annual Plan
	\$000	\$000	\$000	\$000	\$000
<b>Sources of operating funding</b>					
General rates, uniform annual general charges, rates penalties	8,180	7,857	322	15,715	15,715
Targeted rates	15,455	15,570	(115)	31,140	30,915
Subsidies and grants for operating purposes	2,597	1,733	864	3,490	3,164
Fees and charges	3,686	4,734	(1,048)	9,085	9,085
Interest and dividends from investments	559	220	339	435	435
Local authorities fuel tax, fines, infringement fees and other receipts	1,940	2,063	(123)	4,659	4,341
<b>Total operating funding</b>	<b>32,416</b>	<b>32,177</b>	<b>239</b>	<b>64,523</b>	<b>63,655</b>
<b>Applications of operating funding</b>					
Payments to staff and suppliers	24,342	25,439	1,096	49,236	45,735
Finance costs	2,204	1,916	(288)	3,824	3,824
Other operating funding applications	0	0	0	0	0
<b>Total applications of operating funding</b>	<b>26,547</b>	<b>27,355</b>	<b>808</b>	<b>53,060</b>	<b>49,559</b>
<b>Surplus (deficit) of operating funding</b>	<b>5,869</b>	<b>4,823</b>	<b>(631)</b>	<b>14,227</b>	<b>14,096</b>
<b>Sources of capital funding</b>					
Subsidies and grants for capital expenditure	7,358	6,312	1,046	7,811	6,017
Development and financial contributions	731	1,762	(1,031)	3,524	3,524
Increase (decrease) in debt	0	1,963	(1,963)	17,500	7,850
Gross proceeds from sale of assets	868	(10)	877	0	(39)
Lump sum contributions	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0
<b>Total sources of capital funding</b>	<b>8,957</b>	<b>10,027</b>	<b>(1,070)</b>	<b>28,835</b>	<b>17,352</b>
<b>Applications of capital funding</b>					
Capital expenditure					
- to meet additional demand	1,614	2,884	1,269	13,516	3,583
- to improve the level of service	5,290	5,423	133	12,220	14,417
- to replace existing assets	6,549	8,396	1,847	21,233	14,296
Increase (decrease) in reserves	1,373	(1,853)	(3,226)	(3,907)	(848)
Increase (decrease) of investments	0	0	0	0	0
<b>Total application of capital funding</b>	<b>14,826</b>	<b>14,850</b>	<b>24</b>	<b>43,062</b>	<b>31,448</b>
<b>Surplus (deficit) of capital funding</b>	<b>(5,869)</b>	<b>(4,823)</b>	<b>(1,047)</b>	<b>(14,227)</b>	<b>(14,096)</b>
<b>Funding balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Statement of Financial Position

YTD Actuals 2022/23		YTD Actuals 2023/24
	<b><u>Assets</u></b>	
	<b>Current Assets</b>	
14,911,330	Cash and Cash Equivalents	3,744,231
4,402,405	Receivables and Accruals	5,459,228
334,455	Inventory on Hand	571,272
418,549	Other Financial Assets - Current	11,070,133
4,834,000	Non-current Assets for Sale	4,024,526
<b>24,900,739</b>	<b>Total Current Assets</b>	<b>24,869,389</b>
	<b>Non-current Assets</b>	
1,031,733,924	Property, Plant and Equipment	1,146,853,731
86,086	Intangible Assets	30,560
5,807,944	Other Financial Assets - Term	6,152,667
<b>1,037,627,954</b>	<b>Total Non-current Assets</b>	<b>1,153,036,958</b>
<b>1,062,528,693</b>	<b>Total Assets</b>	<b>1,177,906,347</b>
	<b><u>Liabilities</u></b>	
	<b>Current Liabilities</b>	
8,376,677	Accounts Payable and Accruals	9,924,095
42,981	Provisions - Current Portion	43,714
1,212,487	Employee Entitlements	1,292,390
18,500,000	Borrowing - Current Position	22,400,000
<b>28,132,145</b>	<b>Total Current Liabilities</b>	<b>33,660,199</b>
	<b>Non-current Liabilities</b>	
1,497,267	Provisions - Term Portion	1,536,217
70,288,879	Borrowings - Term Portion	71,431,154
<b>71,786,146</b>	<b>Total Non-current Liabilities</b>	<b>72,967,371</b>
<b>99,918,291</b>	<b>Total Liabilities</b>	<b>106,627,570</b>
	<b><u>Equity</u></b>	
490,581,758	Retained Earnings	493,892,955
468,346,397	Other Reserves	576,411,084
3,682,247	Current Earnings	974,739
<b>962,610,402</b>	<b>Total Equity</b>	<b>1,071,278,777</b>
<b>1,062,528,693</b>	<b>Total Liabilities and Equity</b>	<b>1,177,906,347</b>

Cash and Cash Equivalents and Other Current Financial Assets are comprised of the following:

	Oncall	Short Term
Kiwibank	591	2,100,000
ASB	952	4,100,000
BNZ On call	3,721,696	0
ANZ On call	7	4,400,000
Westpac On call	18,850	
Float	2,135	
<b>Total Cash and Cash Equivalents</b>	<b>3,744,231</b>	
Community Loans & Receivables		470,133
<b>Total Other Financial Assets - Current</b>		<b>11,070,133</b>

## Activity Summary - Community Facilities

	Revenue			Expenditure			Net Surplus/(Deficit)			Full Year Net Surplus/(Deficit)	
	Year to Date Actuals	Year to Date Budget	Variance	Year to Date Actuals	Year to Date Budget	Variance	Year to Date Actuals	Year to Date Budget	Variance	AP Budget 2023/24	Total Budget
<b>Community Facilities</b>											
Libraries and Archives	4,676,986	2,057,524	2,619,462	964,763	1,034,195	69,432	3,712,223	1,023,329	2,688,894	942,900	916,833
Halls and Recreation Complexes	439,812	409,160	30,652	741,102	756,741	15,639	(301,290)	(347,581)	46,291	(486,779)	(564,047)
Makino Aquatic Centre	1,343,844	1,417,180	(73,336)	1,402,066	1,437,224	35,158	(58,222)	(20,044)	(38,178)	0	(89,499)
Parks, Reserves & Sportsgrounds	2,145,776	2,256,800	(111,024)	2,179,989	2,427,939	247,950	(34,213)	(171,139)	136,926	(93,726)	(303,500)
Cemeteries	198,517	201,156	(2,639)	178,905	202,339	23,434	19,612	(1,183)	20,795	0	2
Public Conveniences	250,094	233,234	16,860	237,894	240,672	2,778	12,200	(7,438)	19,638	0	(2)
Property	403,266	363,538	39,728	507,087	544,894	37,807	(103,820)	(181,356)	77,536	(255,625)	(289,333)
<b>Total Community Facilities</b>	<b>9,458,295</b>	<b>6,938,592</b>	<b>2,519,703</b>	<b>6,211,805</b>	<b>6,644,004</b>	<b>432,199</b>	<b>3,246,490</b>	<b>294,588</b>	<b>2,951,902</b>	<b>106,770</b>	<b>(329,546)</b>

**Libraries and Archives** Favourable to budget by \$2.7M. Revenue is higher than budget by \$2.6M predominantly from capital grants received from the DIA to fund the construction of the new Community Hub. Programme revenue is tracking ahead by \$6k due to high uptake of activities run by the library. Expenditure is \$69k under budget due to lower depreciation and interest costs.

**Halls and Recreation Complexes** Favourable to budget by \$46k. Revenue is higher than budget due to a \$30k favourable variance in rates. There are favourable variances in expenditure due to lower maintenance requirements and operational projects spend tracking behind budget. This is expected to be fully utilised by year end.

**Makino Aquatic Centre** Unfavourable to budget by \$38k. Revenue is \$73k under budget due lower than from swimming lessons and school admissions. Expenditure is \$35k favourable with lower personnel costs due to vacancies and low spend on maintenance.

**Parks, Reserves & Sports Grounds** Favourable to budget by \$136k. Revenue is \$111k under budget due to lower development contributions and a small variance in user fees. Expenditure is under budget by \$247k due to lower depreciation and lower maintenance costs which are expected to be fully utilised by year end.

**Cemeteries** Favourable to budget by \$20k due to lower interment costs and lower maintenance costs incurred.

**Public Conveniences** Favourable to budget by \$20k due to a favourable variance in rates revenue and a range of minor favourable variances in expenditure.

**Property** Favourable to budget by \$77k as a result of the sale of the Kimbolton depot and land and a range of minor favourable variances in expenditure.

## Activity Summary - Regulatory

	Revenue			Expenditure			Net Surplus/(Deficit)			Full Year Net Surplus/(Deficit)	
	Year to Date Actuals	Year to Date Budget	Variance	Year to Date Actuals	Year to Date Budget	Variance	Year to Date Actuals	Year to Date Budget	Variance	AP Budget 2023/24	Total Budget
<b>Regulatory</b>											
Animal Control	641,402	577,560	63,842	388,448	396,026	7,578	252,954	181,534	71,420	0	1
Building Control	1,832,647	1,923,704	(91,057)	1,566,015	1,925,909	359,894	266,632	(2,205)	268,837	0	3,400
Environmental Health	130,063	143,688	(13,625)	110,520	148,074	37,554	19,544	(4,386)	23,930	0	(3)
Alcohol Licensing	103,956	107,742	(3,786)	70,462	75,240	4,778	33,494	32,502	992	0	0
District Consents Planning	630,913	823,638	(192,725)	574,854	825,444	250,590	56,059	(1,806)	57,865	0	(1)
<b>Total Regulatory</b>	<b>3,338,981</b>	<b>3,576,332</b>	<b>(237,351)</b>	<b>2,710,299</b>	<b>3,370,693</b>	<b>660,394</b>	<b>628,682</b>	<b>205,639</b>	<b>423,043</b>	<b>0</b>	<b>3,397</b>

### Animal Control

Favourable to budget by \$71k. Revenue is \$63k higher than budget due to a larger number of dog registrations than anticipated as well as infringement fees. Minor variances in expenditure.

### Building Control

Favourable to budget by \$269k. Revenue is \$91k under budget due to \$257k lower building consents offset by \$183k received from PNCC for the recovery of legal costs incurred in prior financial years . Expenditure is \$268k under budget due to lower spend on consultants as a result of a lower number of consents to process.

### Environmental Health

Favourable to budget by \$24k. Expenditure under budget due to vacancy which has now been filled.

### Alcohol Licensing

Favourable to budget by \$1k with minor variances in revenue and expenditure.

### District Consents Planning

Favourable to budget by \$58k. Revenue is lower than budget by \$192k mostly due fewer than expected subdivision fees due to a downturn in the volume of applications. Expenditure is \$251k favourable due to lower spend on consultants and less staff time spent working in the area.

## Activity Summary - Infrastructure

	Revenue			Expenditure			Net Surplus/(Deficit)			Full Year Net Surplus/(Deficit)	
	Year to Date Actuals	Year to Date Budget	Variance	Year to Date Actuals	Year to Date Budget	Variance	Year to Date Actuals	Year to Date Budget	Variance	AP Budget 2023/24	Total Budget
<b>Infrastructure</b>											
Roading	9,505,907	10,575,479	(1,069,572)	12,359,360	11,156,649	(1,202,711)	(2,853,453)	(581,170)	(2,272,283)	(3,647,813)	(3,761,573)
Solid Waste	2,242,015	2,290,764	(48,749)	2,169,304	2,650,081	480,777	72,711	(359,317)	432,028	1,022	(703,257)
Stormwater and Drainage	1,036,556	1,425,366	(388,810)	915,585	1,283,103	367,518	120,971	142,263	(21,292)	353,817	312,897
Water Supply	2,782,429	2,907,828	(125,399)	2,963,516	3,487,843	524,327	(181,087)	(580,015)	398,928	(750,689)	(807,448)
Wastewater	5,538,570	6,069,301	(530,731)	4,758,894	4,928,425	169,531	779,676	1,140,876	(361,200)	(33,348)	1,129,246
Nursery	149,417	119,819	29,598	74,152	245,025	170,873	75,264	(125,206)	200,470	0	0
<b>Total Infrastructure</b>	<b>21,254,895</b>	<b>23,388,557</b>	<b>(2,133,662)</b>	<b>23,240,812</b>	<b>23,751,126</b>	<b>510,314</b>	<b>(1,985,917)</b>	<b>(362,569)</b>	<b>(1,623,348)</b>	<b>(4,077,011)</b>	<b>(3,830,135)</b>

<b>Roading</b>	Unfavourable to budget by \$2.3M. Revenue is \$1.1M unfavourable to budget made up of lower NZTA capital subsidies (\$1,585k), due to capital projects being planned for summer months and development contributions (\$193k). This is offset by favourable NZTA operational subsidies (\$736k). Expenditure is \$1.2M unfavourable as operational projects are tracking ahead of budget due to delays in capital projects. On track to achieve both operational and capital projects budgets by year end.
<b>Solid Waste</b>	Favourable to budget by \$432k. Revenue is \$49k unfavourable resulting from lower transfer station gate takings (\$102k) and blue bag sales (\$100k) off set by higher operational subsidies for waste minimisation from MFE(\$116k). Expenditure is \$481k favourable due to low disposal costs as a result of lower tonnage being collected and processed.
<b>Stormwater and Drainage</b>	Unfavourable to budget by \$21k. Revenue is \$389k unfavourable driven by lower development contributions. Total expenditure is \$368k favourable primarily because of lower internal interest and depreciation as a result of FY2023 delays in completion of capital projects.
<b>Water Supply</b>	Favourable to budget by \$399k. Revenue is \$125k unfavourable due to lower development contributions (\$102k) and volumetric water sales(\$21k). Expenditure is \$524k favourable due to lower interest (\$86k) and depreciation (\$252k) as a result of FY2023 delays in completion of capital projects along with lower operating expenses (\$175k) across chemicals, insurance premiums and electricity.
<b>Wastewater*</b>	Unfavourable to budget by \$361k. Revenue is \$531k unfavourable due to lower than budgeted trade waste charges and development contributions. Expenditure is \$170k favourable with lower depreciation as a result of FY2023 delays in completion of capital projects and lower operational project costs due to delays in the Feilding Wastewater Infiltration project.  <i>*The nursery is located within the wastewater budget however is currently being reported as a separate entity.</i>
<b>Nursery</b>	Favourable to budget by \$200k. Revenue is \$30k favourable to budget as a result of 2023 delayed sales being recognised. Expenditure is \$170k favourable to budget due to inventory level movements (\$174k) and lower consumables (\$34k) offset by delays in projects causing internal sales to be under budget (\$56k). There is currently \$514k of nursery stock recognised as inventory on hand in the Balance Sheet.

## Activity Summary - Other

	Revenue			Expenditure			Net Surplus/(Deficit)			Full Year Net Surplus/(Deficit)	
	Year to Date Actuals	Year to Date Budget	Variance	Year to Date Actuals	Year to Date Budget	Variance	Year to Date Actuals	Year to Date Budget	Variance	AP Budget 2023/24	Total Budget
<b>Other Activities</b>											
District Development	2,228,737	2,129,642	99,095	2,685,169	2,946,950	261,781	(456,432)	(817,308)	360,876	169,635	(386,968)
Emergency Management	207,821	205,280	2,541	155,812	160,771	4,959	52,009	44,509	7,500	0	90,415
Governance Team	1,869,009	1,830,068	38,941	1,778,107	1,814,478	36,371	90,902	15,590	75,312	0	(82,060)
<b>Total Other Activities</b>	<b>4,305,567</b>	<b>4,164,990</b>	<b>140,577</b>	<b>4,619,088</b>	<b>4,922,199</b>	<b>303,111</b>	<b>(313,522)</b>	<b>(757,209)</b>	<b>443,687</b>	<b>169,635</b>	<b>(378,613)</b>

### District Development

Favourable to budget by \$360k. Revenue is favourable by \$99k due to grants received for Welcoming Communities and the Creative NZ funding. Expenditure is \$262k favourable. \$142k of this is related to the the district plan project and is a result of a delay in releasing Draft Rural & Flood Hazard work. However, the full budget is expected to be fully utilised by year end. \$166k is due to community grants tracking behind budget.

### Emergency Management

Favourable to budget by \$8k with minor variances in revenue and expenditure.

### Governance

Favourable to budget by \$75k. Revenue favourable by \$39k with minor variances in revenues. Expenditure favourable by \$35k due to councillors remuneration lower, pending a change once the remuneration authority notify of any increases.

## Accounts Receivable and Rating

### Outstanding Rates

Accounts Receivable (Rates)	YTD Prior Year	YTD Current
	31/12/2022	31/12/2023
	\$000	\$000
Current Year's Rates Outstanding (incl Penalties)	827	1,040
Total Rates invoiced to date (incl GST)	24,321	26,474
Outstanding rates as a % of total rates levied	3.40%	3.93%
Prior Year's Rates Outstanding	487	561
Outstanding at Beginning of Year	908	1,163
% Prior Years Arrears Outstanding	54%	48%
Rate Received in Advance	(2,161)	(2,115)
<b>Total Rates Outstanding</b>	<b>(847)</b>	<b>(514)</b>

### Prior Year Rate Details

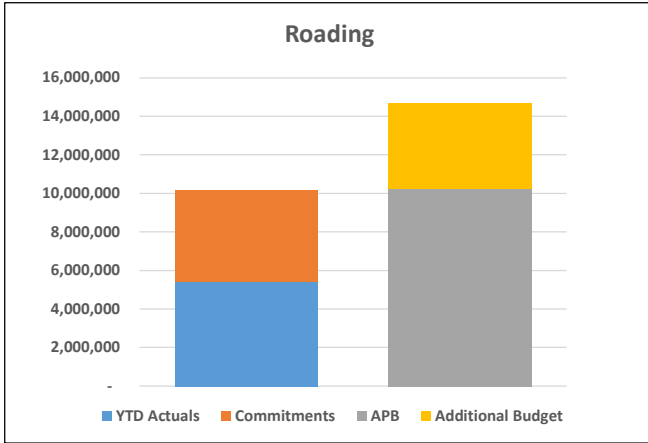
#### Rates Arrears (\$000)

Reconciliation Date	Arrears as at 1 July 2023	Collection Current Month	Collection to date	% of arrears collected YTD	Arrears Outstanding	% of arrears collected in prior years
31-Dec-23	1,163	64	583	52%	561	56.62%

### Sundry Receivables (Non Rates)

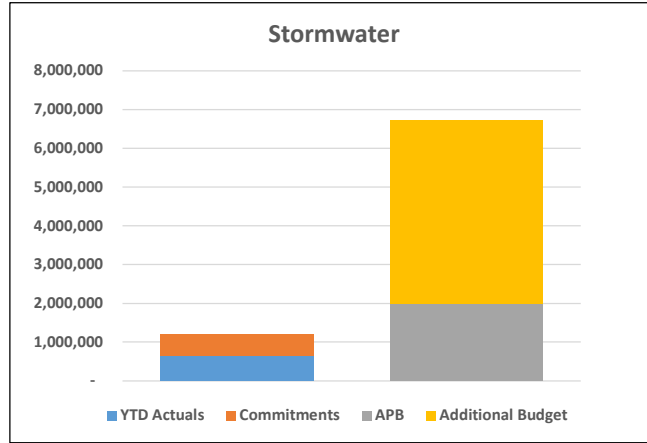
Accounts Receivable (Sundry)	Current	30 day	60 day	90 day	Total
<b>Aging (\$000)</b>	820	167	32	141	1160
% of Total	70.71%	14.38%	2.79%	12.12%	100.00%
<b>Analysis</b>					
90 day debt (incl top 10) managed by MDC (\$000)				78	55.73%
Managed by DMC (\$000)				62	44.27%

**Capital Expenditure** - more detailed information is contained in the Capital Expenditure Report



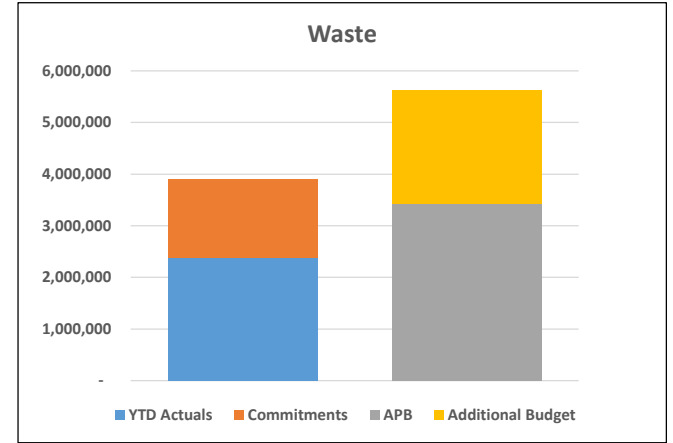
Overall capital spend is \$5.5M with an additional \$4.6M in commitments - totalling \$10.1M year to date.

Annual Plan budget is \$10.2M



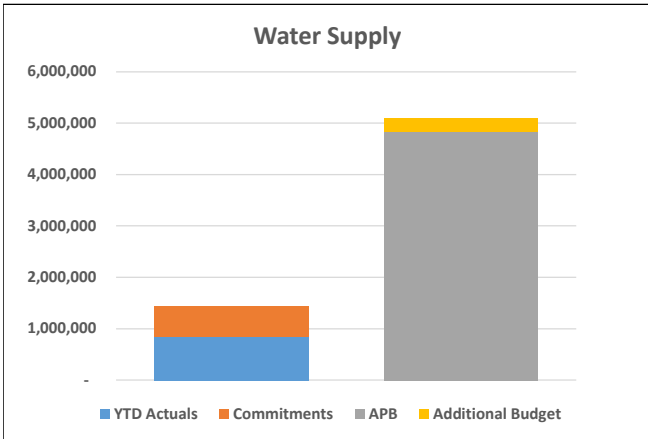
Overall capital spend is \$658k with an additional \$546k in commitments - totalling \$1.2M year to date.

Annual Plan budget is \$2.0M



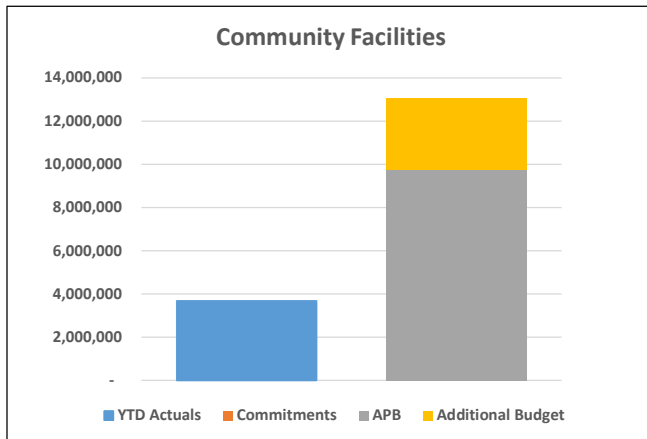
Overall capital spend is \$2.4M with an additional \$1.5M in commitments - totalling \$3.9M year to date.

Annual Plan budget is \$3.5M



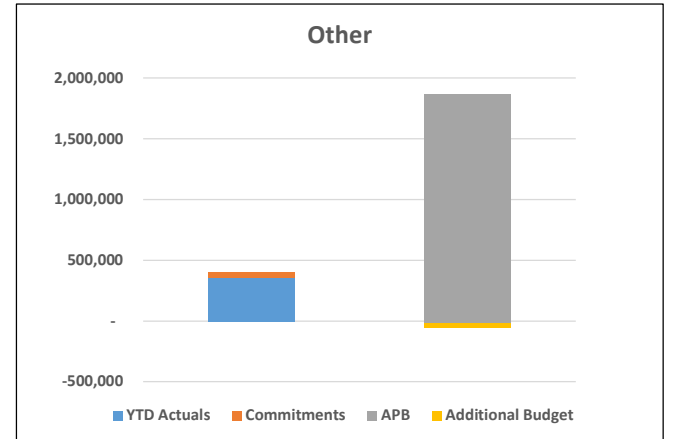
Overall capital spend is \$856k with an additional \$604k in commitments - totalling \$1.46M year to date.

Annual Plan budget is \$4.8M



Overall capital spend is \$3.6M with an additional \$879k in commitments - totalling \$4.5M year to date.

Annual Plan budget is \$9.8M



*Comprises Administration Building, Emergency Services, Vehicles, and Organisational Management.*  
Overall capital spend is \$359k with an additional \$26k in commitments - totalling \$385k year to date.

Annual Plan budget is \$1.8M.

**Capital Expenditure Report**  
For Period Ended 31 December 2023

Job	YTD Actuals	YTD Budget	YTD Variance	Total Commitments	Actual + Commitments	Total Budget	2023-24 AP Y1	Variance Comments
<b>Grand Total</b>	<b>13,461,159</b>	<b>16,703,212</b>	<b>3,242,053</b>	<b>8,218,477</b>	<b>21,679,635</b>	<b>46,968,695</b>	<b>32,296,198</b>	
<b>21. Rooding Network</b>								
RD1009. Sub Unsealed Road Metalling	109,950	127,218	17,268	-7,731	102,219	254,437	254,437	Resurfacing various sections of the unsealed network as required. On going throughout the year.
RD1010. Sub Sealed Road Resurfacing	19,347	893,834	874,487	1,123,607	1,142,954	2,224,708	2,224,704	The sealing programme started in November and will cary on through to March 2024
RD1016. Sub Rooding Footpath Renewal	6,680	25,794	19,115	13,321	20,000	51,589	51,594	Replacing various sections of footpath as required. On going throughout the year
RD1018. Subsidised Bridge Renewals	33,508	215,082	181,574	0	33,508	732,688	309,158	Otara Bridge Strengthening. Riverside Construction has commenced manufacturing the components, and plan to be on site start of February 2024. Work is then anticipated to be completed by 30 April 2024.
RD1019. Sub Cycle Facilities	194,362	8,929	-185,433	4,590	198,952	62,506	0	Campbell Rd Shared Walking and Cycling path is complete wht some minor works ongoing.
RD1025. Rooding Growth	771,630	958,597	186,967	1,918,228	2,689,858	3,156,942	1,421,327	Turners Road and includes \$300k for Kawakawa RTB
RD1030. Sub Drainage Renewals	245,892	241,890	-4,002	202,377	448,269	483,786	483,789	Constructing new and replacing damaged culverts on PVE Rd, TeAwa Rd, Kaimatarau Rd and Rangitikei Valley Rd.
RD1031. Sub Structures Renewals	245,360	224,304	-21,056	246,417	491,777	448,603	448,599	Works underway and expected to be completed by Feb 24.
RD1032. Sub Traffic Services Renewal	117,690	162,356	44,666	-90,706	26,984	377,491	377,490	Remarkng delineation throughout the network will start January 24 and carry on through till March 24
RD1034. Sub Pavement Rehabilitation	1,033,400	1,049,977	16,577	-4,478	1,028,922	1,049,977	1,049,977	All rehabilitation porgrammes are completed
RD1052. 2021-31 LCLR Programme Budget	159,205	154,403	-4,802	88,448	247,653	488,591	236,894	Completion due January 2024
RD1053. 322 Replacement Bridges/Struct	0	255,858	255,858	343,468	343,468	511,710	511,710	Waka Kotahi approval is required before proceeding.
RD1054. 324 Road Improvements	891,593	460,918	-430,675	157,447	1,049,040	1,102,873	649,511	Cemetery Rd Seal Widening planned for Oct23 to Jan 24.
RD1055. 341 Low Cost - Low Risk Prgm	191,150	136,368	-54,782	74,935	266,085	272,735	272,739	
RD1056. 341 Road to Zero	515,557	325,526	-190,031	15,278	530,835	744,178	613,805	KB Road/Gillespies due for completion January 24. Rural Interesection Activated Warning Singage (RIAWS) underway due for completion January 24 Feb 24.
RD1057. 357 Resilience Improvements	49,072	32,778	-16,294	49,027	98,099	65,559	65,562	Work underway. Programme expected to be completed by Feb 24.
RD1058. 451 Walking Facillities	180,399	152,988	-27,411	60,000	240,399	305,977	305,978	Trent St. Rongotea, Monmouth St. Halcombe and Himitangi St work completed
RD1059. 452 Cycling Facillities	240,174	286,859	46,685	188,562	428,736	886,393	886,395	Construction underway completion due Feb 24
RD1060. Sub Renewal Emergency Works	35,842	0	-35,842	234,020	269,862	618,832	0	Investigation and Design commenced for the replacement of Makiekie Bridge, Churchill Bridge, and Pararorangi Bridge.
RD1061. Land Purchase 37 Roots St	465,850	465,850	0	0	465,850	465,850	0	
RD4021. Non Sub Road Works	905	0	-905	0	905	0	0	Project complete
RD4034. Non Subsidised Rooding Renewal	2,961	86,240	83,279	2,039	5,000	337,730	106,377	Various carpark renewals. On going throughout the year
RD4039. Non Sub Mitigation Sealing	0	2,549	2,549	0	0	17,844	0	Project complete
<b>Total 21. Rooding Network</b>	<b>5,510,527</b>	<b>6,268,318</b>	<b>757,791</b>	<b>4,618,849</b>	<b>10,129,376</b>	<b>14,660,999</b>	<b>10,270,046</b>	

**Capital Expenditure Report**  
For Period Ended 31 December 2023

Job	YTD Actuals	YTD Budget	YTD Variance	Total Commitments	Actual + Commitments	Total Budget	2023-24 AP Y1	Variance Comments
<b>23. Solid Waste</b>								
SW1005. Purchase of New Recycling Bins	5,683	18,680	12,997	0	5,683	71,601	23,668	Financials for WMMP still to be presented to Council for formal acceptance. Purchase of bins to take place once WMMP adopted through LTP process.
SW1007. Recycling Inventory	2,758	-2,592	-5,350	0	2,758	-5,170	-5,164	Inventory in/out as required.
SW2005. Resource Recovery Centre	30,563	28,950	-1,613	19,409	49,972	136,144	26,608	Second weighbridge has been ordered and is coming from overseas.
SW2006. Kaimatarau RTS Improvements	0	399	399	0	0	2,794	0	
SW2007. Est Mobile Recycling Centres	0	1,205	1,205	0	0	8,437	0	
SW2010. Himatangi RTS	0	2,444	2,444	0	0	17,110	0	
SW3500. New Bin Purchases	0	0	0	0	0	0	917,173	Financials for WMMP still to be presented to Council for formal acceptance. Purchase of bins to take place once WMMP adopted through LTP process.
<b>Total 23. Solid Waste</b>	<b>39,004</b>	<b>49,086</b>	<b>10,082</b>	<b>19,409</b>	<b>58,413</b>	<b>230,916</b>	<b>962,285</b>	
<b>25. Wastewater</b>								
WW2001. Desludging Oxidation Ponds	0	779	779	0	0	5,450	0	
WW2002. Feilding WWTP Asset Renewal	89,949	269,695	179,746	49,196	139,145	784,455	1,441,355	Consenting and weighbridge projects underway.
WW2003. Feilding WW Retic Renewals	28,926	86,233	57,307	19,947	48,873	270,956	133,066	Reactive works completed as required by reticulation team.
WW2009. Rongotea WWTP Renewals	-501	3,558	4,059	7,868	7,366	11,254	5,458	Reactive works completed as required.
WW2012. Himatangi WW Asset Replacement	0	8,466	8,466	0	0	31,995	10,916	Reactive works completed as required.
WW2013. Feilding WWTP Upgrade	478,090	341,502	-136,588	228,734	706,824	683,000	0	Planting of Bay 1 and intake is now complete. Planting of bay 2 to begin April 2024. Resource consent work underway.
WW2016. Feilding Wastewater Growth	136,840	233,302	96,462	251,723	388,563	575,427	299,200	Growth works have been staged in Maewa Precinct 4 with Echo Place (stage 2) construction has begun. Root Street stage 1 has been awarded with staging to be done to tie in with the Detention pond project and align with the development being done by Classics on the Malcolm Bailey property.
WW2023. Wastewater New Connections	21,464	30,018	8,554	0	21,464	60,040	60,038	New connections completed as required.
WW2031. Unplanned Renewals -Villages	1,970	0	-1,970	0	1,970	0	0	Reactive works completed as required.
WW2035. Kimbolton WWTP Renewals	4,197	943	-3,254	602	4,799	6,602	0	Reactive works completed as required.
WW2037. District WWPS Telemetry	6,676	955	-5,721	22,291	28,967	6,684	0	Full upgrade Trent St Rongotea completed, commitments related to Mahinui pump station to be investigated.
WW2038. Feilding WWTP - Irrigation	20,367	88,746	68,379	18,413	38,781	219,995	310,495	Bay 1 wetland planting complete, stage 2 programmed for last quarter of this financial year. Infill planting in southern areas, back of Reids block and buffer strip to be added by excavation site. Works are currently on track.
WW2090. Turners Road Extension Growth	39,085	47,371	8,286	59,185	98,270	331,594	0	Works are well underway for Turners Road project with stage 1 scheduled for completion January 2024.
WW3004. Wastewater Centralisation	1,526,173	758,445	-767,728	826,076	2,352,249	2,402,981	241,899	Sanson wastewater centralisation project getting closer to completion with intermediate pump stations due for completion February 2024. The majority of pipe has been installed on the Rongotea leg with last 1km through the village still to be done. Design of pipework inside Rongotea and pump stations are underway. A review of the pump station design has proved beneficial with formal discussions to begin with preferred landowner.
WW3005. Feilding Wastewater - New Work	0	298	298	0	0	2,089	0	
<b>Total 25. Wastewater</b>	<b>2,353,237</b>	<b>1,870,311</b>	<b>-482,926</b>	<b>1,484,035</b>	<b>3,837,271</b>	<b>5,392,522</b>	<b>2,502,427</b>	

**Capital Expenditure Report**  
For Period Ended 31 December 2023

Job	YTD Actuals	YTD Budget	YTD Variance	Total Commitments	Actual + Commitments	Total Budget	2023-24 AP Y1	Variance Comments
<b>26. Stormwater and Drainage</b>								
ST1009. Stormwater Growth Feilding	198,772	854,519	655,747	285,504	484,277	5,353,299	251,336	Growth works have been staged in Maewa Precinct 4 with Echo Place (stage 2) construction has begun. Root Street stage 1 has been awarded with staging to be done to tie in with the Detention pond project and align with the development being done by Classics on the Malcolm Bailey property. Detention pond delayed due to consent.
ST1011. Stormwater New Connections	14,030	8,190	-5,840	0	14,030	16,380	16,374	New connections to be done as required.
ST1012. Stormwater New Work Feilding	68,375	259,481	191,106	9,175	77,550	451,839	545,800	Feilding Stormwater model underway with capital projects to follow once scoping and investigation is complete.
ST1013. Unplanned Renewals Feilding	3,578	35,717	32,139	-2,190	1,388	89,909	64,050	Reactive works to be completed as required by reticulation team.
ST1031. Stormwater Flooding New Works	160,991	52,786	-108,205	131,040	292,032	279,499	0	Stages 1 & 2 preliminary floods works at Glasgow Terrace is complete. Stormwater modelling is underway and will be crucial for determining capital projects.
ST2001. Stormwater - District Wide New	74,580	178,020	103,440	70,410	144,990	356,052	1,149,385	Rongotea stage 1 stormwater project complete, with remainder of works to be tied into wastewater centralisation project. Halcombe catchment model and stormwater investigation underway with projects to be designed and constructed next financial year. Investigation and design underway for Himatangi stormwater.
ST2090. Turners Road Extension Growth	133,450	25,749	-107,701	47,915	181,365	180,241	0	Works are well underway for Turners Road project with stage 1 scheduled for completion January 2024.
ST2091. Turners Road New Works	4,472	194	-4,278	2,353	6,825	1,359	0	Works are well underway for Turners Road project with stage 1 scheduled for completion January 2024.
<b>Total 26. Stormwater and Drainage</b>	<b>658,249</b>	<b>1,414,656</b>	<b>756,407</b>	<b>544,207</b>	<b>1,202,456</b>	<b>6,728,578</b>	<b>2,026,945</b>	
<b>28. Water Supply</b>								
WS2001. Feilding WTP Renewals	400,416	242,687	-157,729	447,379	847,795	1,449,667	49,668	Feilding water resilience programme: Construction of Feilding production bore complete. Next stage of work is prioritising projects. Scoping underway for chlorination injection system at Campbell Road and reservoir storage in precinct 5 with projects to begin in next financial year.
WS2002. Feilding WS Reticulation Renew	117,344	82,661	-34,683	9,699	127,043	171,491	162,845	Reactive works completed as required by reticulation team.
WS2004. Himatangi Water Asset Renewals	0	4,984	4,984	0	0	16,163	7,488	Reactive works completed as required.
WS2007. Stanway/Halcombe RWS Renewals	11,399	36,060	24,661	0	11,399	197,021	22,160	Intake pump replacement underway completed.
WS2008. Waituna West RWS Renewals	7,692	7,074	-618	936	8,628	19,817	11,888	Reactive works completed as required.
WS2023. Himatangi Water Supply New	0	110,000	110,000	0	0	200,000	1,215,805	Exploring options as part of business case which includes a new bore in Himatangi. Consultation with hydrologist underway.
WS2024. Feilding Water Supply Growth	57,626	494,950	437,324	152,979	210,606	1,731,945	693,100	Growth works have been staged in Maewa Precinct 4 with Echo Place (stage 2) construction has begun. Root Street stage 1 has been awarded with staging to be done to tie in with the Detention pond project and align with the development being done by Classics on the Malcolm Bailey property. Detention pond delayed due to consent.
WS2025. Water Supply New Connections	1,011	14,327	13,316	2,545	3,556	40,224	24,015	New connections completed as required.
WS2029. Feilding Water Pressure Zones	2,368	0	-2,368	0	2,368	0	982,440	Fraser Drive project concept design complete.
WS2039. Stanway/Halcombe RWS	0	10,581	10,581	0	0	38,610	14,191	Reactive works completed as required.
WS2040. WS Unplanned Renewals-Villages	16,851	8,346	-8,505	1,871	18,722	16,678	16,691	Reactive works completed as required.
WS2041. Stanway/Halcombe WTP New Works	8,112	192,214	184,102	232,729	240,841	575,998	764,120	Protection works for bore intake complete. Undertaking hydrologist work to determine alternative water supply. Options to be investigation for water supply or turbidity treatment.
WS2060. Ohakea RWS New Works	95	0	-95	0	95	0	0	Project complete with some site improvements to be finished off.
WS2061. Ohakea RWS - Source/Treatment	750	0	-750	-255,163	-254,413	0	0	Project complete with some site improvements to be finished off.
WS2063. Ohakea RWS - Connections	585	0	-585	0	585	0	0	Project complete.

**Capital Expenditure Report**  
**For Period Ended 31 December 2023**

Job	YTD Actuals	YTD Budget	YTD Variance	Total Commitments	Actual + Commitments	Total Budget	2023-24 AP Y1	Variance Comments
WS2070. Vinegar Hill RWS New Works	36,114	9,920	-26,194	6,962	43,076	69,437	0	Consultant work underway.
WS2071. District Wide Improvements	11,523	32,098	20,575	17,054	28,577	126,169	39,407	Ranfurly booster pump investigation underway. Project scope to be determined.
WS2075. Feilding Reticulation Improvem	0	125,004	125,004	0	0	250,002	838,829	Funding part of the water resilience project.
WS2090. Turners Road Extension Growth	184,705	24,811	-159,894	-32,538	152,168	173,678	0	Works are well underway for Turners Road project with stage 1 scheduled for completion January 2024.
WS3008. Waituna West New Works	0	3,040	3,040	0	0	21,283	0	Waituna West land purchase preparation is underway.
<b>Total 28. Water Supply</b>	<b>856,591</b>	<b>1,398,757</b>	<b>542,166</b>	<b>584,454</b>	<b>1,441,045</b>	<b>5,098,183</b>	<b>4,842,647</b>	

# Capital Expenditure Report

For Period Ended 31 December 2023

Job	YTD Actuals	YTD Budget	YTD Variance	Total Commitments	Actual + Commitments	Total Budget	2023-24 AP Y1	Variance Comments
<b>33. District Development</b>								
CD5000. Community Trailer	1,434	3,500	2,066	1,269	2,703	8,000	0	Play equipment being ordered as it becomes available. The team are choosing wisely for the money to get the maximum benefit for the play trailer.
<b>Total 33. District Development</b>	<b>1,434</b>	<b>3,500</b>	<b>2,066</b>	<b>1,269</b>	<b>2,703</b>	<b>8,000</b>	<b>0</b>	
<b>35. Emergency Management</b>								
EM1001. CDEM New Asset Purchases	0	8,439	8,439	0	0	18,725	16,137	
EM4000. Emergency Management Renewals	21,725	44,508	22,783	14,547	36,272	119,025	77,027	Ongoing, waiting on invoices from contractor.
<b>Total 35. Emergency Management</b>	<b>21,725</b>	<b>52,947</b>	<b>31,222</b>	<b>14,547</b>	<b>36,272</b>	<b>137,750</b>	<b>93,164</b>	

**Capital Expenditure Report**  
For Period Ended 31 December 2023

Job	YTD Actuals	YTD Budget	YTD Variance	Total Commitments	Actual + Commitments	Total Budget	2023-24 AP Y1	Variance Comments
<b>37. Community Facilities</b>								
CM3001. Feilding Cem New Works	20,433	42,355	21,922	0	20,433	60,208	0	Project underway and expected to be completed by year end.
CM3002. Kimbolton Cem New Works	0	948	948	0	0	6,635	0	Project underway and expected to be completed by year end.
CM3003. Rangiwahia Cem New Works	10,579	973	-9,606	0	10,579	6,809	0	Project underway and expected to be completed by year end.
CM3006. Halcombe Cemetery Monument	0	1,487	1,487	0	0	10,409	0	Project underway and expected to be completed by year end.
CM4000. Feilding Cem Renewals	0	0	0	0	0	6,648	0	
CM4002. Districtwide Cem Renewals	3,820	5,430	1,610	230	4,050	18,817	7,679	Project underway and expected to be completed by year end.
HL4001. Hall Renewals	0	0	0	0	0	2,273	0	Project development underway
HL4004. Renewals - Halcombe Hall	0	0	0	0	0	9,982	0	Project planning underway.
HL8000. High Profile Hall Renewals	9,993	24,220	14,227	9,204	19,198	65,730	41,516	Projects underway. Expected to be completed by year end.
LB1001. Library Collection Purchases	29,055	57,138	28,083	21,960	51,015	114,280	146,954	
LB3000. Library New Works	9,180	95,938	86,758	115,767	124,948	149,732	107,580	
LB3100. Library Major Dev New	1,307,847	1,210,221	-97,626	380,309	1,688,156	1,745,840	1,054,284	
LB3200. Community Hub New Works	0	0	0	0	0	400,000	0	
LB4000. Library Renewals	1,935,660	2,757,668	822,008	47,159	1,982,819	5,025,849	4,894,890	
LB4100. Library Major Dev Renewal	0	147,556	147,556	0	0	1,032,891	0	
MA4006. Indoor Pool - Equipment	1,117	0	-1,117	0	1,117	0	0	
MA4007. Makino Pool 5yr Maint Closure	12,199	37,143	24,944	1,496	13,694	260,000	0	Carry forwards only just actioned in December - projects are now being planned for completion in the second half of the year.
MA4008. Indoor Pool - Equipment	5,033	10,056	5,023	567	5,600	20,091	20,083	
MA4009. Outdoor Pool Mechanical	7,879	58,842	50,963	79,267	87,146	117,675	134,677	
MA4014. Indoor Pool - Equipment	0	5,322	5,322	0	0	10,648	10,643	
MA4100. Indoor Complex Renewals	14,688	8,502	-6,186	0	14,688	17,000	0	
PP2001. South Street Development	3,713	10,417	6,704	35,899	39,612	72,918	0	Power upgrade contribution approx \$20k still anticipated mid 2024
PP2006. Property Feilding Depot	0	15,323	15,323	0	0	107,264	0	Negotiations continue with Te Arawhiti. Anticipate an update in February.
PP4000. Property Renew Projects	0	14,868	14,868	6,383	6,383	59,764	0	Early contractor engagement. Expected to be completed by year end.
PP4001. Little Theatre Remediation	124,804	30,606	-94,198	26,991	151,796	214,244	17,721	Project is underway. Expected to be completed by year end.
PR2003. Himatangi Walk Growth Project	0	0	0	0	0	0	145,000	
PR2010. Kowhai Park Growth Projects	23,811	37,914	14,103	0	23,811	75,830	75,830	Project underway and expected to be completed by year end.
PR2013. Pharazyn Park Growth	1,125	15,755	14,630	0	1,125	110,286	276,718	Project underway
PR2015. Rimu Park Growth	30,109	10,357	-19,752	600	30,709	831,353	758,846	Potential risk due to land aquisition negotiations. May result in a carry forward.
PR2017. Victoria Park Growth	0	53,190	53,190	44,072	44,072	106,377	106,377	Project underway, awaiting delivery of equipment to begin physical works.
PR2018. Waughs Road Amenity Growth	0	0	0	0	0	0	250,962	Project deferred to to 2024/25.
PR2019. Feilding Walkway Growth	36,890	126,994	90,104	6,924	43,814	888,962	408,399	Acquisition is underway. Should have clarity by March 2024
PR2020. Johnston Park Growth Projects	0	0	0	0	0	0	128,271	Project deferred to to 2024/25.
PR3000. AF-KP New Works	0	110,052	110,052	7,092	7,092	338,441	172,757	Working with Trust to ensure trust delivers on projects
PR3002. Districtwide Res New Works	13,723	17,697	3,974	0	13,723	38,226	34,260	Projects underway with communities. Expect to be fully spent.
PR3004. Feilding Reserves New Works	0	3,567	3,567	0	0	24,967	0	Internal work underway for design concepts of signage.
PR3005. Feilding CBD New Works	0	0	0	0	0	19,491	19,493	Working with local community to establish project scope.
PR3007. Himatangi Beach Res New Works	17,371	39,310	21,939	0	17,371	139,297	54,343	Project underway. Delays due to engagement with stakeholders. May result in a carry forward.
PR3008. Johnston Park New Works	0	0	0	0	0	60,400	216,426	Seasonal work that may require a carry forward to next year in to be completed.

**Capital Expenditure Report**  
For Period Ended 31 December 2023

Job	YTD Actuals	YTD Budget	YTD Variance	Total Commitments	Actual + Commitments	Total Budget	2023-24 AP Y1	Variance Comments
PR3010. Kowhai Park New Work	0	0	0	0	0	0	80,887	Project deferred to to 2024/25.
PR3011. Makino Precinct New Works	13,800	20,000	6,200	0	13,800	155,575	0	Project underway. Expected to be completed by year end.
PR3012. Mt Lees New Works	5,693	0	-5,693	0	5,693	0	0	
PR3015. Rongotea Res New Works	10,000	10,632	632	0	10,000	21,264	21,265	Project underway. Expected to be completed by year end.
PR3018. Tangi Res New Works	0	2,364	2,364	0	0	4,728	4,725	Project underway. Expected to be completed by year end.
PR4000. AF-KP Renewals	0	18,630	18,630	0	0	37,255	37,250	Working with Trust to progress projects.
PR4024. Makino Park Playground & Skate	0	0	0	0	0	79,459	0	To be completed in conjunction with Community Hub.
PR4037. Apiti Valley Reserve Renewals	0	0	0	0	0	23,998	5,907	Project underway. Expected to be completed by year end.
PR4038. Cheltenham Res New Works	97	0	-97	91,900	91,997	127,716	127,716	Toilet ordered. Awaiting delivery.
PR4039. Districtwide Res Renewals	34,004	17,724	-16,280	0	34,004	35,436	35,441	Project completed.
PR4051. Johnston Park Renewals	0	0	0	0	0	0	295,343	Project not going ahead this financial year.
PR4053. Kimbolton Res Renewals	0	0	0	0	0	6,501	6,498	Project underway. Expected to be completed by year end.
PR4054. Kowhai Park Renewals	0	17,037	17,037	0	0	119,261	0	Working with community groups to deliver pedestrian bridge.
PR4055. Makino Precinct Renewals	0	55,628	55,628	35,000	35,000	136,615	101,108	To be completed in conjunction with Community Hub.
PR4056. Mt Lees Renewals	0	13,024	13,024	3,325	3,325	91,166	0	Project underway. Expected to be completed by year end.
PR4058. Rangiwahia Res Renewals	0	1,776	1,776	0	0	3,545	3,544	Early engagement with contractors. Expected to be completed by year end.
PR4061. Timona Park Renewals	0	10,632	10,632	0	0	21,264	21,265	Early engagement with contractors. Expected to be completed by year end.
<b>Total 37. Community Facilities</b>	<b>3,682,622</b>	<b>5,117,296</b>	<b>1,434,674</b>	<b>914,147</b>	<b>4,596,768</b>	<b>13,033,120</b>	<b>9,824,658</b>	

**Capital Expenditure Report**  
For Period Ended 31 December 2023

Job	YTD Actuals	YTD Budget	YTD Variance	Total Commitments	Actual + Commitments	Total Budget	2023-24 AP Y1	Variance Comments
<b>61. Business Support</b>								
IT1001. Computer Hardware Renewal	62,422	171,518	109,096	11,145	73,567	525,531	270,026	Projects underway. Expected to be completed by year end.
IT1014. Software Replacement Renewals	0	31,194	31,194	0	0	62,393	62,396	Project not going ahead due to software purchases classed as expenditure, no longer a capital expenditure.
IT3001. IT - Capital New Jobs	2,252	0	-2,252	0	2,252	0	0	Laptop purchased for new information management position
IT3002. IT Hardware Storage-CCTV-RAM	0	3,707	3,707	0	0	25,946	0	
<b>Total 61. Business Support</b>	<b>64,674</b>	<b>206,419</b>	<b>141,745</b>	<b>11,145</b>	<b>75,819</b>	<b>613,870</b>	<b>332,422</b>	
<b>62. Organisational Management</b>								
AB3000. MDC Admin Bldg New Works	38,681	37,902	-779	22,941	61,623	75,804	1,075,800	Majority of works pushed out to 2024/25.
AB3001. MDC Admin Bldg Renewals	0	1,836	1,836	0	0	3,665	3,660	Minor renewals to take place as required.
MV2000. Motor Vehicle Renewals	227,764	256,564	28,800	1,959	229,723	934,048	310,906	On target
OM1001. General Renewals	630	13,422	12,792	1,516	2,146	26,844	26,839	Cost is for change to front of house counter.
OM2001. General New Assets	6,020	12,198	6,178	0	6,020	24,396	24,399	Cost is for UPS Battery in council chambers cabinet to protect Zoom tablet and other equipment.
<b>Total 62. Organisational Management</b>	<b>273,096</b>	<b>321,922</b>	<b>48,826</b>	<b>26,416</b>	<b>299,512</b>	<b>1,064,757</b>	<b>1,441,604</b>	

## Approved Variation to Annual Plan

These items consolidate to form the variance between Annual Plan and Revised Budget.

<b>Annual Plan Net Surplus/(Deficit)</b>			<b>-4,053,000</b>	<b>deficit</b>
<b>Revenue Adjustments</b>				
<b>Revenue with offset operational expenditure</b>				
Oncharges			250,000	
Welcoming Communities grant			100,000	
Native Plant Nursery new contract revenue			60,000	
NZTA Rooding Management plan			155,000	
<b>Revenue with offset capital expenditure</b>				
NZDF funding for Wastewater Centralisation			1,436,000	
Grant received for makerspace equipment			42,000	
Community Trailer funding			8,000	
<b>Revenue from Council approvals</b>				
Rooding Emergency Works NZTA Subsidy for Feb 23 Weather Event			316,000	
<b>Total Revenue Adjustments</b>			<b>2,367,000</b>	<b>Revenue</b>
<b>Operational Expenditure Adjustments</b>				
Wastewater Condition Assess (carry forward)		GM	46,000	
Demolition 341 Kawakawa Rd (funded via insurance reserve)		GM	16,000	
<b>Total additional operational expenditure</b>			<b>62,000</b>	
<b>Expenditure with offsetting revenue (above)</b>				
Oncharges			250,000	
Welcoming Communities grant (balance spend in FY2025)			50,000	*\$50k balance expected to spend next yr
Native Plant Nursery new contract expenditure			60,000	
NZTA Rooding Management plan			155,000	
<b>Total additional expenditure with additional funding</b>			<b>515,000</b>	
<b>Council Approval</b>				
Carry Forwards			2,766,000	
MAC Contracted Staffing	30-Oct-23		87,500	
<b>Total additional council approved expenditure</b>			<b>2,853,500</b>	
<b>Executive Approvals</b>				
Health and Safety requirements		GM	35,000	
<b>Total additional Exec approved expenditure</b>			<b>35,000</b>	
<b>Revised Budget Net Surplus/(Deficit)</b>			<b>-5,151,500</b>	<b>deficit</b>
<b>Annual Plan Capital Budget</b>			<b>32,296,000</b>	
<b>Capital expenditure with additional external funding</b>				
Wastewater Centralisation		NZDF	1,436,000	
Makerspace Equipment		CET	42,000	
Community Trailer (externally funded)			8,000	
<b>Council Approval</b>				
Carry forwards			20,968,000	
Annual Plan rephased to LTP			-8,925,000	
Rooding Emergency works for Feb 23 Weather Event			515,000	
Land purchase Roots St			466,000	
Parking Signage			163,000	
<b>Executive Approvals</b>				
<b>Total movements to capital budget</b>			<b>14,673,000</b>	
<b>Revised Capital Budget</b>			<b>46,969,000</b>	

Levels of Service					
Measure	Target for 2024	Prior Year Result	Result Q1	Result Q2	Comments
<b>Cemeteries</b>					
Percentage of responses to our residents perception survey that are satisfied with the maintenance of cemeteries	95%	84%	Target Not Met	Target Not Met	Result was 91% satisfaction for the quarter from the residents survey.
Monitoring the number of complaints about late or inadequate interment services	No complaints about late or inadequate interment services	0	Target Met	Target Met	No complaints have been received.
<b>District Libraries</b>					
Measure	Target for 2024	Prior Year Result	Result Q1	Result Q2	
Monitoring the number of issues per capita per annum.	8	10.1	In progress	In progress	By the end of the second quarter we achieved 6.68 issues per capita and are on track to meet target by year end.
Monitoring the number of online transactions and users of Wi-Fi and internet	60,000	49,317	In progress	In progress	By the end of the second quarter we are sitting at 8,380 logins to library e-resources and apps (including digital learning apps and heritage platforms). This figure is significantly down on the last quarter due to the loss of the Library app which was unexpectedly discontinued by the supplier in min Oct 2023. This has meant a loss of approx 3000 logins across the quarter. Some of this traffic will have gone to the library catalogue and phone calls to the library team. Wifi and computer use are down on regular levels due to the smaller facility the library currently occupies.
Monitoring the number of participants attending programmes, exhibitions, classes and events per annum	22,000	12,503	In progress	In progress	By the end of the second quarter we had a total of 7,200 participants attending programmes, classes, exhibitions, events, digital learning programmes or social interaction groups.
<b>Halls and Recreation Complexes</b>					
Measure	Target for 2024	Prior Year Result	Result Q1	Result Q2	
Number of in-use Council-owned halls and recreational complexes that are compliant with current building warrant of fitness requirements and FENZ evacuation procedures	100%	100%	Target Met	Target Met	100% of in-use halls and recreational complexes are compliant.
<b>Makino Aquatic Centre</b>					
Measure	Target for 2024	Prior Year Result	Result Q1	Result Q2	
Pool safe accreditation	Accredited	Target Met	Target Met	Target Met	The Makino Aquatic Centre currently holds the PoolSafe accreditation, which remains valid until April 2024.
Participants in water activities and learning to swim programmes	51,000	45,142	In progress	In progress	From 1 July- 31 December 2023 there has been a total of 20,886 participants in water activities and learning to swim programs at the Makino Aquatic Centre.
Percentage of customers satisfied overall with their experience at the complex	90%	92.0%	In Progress	In progress	The Annual Customer Satisfaction Survey will be carried out in Feb/March 2024.
Number of general admissions (swimmers and spectators)	65,000	71,175	Target Met	Target Met	From 1 July- 31 December 2023, there has been a total of 40,224 General Admissions

<b>Levels of Service</b>					
<b>Measure</b>	<b>Target for 2024</b>	<b>Prior Year Result</b>	<b>Result Q1</b>	<b>Result Q2</b>	<b>Comments</b>
<b>Parks, Reserves and Sportsgrounds</b>					
<b>Measure</b>	<b>Target for 2024</b>	<b>Prior Year Result</b>	<b>Result Q1</b>	<b>Result Q2</b>	
Percentage of survey participants satisfied with Council's parks, reserves and sportsgrounds	90%	90%	Target Met	Target Met	Result was 91% satisfaction for the quarter from the residents survey.
Monitoring the number of health and safety incidents or injuries reported that occurred due to inadequate or poor maintenance in our parks, reserves and sports grounds	0	0	Target Met	Target Met	No reported incidents
<b>Property</b>					
<b>Measure</b>	<b>Target for 2024</b>	<b>Prior Year Result</b>	<b>Result Q1</b>	<b>Result Q2</b>	
Council-owned buildings and properties are compliant with the relevant safety regulations	100%	100%	Target Met	Target Met	100% of in-use buildings and properties compliant for the first quarter
<b>Public Conveniences</b>					
<b>Measure</b>	<b>Target for 2024</b>	<b>Prior Year Result</b>	<b>Result Q1</b>	<b>Result Q2</b>	
Monitoring the number of complaints we receive about inadequate maintenance and poor cleaning of our toilets	< 8	7	Target Met	Target Met	Year to date there have been 2 complaint received about inadequate maintenance and poor cleaning
<b>Animal Control</b>					
<b>Measure</b>	<b>Target for 2024</b>	<b>Prior Year Result</b>	<b>Result Q1</b>	<b>Result Q2</b>	
Urgent requests about dog attacks/wandering stock responded to or caller contacted within 15 minutes of Council receiving the request (Priority 1)	90%	94%	Target Met	Target Met	For the period 1 July 2023 to 31 December 2023 there were 72 requests for urgent service received. Of those 70 were responded to within the required timeframe. A result of 97%
Notification of roaming dogs responded to or caller contacted the next working business day of Council receiving the request (Priority 2)	90%	99%	Target Met	Target Met	For the period 1 July 2023 to 31 December 2023 there were 129 requests for service relating to roaming dogs received. Of those 125 were responded to within the required timeframe. A result of 97%
Routine animal control issues responded to or caller contacted the next working business day of Council receiving notification (Priority 3)	90%	97%	Target Met	Target Met	For the period 1 July 2023 to 31 December 2023 there were 424 recorded requests for service relating to routine animal control issues. 401 were responded to within the required timeframes. A result of 94.6%
<b>Building Control</b>					
<b>Measure</b>	<b>Target for 2024</b>	<b>Prior Year Result</b>	<b>Result Q1</b>	<b>Result Q2</b>	
Number of the district's commercial and public buildings holding a current compliance schedule that are audited every 3 years	100%	81.00%	Target Not Met	Target Not Met	There are 395 buildings that require inspections for compliance schedules. 300 have been inspected within the 3 year period. The Building Compliance role has been contracted out for the past 18mths, however a new Building Compliance Officer has been appointed who starts on 5th January 2024 and this should assist in bringing this stat up to standard.
Complaints relating to our building control service are responded to within specified timeframes	90%	92%	Target Met	Target Met	There were 30 complaints received within the reporting period. 29 of those were responded to within the required timeframe. A result of 96%
Number of residential swimming pools that are inspected every 3 years to ensure compliance with the Building Act	90%	98%	Target Met	Target Met	There are 348 pools requiring inspection, of which 345 have been inspected within 3 years of their anniversary date. A result of 99%
Number of building consent applications and code compliance certificates processed and approved within 20 working days	95%	90%	Target Not Met	Target Met	There were 128 building consents issued for the period 1 July 2023 to 31 December 2023. In addition, there were 323 CCC's issued making a combined total of 451 building consents and CCC's being issued for the period. Of those 429 were processed within 20 days. A result of 95%
Number of fixed fee (small works) building consent applications are processed and approved within 10 working days	95%	89%	Target Met	Target Met	There have been a total of 103 fast track building consents for small building work processed for the period 1 July 2023 to 31 December 2023 of which 101 were processed within 10 working days. A total of 98%.

Levels of Service					
Measure	Target for 2024	Prior Year Result	Result Q1	Result Q2	Comments
<b>Compliance and Monitoring</b>					
Measure	Target for 2024	Prior Year Result	Result Q1	Result Q2	
Food premises are verified as per legislative requirements under the Food Regulations 2015.	100%	93%	Target Not Met	In Progress	We have 109 registered food premises in the Manawatu District. Of those 54 are due for inspection in this reporting year. Of those 7 have been completed. This figure is low due to the EHO commencing just prior to Christmas 2023. Steps are in place to get through the remaining
Requests for service related to incidents that endanger public health that are responded to within 24 hours of notification.	85%	95%	Target Met	Target Met	For the period 1 July 2023 to 31 December 2023 a total of 15 complaints were received. Of those 14 were responded to within 24hrs. A total of 93%
Urban noise complaints that are responded to within one hour of notification	85%	98%	Target Met	Target Met	For the period 1 July 2023 to 31 December 2023 142 complaints of excessive noise were received for the urban area. Of those 140 were responded to within 1 hr. A total of 99%
Requests for service related to incidents that do not endanger public health that are responded to within 48 hours of notification	85%	97%	Target Met	Target Met	For the period 1 July 2023 to 31 December 2023 a total of 154 complaints were received. 151 were responded to within the required timeframes. A result of 98%
Number of licensed premises that are inspected annually to ensure compliance with the conditions of their license and to work with those who do not comply to bring them up to compliance.	95%	98%	In Progress	Target Met	19 premises were inspected during the period 1 July 2023 to 31 December 2023 (37%)
<b>Consents Planning</b>					
Measure	Target for 2024	Prior Year Result	Result Q1	Result Q2	
Number of applications for permitted boundary activities under the Resource Management Act are processed in accordance with the statutory timeframes	100%	93%	Target Met	Target Met	For the period July 2023 to December 2023 there were a total of 17 permitted boundary applications received. Of these all consents were processed within the required timeframes, 100%
Number of non-notified resource consents completed within statutory timeframes	90%	91%	Target Met	Target Met	During the period 1/7/2023 to 31/12/2023 171 non notified consents were received. Of those 164 were processed within the required timeframes. A total of 95%.
Number of notified and limited notified resource consents (not requiring a hearing) completed within statutory timeframes	90%	n/a	Target Met	In Progress	There were no notified or limited notified consents received for the period 1 July 2023 to 31 December 2023.
Number of limited notified resource consents (with hearing) completed within statutory timeframes	90%	n/a	Target Met	In Progress	There were no notified or limited notified consents received for the period 1 July 2023 to 31 December 2023.
The number of Resource Consent applications for resource consents returned to applicant as incomplete (under section 88 of the RMA) for permitted boundary activities	Number Recorded	0%	Target Met	In Progress	There were no resource consents returned to applicant as incomplete (under section 88 of the RMA) for permitted boundary during the period 1/7/2023 to 31/12/2023.
The number of Resource Consent applications for resource consents returned to applicant as incomplete (under section 88 of the RMA) for Resource Consents	Number Recorded	13	Target Met	In Progress	We had 4 resource consents returned to applicant under sect 88 of the RMA for the period 1 July 2023 to 31 December 2023. Please note an error in the last quarter results where a consent had incorrectly been recorded as returned under sect 88 when in fact it had been withdrawn by the applicant.
The number of applications for which a request for further information has been made. (under section 92 of the RMA)	Number Recorded	127	Target Met	In Progress	For the period 1 July 2023 to 31 December 2023 there were 71 consents where a request for further information was made under sect 92 of the Act.
<b>Governance and Strategy</b>					
Measure	Target for 2024	Prior Year Result	Result Q1	Result Q2	
The number of breaches in rates limits of debt levels as set in the Financial Strategy	0	0	Target Met	Target Met	No breaches.

Levels of Service					
Measure	Target for 2024	Prior Year Result	Result Q1	Result Q2	Comments
<b>District Development</b>					
Measure	Target for 2024	Prior Year Result	Result Q1	Result Q2	
Creative Communities Scheme projects administered by Council	Number Recorded	15 projects approved	Target Met	Target Met	The Assessment Committee received and considered ten applications in the first quarter with eight applicants receiving a total of \$20,000.00. Creative New Zealand's Grant Accountability Tracking Tool was completed and submitted to Creative New Zealand. There were no funding rounds for Creative Communities in the second quarter. The next funding round closes 31 March 2024 with the assessment of applications being undertaken at the start of the fourth quarter.
Percentage of survey participants who feel a sense of connection with others in their neighbourhood/community	Baseline set 2021/22	69%	Target Met	Target Met	Result was 71% satisfaction for the quarter from the residents survey.
Percentage of Results Based Accountability targets achieved under Priority Services contract	80%	95%	Target Met	Target Met	19 Results Based Accountability Reports were received this quarter with two reports not fully meeting their performance targets resulting in 89% target met. There were no Results Based Accountability Reports received in the second quarter.
Percentage of targets CEEDA has achieved under the relevant Statement of intent	80%	92.80%	Target Met	Target Met	This is an annual result and won't be recorded until the end of the year.
<b>Emergency Management</b>					
Measure	Target for 2024	Prior Year Result	Result Q1	Result Q2	
% of Incident Management Team personnel trained to at least intermediate level of the Integrated Training Framework	75%	90%	Target Met	Target Met	Approx. 90% of the IMT are Intermediate trained. The % varies slightly due to staff moves.
% of survey participants who were satisfied with information and advice provided by Council in relation to an emergency event	≥48%	0%	Target Met	Target Met	No emergency events have occurred this quarter or YTD
<b>Roading</b>					
Measure	Target for 2024	Prior Year Result	Result Q1	Result Q2	
The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network.	Lower than the previous financial year, measured on a per capita basis	0.00074	Target Met	Target Met	To the end of the 2nd Quarter there have been 5 crashes reported that have resulted in 1 fatality and 4 serious injuries. This equates to 0.00015 per capita.
The average quality of ride on a sealed local road network, measured by Smooth Travel Exposure (STE) index ratings (percentage of assessed network length where roughness is under the relevant threshold)	90%	97%	Target Met	In Progress	The STE data will be reported at the end of Quarter 4.
A percentage of the sealed local road network that is resurfaced	5%	7.0%	Target Met	In Progress	The resealing programme is scheduled to start in January 2024
The percentage of footpaths within the district that fall within the level of service or service standard for the condition of footpaths that is set out in Council's Activity Management Plan	95% of the districts footpaths are within acceptable defect levels (condition ratings 1 – 4)	99.29%	Target Met	Target Met	The 2023 Footpath Rating survey resulted in 99.29% being acceptable.
For urgent requests for service, Council's will respond within three hours of the request being lodged.	90%	92.70%	Target Not Met	Target Met	For the period 1 Jul 2023 to 31 Dec 2023 128 Urgent service requests were received. 126 were responded to within 3 hours. This equates to 98%.
For non-urgent requests for service the contractor will include the repairs in the 3 month rolling programme or as instructed by Council's Roading Team.	90%	92.50%	Target Met	Target Not Met	For the period 1 Jul 2023 to 31 Dec 2023 504 non-urgent service requests were received. 395 have been resolved within 3months and 50 are still within the three month timeframe. This equates to 88.3%.

Levels of Service					
Measure	Target for 2024	Prior Year Result	Result Q1	Result Q2	Comments
<b>Solid Waste</b>					
<b>Measure</b>	<b>Target for 2024</b>	<b>Prior Year Result</b>	<b>Result Q1</b>	<b>Result Q2</b>	
Rural residents have convenient council refuse bag drop-off points close to their homes.	90% of rural residents have a refuse bag drop-off points close to their home	94%	Target Met	Target Met	Present collection route meets the success measurement.
Mobile recycling centres are conveniently located within 5km of identified village centres.	100%	100%	Target Met	Target Met	All stations in place, Halcombe MRC presently not accepting glass
Funding provided for waste education programmes that promote reduce and reuse.	100% achievement of confirmed participants in the Council-supported waste education programmes	YES	Target Met	Target Met	20 Kindergarten/preschool & primary schools are participating in the EnviroSchools programme. 23 schools are part of the zero waste programme
Number of complaints received by Council about its performance of its solid waste services.	<100 complaints received per 100,000 annual collections	32.34	Target Met	Target Met	Quarter 2 - 59 complaints regarding waste services. RD 1 report = 7669 collection points per week
<b>Stormwater</b>					
<b>Measure</b>	<b>Target for 2024</b>	<b>Prior Year Result</b>	<b>Result Q1</b>	<b>Result Q2</b>	
The number of flooding events in the district	0	1	Target Met	Target Met	Quarter 2 = 0 flooding events. YTD = 0 flooding events.
The number of habitable floors per 1000 properties affected by flooding per flooding event that occurred in the district	<10	0.35	Target Met	Target Met	Quarter 2 = 0 habitable floors flooded. YTD = 0 habitable floors flooded.
Abatement notices received by Council in relation to resource consents. (measured per scheme)	<2	0	Target Met	Target Met	No compliance issues
Compliance with the Council's resource consents for discharge from its stormwater system measured by the number of: • Infringement notices • Enforcement orders, and • Convictions received by Council in relation those resource consents (per scheme).	0	0	Target Met	Target Met	No compliance issues
The median response times to attend a flooding event, measured from the time that Council receives notification to the time that service personnel reach the site	<2 hours	2.65 hours	Target Met	Target Met	Quarter 2 = 0 flooding events. YTD = 0 flooding events.
The number of complaints received by Council about the performance of its stormwater system. (Expressed per 1,000 properties connected to Council's stormwater system).	<20	4.95	Target Met	Target Met	Quarter 2 = 8 complaints received. RDI report = 8595 connections. This equates to 0.93 complaints per 1000 connections. YTD = 19 complaints received. RDI report = 8595 connections. This equates to 2.21 complaints per 1000 connections.

Levels of Service					
Measure	Target for 2024	Prior Year Result	Result Q1	Result Q2	Comments
<b>Wastewater</b>					
<b>Measure</b>	<b>Target for 2024</b>	<b>Prior Year Result</b>	<b>Result Q1</b>	<b>Result Q2</b>	
Number of dry weather sewerage overflows from Council's sewerage system, expressed per 1000 sewerage connections.	< 6	0.12	Target Met	Target Met	Quarter 2 = 0 dry weather overflow. YTD = 1 dry weather overflow
Abatement notices received by Council in relation to resource consents. (measured per scheme)	<2	0	Target Met	Target Met	No abatement notices received
Compliance with the Council's resource consents for discharge from its stormwater system measured by the number of: <ul style="list-style-type: none"> <li>• Infringement notices</li> <li>• Enforcement orders, and</li> <li>• Convictions</li> </ul> received by Council in relation those resource consents (per scheme).	0	0	Target Met	Target Met	No infringement notices, enforcement orders or convictions
Median response time to sewage overflows resulting from blockage or other faults in the Council's sewerage system (urgent)	< 2 hours	0.52 hrs	Target Met	Target Met	Quarter 2 = 0. YTD = 0.25 median response hours.
Median response time to sewage overflows resulting from blockage or other faults in the Council's sewerage system (non-urgent).	< 5 Days	1.38 hrs	Target Met	Target Met	Quarter 2 = 0. YTD = 1.82 median resolution hours.
Median response time (combined)	< 5 Days	1.11 hours	Target Met	Target Met	
Median resolution time to sewage overflows resulting from blockage or other faults in the Council's sewerage system (from the time Council received notification to the time service personnel confirm resolution of the blockage or other fault) (urgent)	< 5 hours	3.52 hours	Target Met	Target Met	Quarter 2 = 1.19 median response hours. YTD = 1.15 median response hours.
Median resolution time to sewage overflows resulting from blockage or other fault in the Council's sewerage system (from the time Council received notification to the time service personnel confirm resolution of the blockage or other fault) (non-urgent).	< 10 Days	4.33 hours	Target Met	Target Met	Quarter 2 = 2.86 median resolution hours. YTD = 3 median resolution hours.
Median resolution time (combined)	< 10 Days	4.33 hours	Target Met	Target Met	
The total number of complaints received by Council about the following: <ul style="list-style-type: none"> <li>• Sewage odour</li> <li>• Sewerage system faults</li> <li>• Sewerage system blockages</li> <li>• Council's response to issues with its sewerage system</li> </ul> Expressed per 1,000 connections to the council sewerage system.	< 20 complaints in total per 1,000 connections per annum	3.58	Target Met	Target Met	Quarter 2 = 11 total complaints. odour = 0. system faults = 4. system blockages = 7. councils response = 0. connections = 8508. this equates to 1.29 complaints per 1000 connections. YTD = 19 total complaints. odour = 0. system faults = 6. system blockages = 13. councils response = 0. connections = 8508. this equates to 2.23 complaints per 1000 connections.

Levels of Service					
Measure	Target for 2024	Prior Year Result	Result Q1	Result Q2	Comments
<b>Water Supply</b>					
<b>Measure</b>					
No Public health risk with substantiated positive E-coli detected in the water supply					Not met at Awa Street Treatment plant due to a change in Compliance Rules. Bacterial compliance met at all other treatment plants
Feilding - Almadale	100%	100%	Target Met	Target Met	
Feilding - Awa Street	100%	100%	Target Not Met	Target Not Met	Not met at Awa Street Treatment plant due to a change in Compliance Rules
Himatangi Beach	100%	100%	Target Met	Target Met	
Rongotea	100%	100%	Target Met	Target Met	
Sanson	100%	100%	Target Met	Target Met	
Stanway Halcombe	100%	97%	Target Met	Target Met	
Waituna West	100%	100%	Target Met	Target Met	
Ohakea	100%	100%	Target Met	Target Met	
New Zealand Drinking Water Standard Compliance Criteria for protozoa are met, with the exception of the Stanway-Halcombe Rural Water Supply					
Feilding	100%	100%	Target Met	Target Met	
Himatangi Beach	100%	100%	Target Met	Target Met	
Rongotea	100%	100%	Target Met	Target Met	
Sanson	100%	100%	Target Met	Target Met	
Stanway Halcombe	0%	0%	Target Met	Target Met	
Waituna West	100%	100%	Target Met	Target Met	
Percentage of real water loss from Council's networked reticulation system. This will be calculated for each water supply scheme using Method 1 - Water Balance as per the Department of Internal Affairs guidelines					
Feilding	< 35%	12%	Target Met	Target Met	
Himatangi Beach	< 35%	39%	Target Met	Target Met	This is an annual result and won't be recorded until the end of the year.
Rongotea	< 35%	18%	Target Met	Target Met	This is an annual result and won't be recorded until the end of the year.
Sanson	< 35%	0%	Target Met	Target Met	This is an annual result and won't be recorded until the end of the year.
Stanway Halcombe	< 35%	24%	Target Met	Target Met	This is an annual result and won't be recorded until the end of the year.
Waituna West	< 35%	0%	Target Met	Target Met	Trickle feed overnight so is calculated on an annual basis at year end
Attendance time for urgent call-outs: from the time the Council receives notification to the time that service personnel reach the site	2 hours	0.75 hours	Target Met	Target Met	Quarter 2 = 0.18 median attendance hours. YTD = 0.22 median attendance hours.
Resolution time of urgent call-outs: from the time that Council receives notification to the time that service personnel confirm that the water supply has been reinstated.	9 hours	3.02 hours	Target Met	Target Met	Quarter 2 = 2 median resolution hours. YTD = 2.28 median resolution hours.
Attendance time for non-urgent call-outs: from the time that Council receives notification to the time that service personnel reach the site	5 working days	24 hours	Target Met	Target Met	Quarter 2 = 2.78 median attendance hours. YTD = 2.33 median attendance hours.
Resolution time for non-urgent call-outs: from the time that Council receives notification to the time that service personnel confirm resolution of the fault or interruption.	A further 5 working days	24 hours	Target Met	Target Met	Quarter 2 = 24 median resolution hours. YTD = 16.3 median resolution hours.
Monitoring the total number of complaints (per 1,000 connections) received by Council about any of the following: • Drinking water clarity • Drinking water taste • Drinking water odour • Drinking water pressure or flow • Continuity of supply • The local authority's response to any of these issues	<20	8.73	Target Met	Target Met	Quarter 2 = 19 complaints relating to clarity = 5, taste = 5, odour = 0, pressure or flow = 4, continuity of supply = 5, councils response = 0. RDI report = 8014 connections. this equates to 2.37 complaints per 1000 connections. YTD = 33 complaints related to clarity = 12, taste = 6, odour = 0, pressure or flow = 5, continuity of supply = 10, councils response to issues = 0. RDI report = 8014 connections. this equates to 4.12 complaints per 1000 connections.
The average consumption of drinking water per day, per resident within Council's authority area					
Feilding	300 litres/person/day for domestic supply only	192 litres/person/day for domestic supply only	Target Met	Target Not Met	348 litres/resident/day
Himatangi Beach	1000 litres/person/day for domestic supply only	678 litres/person/day for domestic supply only	Target Met	Target Met	969 litres/resident/day
Rongotea	300 litres/person/day for domestic supply only	109 litres/person/day for domestic supply only	Target Not Met	Target Met	283 litres/resident/day
Sanson	300 litres/person/day for domestic supply only	202 litres/person/day for domestic supply only	Target Met	Target Met	Supplied from Ohakea Plant now
Stanway Halcombe	1000 litres/person/day for domestic supply only	408 litres/person/day for domestic supply only	Target Met	Target Met	466 litres/resident/day
Waituna West	1000 litres/person/day for domestic supply only	1370 litres/person/day for domestic supply only	Target Not Met	Target Not Met	1307 litres/resident/day
Ohakea	1000 litres/person/day for domestic supply only	738 litres/person/day for domestic supply only	Target Met	Target Met	644 litres/resident/day includes Sanson and Ohakea Rural area



# Quarterly Treasury Report

31 December 2023

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**BANCORP**

BANCORP TREASURY SERVICES LIMITED



# Economic Commentary

## Global (for the December 2023 quarter)

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The December quarter saw what has been described as epic moves in the benchmark US 10-year Treasury bond. The markets started the quarter with expectations of one further rate increase as the Fed reiterated its commitment to fighting inflation, concerns about the ability of the market to attract sufficient buyers to purchase US bonds as a result of the ever-increasing US deficits and continuing fallout from Fitch's downgrade of the US credit rating in early August.

These factors saw the 10-year yield hit 17-year highs, peaking at 5.02% on the 20<sup>th</sup> of October, however since then the fall in US bond yields has been startling, with the market moving from 'higher-for-longer' outlook, to one of 'we have seen the top and then to pricing in six rate cuts at one point', the US 10-year bond closed the year at 3.76%, which represented a remarkable 1.26% fall in 72 days.

The Fed released a dovish statement on the 13<sup>th</sup> of December, where it appeared to pivot from the prospect of raising rates in earlier statements to talk of three rate cuts in 2024, the market then seized on this statement and as indicated above moved to price into six rate cuts at one point. However, many commentators make a good argument that economic data has not yet validated these significant market moves, and it is premature given that the battle against inflation is far from won and that the concerns around government bond issuance and the possibility of further US credit rating downgrades continue.

Despite the above, from a global perspective, the US still stands out as one of the few bright lights as we enter 2024. China continues to struggle to recover from the lifting of its Covid-19 restrictions, with China consumer prices declining for a third month in December, highlighting persistent deflationary pressures. These factors remain a concern for global growth given China's standing as the world's second-largest economy.

European inflation has fallen significantly from the 10.6% highs seen in late 2022, November inflation had fallen to 2.4% (on an annual basis) but increased back to 2.9% in December after seven straight monthly declines as food prices rose and support for high energy bills ended in some countries. The rise in price levels fueled debate over how soon interest rate cuts could be expected from the European Central Bank.

Across the Tasman, the Reserve Bank of Australia continued to increase its cash rate to 4.35% in November. However, at its December meeting, it kept rates unchanged, stating that any further moves would be data-dependent, however, its tone was seen as relatively hawkish. There is a widely held perception that it sits six to twelve months behind the rest of the world in its inflation settings. Like New Zealand though it has high levels of immigration which has increased aggregate demand which may see inflation higher than it would be otherwise.

Geopolitical issues also weigh on the global economy with the Ukraine and Russian war dragging on and with the tragic events in Palestine spilling over into tensions in the Red Sea. The impact on the global economy is strained supply lines and higher shipping costs.



# Economic Commentary

## New Zealand (for the December 2023 quarter)

	OCR	90 day	2 years	3 years	5 years	7 years	10 years
30 Sep 2023	5.50%	5.74%	5.72%	5.48%	5.22%	5.17%	5.18%
31 Dec 2023	5.50%	5.63%	4.64%	4.32%	4.09%	4.07%	4.14%
Change	+0%	-0.11%	-1.08.%	-1.16%	-1.23%	1.10%	-1.04%

December was a significant quarter, with the shape of the new government being known, a continuing hawkish Reserve Bank of New Zealand (“RBNZ”), a market which is challenging the RBNZ’s stance by pricing in multiple rate cuts, poor economic data and a divergence in views amongst economists.

The new coalition government’s first piece of legislation was to change the RBNZ’s mandate back to a single mandate, requiring the RBNZ’s Monetary Policy Committee to target inflation, not price stability and “maximum sustainable employment”. The change is not expected to materially impact the RBNZ’s monetary policy settings.

On 29<sup>th</sup> November, the RBNZ’s *Monetary Policy Statement* stated that “*The Committee is confident that the current level of the OCR is restricting demand. However, ongoing excess demand and inflationary pressures are of concern, given the elevated level of core inflation. If inflationary pressures were to be stronger than anticipated, the OCR would likely need to increase (rates) further*”.

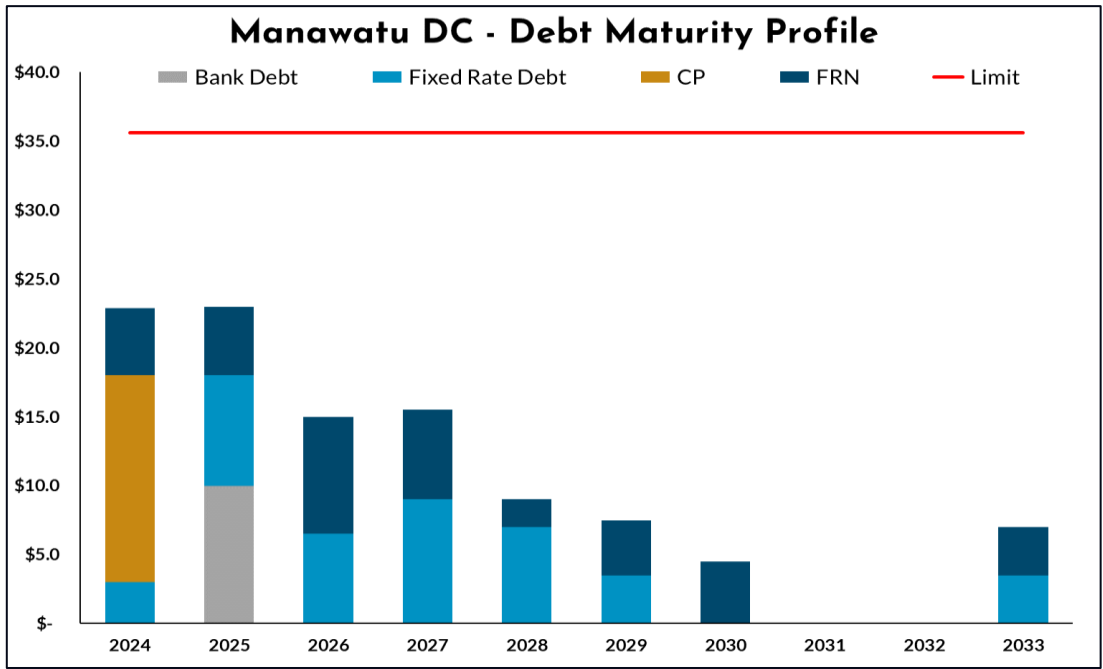
However, this statement was effectively ignored by the market, as it instead focussed on the sharp fall in US Treasury bonds and then the higher-than-expected local unemployment data (September quarter unemployment up from 3.60% to 3.90%). This was followed by the release in December of the shocking third quarter GDP data which saw GDP contract by 0.3% versus expectations of a 0.3% increase. Even worse, Q2 GDP was revised downwards from 0.9% to 0.5%, occurring in a backdrop of soaring migration (at levels not seen since 1947) and the downward revision to the Q1 data once again put the country into recession for the six months ending 31<sup>st</sup> March 2023. The market then moved to a stance where it was pricing in 4-5 rate cuts in 2024.

In looking at the bank’s economists’ views, we have a clear divergence in views, with some banks picking multiple rate cuts in 2024, with others such as Westpac and ANZ being much more cautious on the inflation outlook, particularly the sticky nature of non-tradeable inflation. By the end of December, the markets were pricing in the first OCR cut in May 2024 and for it to fall to 4.0% by May 2025.

Swap rates saw significant levels of volatility, with the reference 5-year swap rate peaking at 5.40% in early October and falling to a low of 4.06% in late December (in very thing trading). The downward momentum was initiated by falling US Treasury bond yields, a change to the Fed’s dot plots (which inferred 3 rate cuts in 2024 and then by the shocking NZ Q3 GDP data).

The new government’s policy agenda will be of interest with tax cuts potentially providing support to the economy which may see inflation remain higher for longer.

# Liquidity and Funding



Policy Compliance	Compliant
Have all transactions been transacted in compliance with policy?	Yes
Is fixed interest rate cover within policy control limits?	No
Is the funding maturity profile within policy control limits?	Yes
Is liquidity within policy control limits?	Yes
Are counterparty exposures within policy control limits?	Yes

Debt  
**\$93.9**  
 External Council Drawn Debt

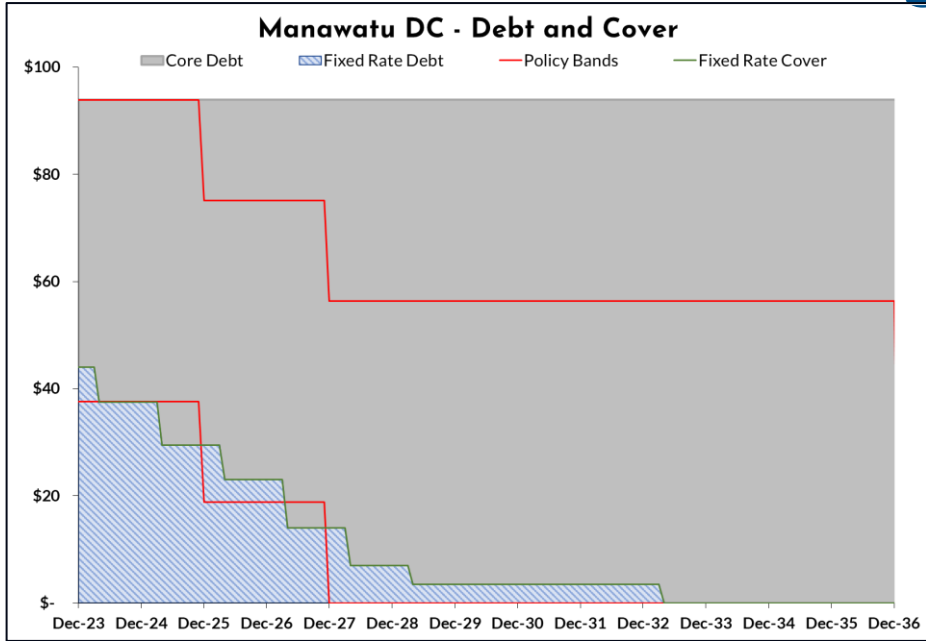
LGFA Debt  
**\$93.9m**  
 Funds Drawn from LGFA

Liquidity = cash in bank, term deposits and undrawn bank facility  
**\$24.3m**

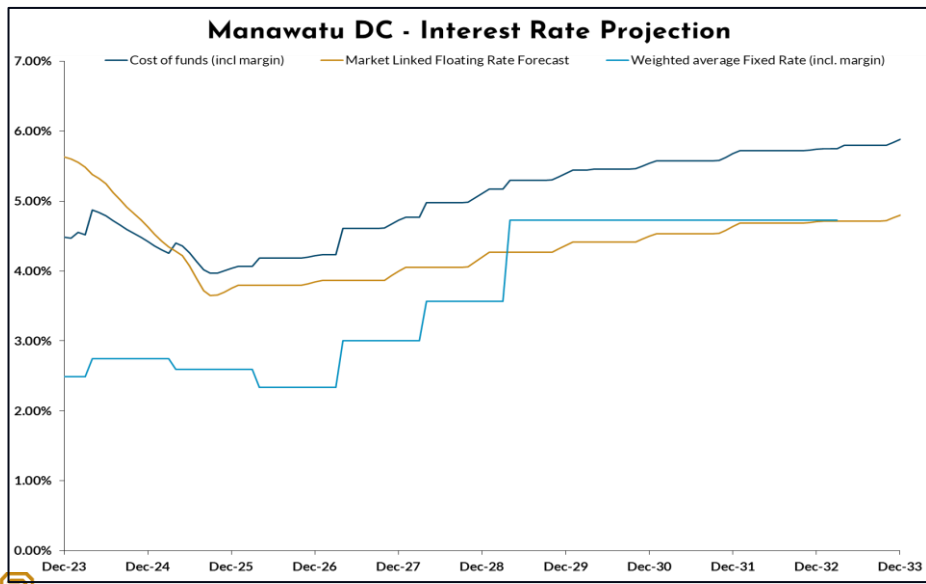
Liquidity Ratio  
**125.88%**  
 Definition: (Cash Reserves + Lines of Credit + Drawn Debt)/Drawn Debt

Cost of Funds as at 31 December  
**4.49%**

# Interest Rate Risk Management



<b>Current % of Debt Fixed</b>	46.9%
<b>Current % of Debt Floating</b>	53.14%
<b>Value of Fixed Rate (m)</b>	\$44.0
<b>Weighted Average Cost of Fixed Rate Instruments</b>	2.49%
<b>Value of Floating Rate (m)</b>	\$49.9
<b>Current Floating Rate</b>	5.63%
<b>Current Floating Rate (incl margin)</b>	6.25%
<b>All Up Weighted Average Cost of Funds</b>	4.49%
<b>Total Facilities In Place</b>	\$103.9
<b>Facility Headroom</b>	\$10.0



<b>Fixed Rate Hedging Bands</b>			
	<b>Minimum</b>	<b>Maximum</b>	<b>Policy</b>
0 - 2 years	40%	100%	Non Compliant
2 - 4 years	20%	80%	Non Compliant
4 - 13 years	0%	60%	Compliant

For the Fixed Rate Hedging Bands, the non-compliance has been noted by MDC and will be addressed when there is clarification around the Water Reforms.



# LGFA Borrowing Rates

## As at 31 December

Listed below are the credit spreads and applicable interest rates as at 31<sup>st</sup> December for Commercial Paper (“CP”), Floating Rate Notes (“FRN”) and Fixed Rate Bonds (“FRB”), at which Manawatu District Council could source debt from the Local Government Funding Agency (“LGFA”).

Maturity	Margin	FRN (or CP Rate)	FRB
3 month CP	0.20%	5.83%	N/A
6 month CP	0.20%	5.91%	N/A
April 2024	0.49%	6.12%	6.18%
April 2025	0.55%	6.18%	5.98%
April 2026	0.61%	6.24%	5.68%
April 2027	0.71%	6.34%	5.58%
May 2028	0.86%	6.49%	5.59%
April 2029	0.93%	6.56%	5.57%
May 2030	0.97%	6.60%	5.59%
May 2031	1.09%	6.72%	5.71%
April 2033	1.13%	6.76%	5.81%
May 2035	1.22%	6.85%	5.95%
April 2037	1.24%	6.87%	6.06%



# Funding

As at 31<sup>st</sup> December 2023, MDC had \$93.9 million of core debt, all of which is sourced from the LGFA using Commercial Paper (“CP”), Floating Rate Notes (“FRN’s”) and Fixed Rate Bonds (“FRB’s”).

Instrument	Maturity	Yield	Margin	Amount
LGFA CP	9-Feb-24	5.82%	N/A	\$11,500,000
LGFA FRB	15-Apr-24	1.81%	N/A	\$3,000,000
LGFA FRN	15-Apr-24	6.11%	0.40%	\$1,400,000
LGFA FRN	15-Apr-24	6.14%	0.43%	\$3,000,000
LGFA CP	15-Apr-24	5.85%	N/A	\$3,500,000
LGFA FRN	15-Apr-25	6.53%	0.82%	\$5,000,000
LGFA FRB	15-Apr-25	3.47%	N/A	\$5,000,000
LGFA FRB	15-Apr-25	3.05%	N/A	\$3,000,000
LGFA FRN	15-Apr-26	6.62%	0.91%	\$4,000,000
LGFA FRB	15-Apr-26	3.89%	N/A	\$4,000,000
LGFA FRN	15-Apr-26	6.59%	0.88%	\$2,000,000
LGFA FRN	15-Apr-26	6.50%	0.79%	\$2,500,000
LGFA FRB	15-Apr-26	2.90%	N/A	\$2,500,000
LGFA FRB	15-Apr-27	1.11%	N/A	\$7,000,000
LGFA FRB	15-Apr-27	1.95%	N/A	\$2,000,000
LGFA FRN	15-Apr-27	6.37%	0.66%	\$3,000,000
LGFA FRN	15-Apr-27	6.36%	0.65%	\$3,500,000
LGFA FRN	15-Apr-28	6.60%	0.89%	\$2,000,000
LGFA FRB	15-Apr-28	3.12%	N/A	\$2,000,000
LGFA FRB	15-Apr-28	2.20%	N/A	\$3,000,000
LGFA FRB	15-Apr-28	2.12%	N/A	\$2,000,000
LGFA FRB	20-Apr-29	2.42%	N/A	\$1,000,000
LGFA FRB	20-Apr-29	2.41%	N/A	\$2,500,000
LGFA FRN	20-Apr-29	6.30%	0.63%	\$2,000,000
LGFA FRN	20-Apr-29	6.53%	0.86%	\$2,000,000
LGFA FRN	15-Apr-30	6.40%	0.69%	\$4,500,000
LGFA FRN	14-Apr-33	6.65%	0.94%	\$3,500,000
LGFA FRB	14-Apr-33	4.72%	N/A	\$3,500,000



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## Audit and Risk Committee

Meeting of 14 March 2024

Business Unit: People and Corporate  
Date Created: 07 February 2024

### 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.

#### Significance of Decision Te Hira o te Whakataunga

The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

#### Recommendations Ngā Tūtohinga

That the Committee receives the Internal Controls Update, covering the period 30 November 2023 to 28 February 2024.

Report prepared by:  
Ash Garstang  
Governance and Assurance Manager

Approved for submission by:  
Frances Smorti  
General Manager – People and 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 **30 November 2023 to 28 February 2024**.

## 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 currently has 29 Governance Policies. These policies are subject to review at set intervals, and the below table provides a brief status update of these reviews.

Status of Governance Policies
24 are current, and due for review from July 2024 onwards.
4 are current, and due for review in the first half of 2024.
1 is overdue for review.

3.2 The 1 overdue policy is:

- a. Te Kīwai (o te Kete). Due 01 December 2021 - review not yet scheduled.

## 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 in this reporting period.

## Audit and Risk Committee

Meeting of 14 March 2024

Business Unit: People and Corporate

Date Created: 04 March 2024

### Update on Risk Work Programme

#### Purpose Te Aronga o te Pūrongo

To provide the Committee with a brief update on the workplan for the Council's Risk Management Framework.

#### Significance of Decision Te Hira o te Whakataunga

The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

#### Recommendations Ngā Tūtohinga

That the Committee receives the Update on Risk Work Programme report.

Report prepared by:

Ash Garstang

Governance and Assurance Manager

Approved for submission by:

Frances Smorti

General Manager - People and Corporate

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**1 Contribution to Community Well-being and Council’s Community Outcomes Te Tūhono ki ngā Whāinga a te Kaunihera mō te Oranga Hapori me te Whakawhanake Hapori**

**1.1 Relationship to Council’s strategic priorities (community outcomes):**

A place to belong and grow He kāinga e ora pai ai te katoa	
A future planned together He kāinga ka whakamaherea tahitia tōna anamata e te hapori tonu	
An environment to be proud of He kāinga ka rauhītia tōna taiao	
Infrastructure fit for future He kāinga ka tūwhena tonu ōna pūnahahanga, haere ake nei te wā	
A prosperous, resilient economy He kāinga ka tōnui tōna ōhanga	
Value for money and excellence in local government He kāinga ka eke tōna kāwanatanga ā-rohe ki ngā taumata o te kairangi	✓

**2 Background Ngā Kōrero o Muri**

2.1 Following the training seminar that PWC provided to elected members in June 2023, officers began work on an updated Risk Management Framework.

2.2 Officers spent the latter half of 2023 conducting research, liaising with other councils and setting out the foundations of the Risk Management Framework.

**3 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia**

3.1 The Risk Management Framework is made up of several streams of work, including:

a. **Risk Management Policy.** The Policy has been drafted and is currently under review. It will be presented to the Committee in June 2024 for review and endorsement, before going to Council for approval.

b. **Risk Appetite Statement.** Nine areas of risk have been drafted along impact scales, and elected members will be asked to propose the Council’s appetite for risk during the workshop that takes place 14 March 2024. Following this, the Risk Appetite Statement will be added as an addendum to the Risk Management Policy and go to the Committee and Council in June 2024.

- c. **Risk Assessment Tool.** This is an internal tool under development that will assist officers with carrying out risk assessments. The results of these assessments will form the Council's risk register. This should be finalised by July - August 2024.
  - d. **Strategic Risks.** The assessment of strategic risks will occur in the coming months as the Long-term Plan is finalised, and reported to the Committee in September 2024.
- 3.2 The completion of the Risk Management Policy, Appetite Statement and Assessment Tool, will enable officers to report to the Committee more thoroughly on risk mitigation plans and strategic risks.
- 4 **Te Kīwai (o te kete)**
- 4.1 There are no known cultural considerations associated with the matters addressed in this report.
- 5 **Community Engagement Te Whai Wāhitanga mai o te Hapori**
- 5.1 No community engagement is warranted.
- 6 **Operational Implications Te Whai Pānga Atu ki ngā Kaupapa Mahi**
- 6.1 There are no operational implications.
- 7 **Financial implications Te Whai Pānga Atu ki ngā Kaupapa Ahumoni**
- 7.1 There are no financial implications.
- 8 **Statutory Requirements Ngā Here ā-Ture**
- 8.1 Not applicable.
- 9 **Delegations Te Mana Whakatau**
- 9.1 The Committee has the delegation to provide oversight of the Risk Management Framework, including the setting of the Council's appetite for risk, understanding risk areas and their likelihood and impacts, and monitoring the effectiveness of internal controls.

## Audit and Risk Committee

Meeting of 14 March 2024

Business Unit: People and Corporate

Date Created: 07 February 2024

### Governance Systems and Processes Review

#### Purpose Te Aronga o te Pūrongo

To provide an update to the Committee on the Governance Systems and Processes Review that Meeting Governance and Solutions (MAGS) conducted.

#### Significance of Decision Te Hira o te Whakataunga

The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

#### Recommendations Ngā Tūtohinga

That the Governance Systems and Processes Review report be received.

Report prepared by:

Ash Garstang

Governance and Assurance Manager

Approved for submission by:

Frances Smorti

General Manager - People and Corporate

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**1 Contribution to Community Well-being and Council’s Community Outcomes Te Tūhono ki ngā Whāinga a te Kaunihera mō te Oranga Hapori me te Whakawhanake Hapori**

**1.1 Relationship to Council’s strategic priorities (community outcomes):**

A place to belong and grow He kāinga e ora pai ai te katoa	
A future planned together He kāinga ka whakamaherea tahitia tōna anamata e te hapori tonu	
An environment to be proud of He kāinga ka rauhītia tōna taiao	
Infrastructure fit for future He kāinga ka tūwhena tonu ōna pūnahahanga, haere ake nei te wā	
A prosperous, resilient economy He kāinga ka tōnui tōna ōhanga	
Value for money and excellence in local government He kāinga ka eke tōna kāwanatanga ā-rohe ki ngā taumata o te kairangi	✓

**2 Background Ngā Kōrero o Muri**

2.1 In June 2023 officers contacted Meeting and Governance Solutions (MAGS) and requested that they carry out a review of the Council’s governance processes. The final report was delivered to officers on 20 December 2023.

2.2 The purpose of MAGS’ review was to assess whether the Council’s processes are meeting best practice standards.

**3 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia**

3.1 MAGS looked into many of Council’s governance processes, including:

- a. Delegations
- b. Report templates
- c. Agenda processes
- d. Minutes processes
- e. Post-meeting actions
- f. Support and relationships with elected members
- g. Meeting management

- h. Conflicts of interest processes
  - i. Code of conduct
  - j. Civic functions
  - k. Hearings processes
- 3.2 Overall, MAGS measured the Council against 120 specific criteria. Of that, 65 criteria were fully met, 23 partially met, and 32 not met.
- 3.3 The majority of partially met and not met criteria related to the structure of report and agenda templates, and processes relating to minutes. In response, officers are drafting improved report and agenda templates with the intent of making them easier to use (e.g., by report authors), and clearer for readers. Officers have also adjusted processes around taking minutes, although some of these changes are on hold as they will form part of a discussion around the Chief Ombudsman's report into Council transparency (this will be discussed with elected members at a later date).
- 3.4 Some partially met and not met criteria have been assessed by officers and determined to be out of scope for our Council, either due to the Council's size, or because they are minor and existing preferences should remain in place.
- 4 Te Kīwai (o te kete)**
- 4.1 There are no known cultural considerations associated with the matters addressed in this report.
- 5 Community Engagement Te Whai Wāhitanga mai o te Hapori**
- 5.1 No engagement with the community is required.
- 6 Operational Implications Te Whai Pānga Atu ki ngā Kaupapa Mahi**
- 6.1 Operational implications are minor, as most of the partially met and not met criteria are administrative in nature.
- 7 Financial implications Te Whai Pānga Atu ki ngā Kaupapa Ahumoni**
- 7.1 There are no financial implications.
- 8 Statutory Requirements Ngā Here ā-Ture**
- 8.1 There are no statutory implications. None of the feedback in the audit suggested that the Council's processes violated existing legislation.
- 9 Delegations Te Mana Whakatau**
- 9.1 The Committee has delegation to receive this report.

## 10 Attachments Ngā Āpitihanga

- MAGS Final Audit 2023



# **Manawatu District Council Governance Systems and Processes Review - Criteria Assessment**

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**Dated 20 December 2023**

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## **Background**

Governance support is a critical function for each local authority in New Zealand. The Governance team is accountable for all support to the political side of the council.

This report is the result of a review of a range of systems, processes, and templates that Manawatu District Council has in place to support the political area of the council organisation.

Each section of the review sets out the assessment criteria with an evaluation of the current position of the council in relation to each element set out in the report.

## Delegations

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM); ?
Date of current revision	Included in the local governance statement for the 2022 - 2025 term	Listed by committees on the council web site as approved by council on 17 November 2022	M
Political delegations	Principles of delegation	The delegations are by committee and are not contained in central delegation's manual. There are a range of matters that the council cannot delegate. For ease of reference a central delegations manual with all committee delegations and a statement in relation to principles of delegation would be useful to consider. <sup>1</sup>	NM
	Defined authority – specified to make decisions without reference to council	Each committee has clearly defined responsibilities. There is a statement about what delegated authority has been given to each committee by council. In some cases that is prescribed specifically, in others (audit and risk) the committee is delegated anything sitting in its terms of reference. Noted that the words “terms of reference” are not used – responsibilities are the relevant heading. For example, the District Development committee has a range of responsibilities but under the heading delegated authority there is only one specified delegation.	PM
	Ambiguity of conflict – statement for mayor or deputy mayor to decide.	Not included	NM
	Terms of reference – clear (quorum, area of responsibility, delegations)	Yes	M

<sup>1</sup> LGA sch 7 cl 32

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM); ?
	Chief Executive's Employment Committee	Holds the delegation to make all decisions on the performance and remuneration of the chief executive. Good practice is for the full council to make final decisions on the CE performance and remuneration (the CE is the councils only employee that they are responsible for). Noted that all members are on this committee.	PM
	Use of council seal and authority to sign on behalf of council – statement	in section 2.9 of the delegation's manual	M
	Warrants – specified to Chief Executive	In section 2.9 of the delegation's manual	M
	Delegations for urgent decisions where not possible for council or a committee to meet	Specific delegation to the Chief Executive or General Manager and any two of the Mayor, Deputy Mayor, and Committee Chair to make an urgent decision under delegated authority where an emergency, extraordinary or ordinary meeting cannot be called and where the decision is urgent. Not specified in the delegation's manual.	NM
Officer delegations	<ul style="list-style-type: none"> <li>• Chief Executive responsibilities s42 LGA</li> <li>• Employment of staff</li> <li>• Specific delegations</li> <li>• Regulatory delegations</li> <li>• Non-regulatory delegations</li> <li>• Tender's delegations</li> <li>• Delegations over election interregnum period</li> </ul>	Financial delegations specified. Elections period delegations are in a report to council in the month before the election.	PM

## Reports

### Template

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)
Title	Clearly identifies the report topic	Yes, from the agendas we have seen	M
Date	Date report written	Date created specified on front of the report	M
Public Excluded recommendation	Provision for the officer to recommend confidential report be dealt with the public excluded from a meeting	The public excluded template enables officers to select a reason from LGOIMA to exclude the public. We have confirmed that sub-section 2(f)(i) free and frank is not able to be used by officers in accordance with section 48. There should be guidance in the recommendation text for officers to recommend that the CE release information if appropriate. Template provided by Ash.	PM
Purpose statement	States clearly the purpose of the report and what the writer is seeking from the report. No more than three lines.	Report purpose in template is clear	M
Executive summary	<ul style="list-style-type: none"> <li>• Use a small number of key points to summarise the report.</li> <li>• Needs current situation, key considerations and/or risks.</li> <li>• Tells the reader what the critical issues are and what officers are doing/proposing to do. Does not let statements hang – answers the “so what?” question.</li> <li>• Not a copy and paste of the background</li> </ul>	Included in template but we recommend moving it to between the purpose statement and recommendations. These three elements are often the key part of the report that is read particularly by elected members, and they fit well together in this order	PM
Recommendations	<ul style="list-style-type: none"> <li>• Stand alone</li> <li>• One idea per sentence</li> </ul>	Stand-alone explained well. Include the notion of one idea per sentence.	M

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)
	<ul style="list-style-type: none"> <li>• Recommendation for public excluded decision to release in full, part or not at all</li> </ul>	Recommendations are well set out and easy to read.	
Background	<ul style="list-style-type: none"> <li>• Provides the background information necessary for the Council/Committee to understand the issue. What is the trigger for this report to be written?</li> <li>• Provides information so that the reader is informed of why this issue is being reported to Council/Committee, key background information e.g. historical information, actions of other parties, regulatory issues, impact on other parties, previous resolutions</li> </ul>	Clear background – reports we have read are using this section well – where did the item come from and anything the reader needs to know about its past history or the driver for the report.	M
Discussion and options	<p>Explains the issue and provides information, including discussion on key relevant points from considerations section such as: significance of topic; financial implications; fit with strategic framework; impact on LTP; etc.</p> <ul style="list-style-type: none"> <li>• What are the options that have been considered reasonable to include in this report?</li> <li>• Is the status quo (do nothing different) the first option?</li> <li>• Are there any options that have been excluded and if so, why?</li> </ul>	<p>Clearly set out in the template. Consider including in the advantages and disadvantages section the four well-being statements (environmental, economic, cultural and social).</p> <p>Not all reports need options. It appears that there is a short form template used for information reports that we have viewed online. There's only one template (no separate template for 'information' items). Any shorter report online will be because author has manually removed sections.</p> <p>Setting out the preferred option and why it is the preferred option is helpful to decision makers.</p>	M

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)
Advantages	Provides an assessment of the advantages of each option using social, economic, environmental, and cultural well beings.	See options section above	PM
Disadvantages	Provides an assessment of the disadvantages of each option using social, economic, environmental, and cultural well beings.	See options section above	PM
Preferred option	Identifies the reporting officers preferred option and why it is the preferred option	Not clear how this emerges in the template – clarify the template accordingly	NM
Next steps	Outline the next steps should the preferred option be adopted	At times this is addressed in background summary or issues section but could also be included in the conclusion section of the template or as a stand-alone section following the options assessment.	PM
Attachments	Attachments only included where they are essential for the decision being made. Documents for information are referenced as being available, rather than physically attached to the report	Yes, from the reports we have seen	M
Considerations			
Fit with Purpose of Local Government Statement	State how the decision/proposal/issue fits within the four well-beings of the purpose of local government: <ul style="list-style-type: none"> <li>• Environmental well-being</li> <li>• Economic well-being</li> <li>• Cultural well-being</li> <li>• Social well-being</li> </ul>	Not included – see above in relation to advantages and disadvantages – can be a useful part of the template to set this part out.	NM
Māori impact statement (Te Kiwai)	• Note any issues that impact Maori in particular if the report involves a significant decision in relation to land or a body of water, take into account the relationship of Māori and their	Referenced in Section 4 of the template guidance.	M

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)
	<p>culture and traditions with their ancestral land, water, sites, waahi tapu, valued flora and fauna, and other taonga.</p> <ul style="list-style-type: none"> <li>• Identify if Iwi has been consulted and if so, the outcome</li> </ul>		
Financial considerations	Financial impacts of the report – is there budget in the current annual plan for dealing with this item if needed? If not, what is the financial impact of this issue? Note if there are no financial implications.	Yes, in template – 8.1	M
Strategic fit	Statement how this report connects to the strategic priorities or outcomes from the long-term plan, annual plan, or other key policies.	Yes, in section 2.1. and 2.2 of the template	M
Significance	<ul style="list-style-type: none"> <li>• Identify if the report relates to a matter of significance by checking whether any of the matters set out in the Significance and Engagement Policy impact this report.</li> <li>• Are there non-statutory significance issues relating to the report e.g. community with different views</li> <li>• Statement whether the matter is high, medium, or low significance.</li> </ul>	<p>Yes, in the template. Where report writers are stating that a matter is not considered significant, we recommend that they state why it is not significant.</p> <p>This section of the template could move into the later part of the template. A simple check box on the cover of the report to indicates significance could be considered.</p>	M
Statutory requirements	<ul style="list-style-type: none"> <li>• Identifies any compliance or direction setting legislation, regulation or bylaws</li> </ul>	In template section 9.1	M
Engagement - external	<ul style="list-style-type: none"> <li>• Identifies which organisations/positions have been engaged with and identify if there were any views contrary to the recommendations of the report. External community engagement is</li> </ul>	Yes, in template under section 4.1 and 6.1	M

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)
	<p>appropriate to the significance of the decision (i.e. the higher the significance of the decision, the greater the requirement for community engagement).</p> <ul style="list-style-type: none"> <li>Notes if there has been no external engagement and why not</li> </ul>		
Engagement - internal	<ul style="list-style-type: none"> <li>Identifies which internal departments/positions</li> <li>have engaged with and when engagement occurred. Identify any views contrary to the recommendations of the report with reasons/concerns. Note if there has been no internal engagement and why not.</li> </ul>	Not in template – clearly state which internal departments have been involved in the process.	NM
Risks and opportunities	Identifies any significant risks or opportunities relating to the report and recommendations	Not specified in the template	NM

### Template example

Dunedin City Council has a good template.

### Reports - Other Matters

#### Late reports template.

We suggest the template include provision where needed, for late reports that include the reasons why the report is late and cannot wait for the next meeting.

#### Report writer checklist

There is a report cover checklist. This could be added to with timelines and milestones for the report – we have attached a copy of our template as an example to this paper.

## Report to Leadership Team – Late Reports

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)
Regular report to leadership team	<ul style="list-style-type: none"> <li>• Number Information Items</li> <li>• Number Decision Making Items</li> <li>• Number of Reports on Time</li> <li>• Number of reports late</li> <li>• Item description</li> <li>• Late Report department</li> <li>• Late report Officer</li> <li>• Reason for lateness</li> <li>• Action by Leadership team</li> </ul>	We recommend a monthly report to the leadership team on reports (number of reports to each meeting, information or decision report numbers, number of later reports, from whom and why).	NM

Example report to leadership team:

Meeting Title	Number Information Items	Number Decision Making Items	Number of Reports on Time	Number of reports late	Item description	Late Report department	Late report Officer	Reason for lateness	Action By Leadership team
Council 18 January 2022	17	6	21	2	13 – Road Contract Tender	Finance	General Manager Infrastructure	Tender documents not available until agenda closed	
Council 18 January 2022					17 – Cycle strategy	Policy	Strategy Manager	Not aware of agenda closing time	

## Agenda

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)
Preparation of agenda	Chief executive consults chairperson when preparing business items standing order 9.1	We have seen the agenda preparation process for governance officer's document. The process refers to the chairs review, but it is not clear from the process steps how that occurs or when – see section 4.0.b of the process document.  The System Description to produce agendas and minutes document is very brief – it is unclear what its purpose is.	PM
Chairperson's report and recommendation	Standing orders 9.5 and 9.6 – chair is aware of process	Again, this is not clear in the agenda precreation process document.	NM
Public inspection of agenda	Standing order 9.8 – two working days before the meeting the agenda and associated reports	This may happen in practice but again the agenda preparation process would benefit with the inclusion of statutory timeframes.	NM
Notice to Members	The chief executive must give notice in writing to each member of the local authority of the date, time and place of any meeting. Notice must be given at least 14 days before the meeting unless the council has adopted a schedule of meetings, in which case notice must be given at least 14 days before the first meeting on the schedule.	A schedule is in place and the cover of the agenda details the time, date and venue of the meeting. It does not specify that notice is given of the meeting on the cover page. The CE has signed the second page of the agenda as if it is notice being given. We have attached an example of an Auckland Council agenda cover page for reference.	PM
Cover page	Governance team member responsible name and contact number on cover	Not included – see attached Auckland Council example	NM
	Note: Reports and recommendations contained in this agenda are not to be considered as Council	Not included - see attached Auckland Council example	NM

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)
	policy until adopted.		
	Date, time, location, members names, officer responsible e.g. CE for Council	Yes	M
	Quorum specified	Not specified for council but is for committees.	M
	Live streaming note in agenda that it is available on Councils Facebook page.	Not included	NM
Inside cover	Council delegations	Included for committees	M
Index	To assist readers know what is in the agenda and what page to find items	Not included	NM
Order of business	Opening statement or karakia	Provided for	M
	Apologies	Provided for – remove the part about asking for leave of absence. Provision in standing orders for mayor to grant leave of absence to ensure security of that information.  Provision for members to be recorded when absent of council business	PM
	Conflicts of interest	Heading and a statement reminding members of the need to declare a conflict and stand aside provided for.	M
	Councillors register of interests	Good practice to include in the agenda	NM
Confirmation of minutes	Statement that the minutes be confirmed as a true and accurate record	Included	M
	Minutes circulated separately from the agenda	Included in the agenda – can be seen as clutter especially if they were circulated previously and are on the website. The minutes are produced soon after the meeting, peer reviewed by a governance advisor, then are uploaded to the web. Are they needed in the agenda because they are only open for correction, not discussion.	M
Minor and major matters not on the agenda	Statement on process to deal with minor and major items on the agenda.	Included as “Notification of Late Items” and also as “Consideration of Late Items”. Consider calling this	PM

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)
		<p>extraordinary business to indicate it is not run of the mill and amalgamate both items.</p> <p>Consider using the following which a number of councils include in their agenda:</p> <p>Section 46A(7) of the Local Government Official Information and Meetings Act 1987 (as amended) states:          "An item that is not on the agenda for a meeting may be dealt with at that meeting if-</p> <ul style="list-style-type: none"> <li>(a) The local authority by resolution so decides; and</li> <li>(b) The presiding member explains at the meeting, at a time when it is open to the public,-             <ul style="list-style-type: none"> <li>(i) The reason why the item is not on the agenda; and</li> <li>(ii) The reason why the discussion of the item cannot be delayed until a subsequent meeting."</li> </ul> </li> </ul> <p>Section 46A(7A) of the Local Government Official Information and Meetings Act 1987 (as amended) states:          "Where an item is not on the agenda for a meeting,-</p> <ul style="list-style-type: none"> <li>(a) That item may be discussed at that meeting if-             <ul style="list-style-type: none"> <li>(i) That item is a minor matter relating to the general business of the local authority; and</li> <li>(ii) the presiding member explains at the beginning of the meeting, at a time when it is open to the public, that the item will be discussed at the meeting;</li> </ul> </li> </ul>	

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)						
		but (b) no resolution, decision or recommendation may be made in respect of that item except to refer that item to a subsequent meeting of the local authority for further discussion."							
Public forum	Complies with standing orders. Statement about purpose and operation of public forum	Seems to be in place only for Council meetings. Useful to include a reminder in the agenda (for the public and elected members) – see standing order 15	PM						
Distribution of the agenda	Standing order 9.10. To members two clear working days before the day of the meeting. S46A(1) LGOIMA two days.	Yes, in place it would appear.	M						
Public excluded items	Correct wording from Section 48 LGOIMA	<p>Yes – rather than just quoting the specific sections of LGOIMA in the columns we think it more helpful to spell out what each section states e.g.</p> <table border="1" data-bbox="1048 847 1744 1230"> <thead> <tr> <th data-bbox="1048 847 1283 898">Reason for passing this resolution in relation to each matter</th> <th data-bbox="1283 847 1518 898">Particular interest(s) protected (where applicable)</th> <th data-bbox="1518 847 1744 898">Ground(s) under section 48(1) for the passing of this resolution</th> </tr> </thead> <tbody> <tr> <td data-bbox="1048 898 1283 1230">The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</td> <td data-bbox="1283 898 1518 1230"> <p>s7(2)(g) - The withholding of the information is necessary to maintain legal professional privilege.</p> <p>s7(2)(i) - The withholding of the information is necessary to enable the local authority to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).</p> <p>In particular, the report contains advice in relation to the council's case before the independent hearings panel established to hear and make recommendations on submissions relating to proposed Plan Change 78 - Intensification.</p> </td> <td data-bbox="1518 898 1744 1230"> <p>s48(1)(a)</p> <p>The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p> </td> </tr> </tbody> </table>	Reason for passing this resolution in relation to each matter	Particular interest(s) protected (where applicable)	Ground(s) under section 48(1) for the passing of this resolution	The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	<p>s7(2)(g) - The withholding of the information is necessary to maintain legal professional privilege.</p> <p>s7(2)(i) - The withholding of the information is necessary to enable the local authority to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).</p> <p>In particular, the report contains advice in relation to the council's case before the independent hearings panel established to hear and make recommendations on submissions relating to proposed Plan Change 78 - Intensification.</p>	<p>s48(1)(a)</p> <p>The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p>	PM
Reason for passing this resolution in relation to each matter	Particular interest(s) protected (where applicable)	Ground(s) under section 48(1) for the passing of this resolution							
The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	<p>s7(2)(g) - The withholding of the information is necessary to maintain legal professional privilege.</p> <p>s7(2)(i) - The withholding of the information is necessary to enable the local authority to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).</p> <p>In particular, the report contains advice in relation to the council's case before the independent hearings panel established to hear and make recommendations on submissions relating to proposed Plan Change 78 - Intensification.</p>	<p>s48(1)(a)</p> <p>The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p>							
	Section 7(2)(f)(i) the free and frank expression of opinions by or between or to members or officers or employees of any local authority, or	We understand this has been removed as an option in the templates.	M						

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)
	any persons to whom section 2(5) applies, in the course of their duty; - not to be used		
	Standing order 18.2 Specified people may remain	Yes	M
Meeting review	Process to debrief how the meeting went, did we achieve what we wanted to, what could; we do better or differently next time	No	NM

## Minutes

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)
Cover	Date, time, venue on front page	Yes	M
	Members present – record time in and out of meeting and which items	Members recorded as present. Members arriving late/departing early are recorded in the attendance list on page one of the minutes and in the minutes when they arrived/departed.	M
	Apologies	Show on front page as well as resolution so clear who was not at the meeting. There is a process to record members absent on council business.	M
	Staff Present	Recorded – note standing orders (28.2) do not require officer attendance to be recorded in the minutes	PM
	Conflict of interest declaration	We assume that the minutes record that a member neither participated or voted on the item where they declare a disqualifying conflict of interest	M
	Minor matters standing order 9.13 requirement for chairs explanation to be given	Referenced in agenda section above.	PM
Opening	Opening statement or karakia	In place – on rotation from the community e.g. local church leaders	M
Confirmation of minutes	Confined to minutes being correct	Resolution is correct	M
Numbering of items in the minutes	Follows the same numbering system as the agenda	Different numbering used for minutes than the agenda – makes it at times confusing where to find an item in the minutes.	NM
Moving items around agenda	Process in standing order 9.4	Assumption this is followed	M
Announcements	Announcements by chair – no provision in standing orders for chair's announcements. Generally used for items relating to local	Not used	M

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)
	community matters e.g., deaths of former members, success by sport teams etc		
Items	Recommendations from committees	Provided for so that committees can make recommendations to council on matters they do not have delegated authority to make decisions on.	M
Resolutions	Miscellaneous	<p>Commentary included in minutes of what was said at the meeting.</p> <p>Summary of what is in the report recorded in the minutes – unnecessary as it is already in the agenda information.</p> <p>Noted that individual councillor questions or statements are not recorded by name which is good practice. However, the recoding of commentary in the minutes, unless it is something new that was presented at the meeting by way of additional information is not needed particularly if the resolutions is clear what is being decided and why. If discussion is to be recorded, consider recording it by theme and the use of bullet points. It is also important not to quote members in debate as the expectation can then be that all members comments in debate are to be recorded. Meetings are recorded so people can view a meeting to hear what was said at the meeting.</p> <p>The mover and seconder are listed after the resolution which is unusual. A motion is moved and seconded following which there is debate and finally a resolution including any amendments.</p>	PM
Adjournment	Record adjournment and reconvene	Not sighted – ensure process in place	?
Public excluded items	Correct use of section 48 LGOIMA	<p>See comments in agenda above.</p> <p>The meeting excludes the public to adopt the public excluded minutes. This can be done in open session in the open minutes unless someone wants to discuss whether there is</p>	PM

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)
		something wrong with the public excluded minutes. This process seems different from the notes for minuting meetings.	
Draft minutes	Process to peer check	Yes by other governance advisor	M
	Process for senior manager check	No	NM
	Process for chair to review	No	NM
	Statement – unconfirmed minutes	Not included – the word “draft” is on the over page in two places	NM
	Posted to web as unconfirmed minutes after the meeting	Yes, good process in place.	M
Minutes signed	Provision for chair to sign and date when confirmed at next meeting	Not signed electronically but worth a review.	PM
	Process for last minutes before election to be signed by Chair and Chief Executive	Process unclear – refer to standing order 28.4. Ensure the date the minutes were confirmed is included in the minutes.	PM
Minute book kept	Standing order 28.1 – keep hard or electronic copy	Electronic. Confirmed that the agenda, minutes, and any papers tabled are the minutes pack. Register of resolution numbers also in place	M

#### Note

We reviewed the Minuting Council & Committee Meetings, Workshop Notes v13.0 which is detailed and helpful. Our comments above could assist in clarifying and streamlining the minute taking process particularly the commentary that is recorded into the minutes which are supported by video of each meeting.

## Post Meeting Actions

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)
Review of meeting with chair and senior technical officer	What worked well, not so well. Did the advisor add value for example advice on standing orders?	Not in place.	NM
Advice to report writers	Process in place for report writers to be advised of outcome from the meeting	In place as part of the procedures for minutes.	M
Tracking actions	Process to monitor items under action from minutes	No specific procedure sighted on how decisions are tracked and monitored. Recently started an action sheet.	PM

## Support and Relationships with Mayor and Chairs

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)
Meeting Preparation	Who will be giving the chair primary administrative and meeting management support e.g. for standing orders?	CE provides advice at meetings; role of Governance Advisor keep the minutes. Area for development	NM
	Room set-up - preference for who sits where	Members determine. Mayor has dep mayor one side and CE the other – our recommendation is for the governance advisor to be next to the chair.	NM
	Officers attending – determined at run through	No process – report writers are expected to attend. Officer usually speaks to the report – is that always necessary or does it waste time of members who have read the report.	NM
	Public – meet and greet, introductions, are they be timed? Bell? Interruption?	Not a clear process – they are met at the front desk and admitted to the meeting.	NM
	Any limits on presentations (length and time)	No limits in place.	NM
	Meeting notes / run sheet – what (if anything) is needed	Sometimes – depends on the agenda	PM
	Decide when the Chair expects to see a draft list of agenda items to determine order of items and how last minute changes to the agenda will be dealt with	Yes there is a chairs meeting	M
	Chairs recommendation to be drafted in advance of the meeting in consultation with Officers	In standing orders but seems not to be used	M
	Amendments received before the meeting	Is a process but not used prior to the meeting.	M
	How are information items dealt with? Allow debate or be “efficient”?	No distinction made – information items can be subject to debate	PM
	Rules around public input	Standing Orders 15 - 17	M
During the meeting	Encourage members not to go in and out of meeting and turn off mobile phones (give the meeting their full attention)	Document that records the role of the advisor and how they will work with the chair needed	NM

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)
	How strictly do we stick to Standing Orders?	Very consensus and without direct referral to standing orders. Based on good behaviour	M
	Can I make comments / suggestions during the meeting on meeting processes / Standing Orders to the chair or to the meeting?	Undertaken by CE	NM
	Who keeps the list of Public present to speak and the list of Officers present	Governance Advisor	M
	Do we have the right people at the meeting to present reports / answer questions?	Determined at chair's meeting	M
	Who keeps the speaking order and times each speaker?	Chair – should be a role of the governance advisor but recognising that the CE takes that role	M
	How are Points of Order be managed e.g. short recess to figure out way forward? Decision on the fly?	Not used	M
	How do we deal with disorder?	No occurrence – up to the chair to manage in accordance with standing orders	M
	Does each item commence with a motion that is moved and seconded followed by debate / amendments or do members ask questions first?	Discussion first and the motion follows which seems to be working.	M
	Being clear on whether a member is speaking for or against a motion / amendment or is asking questions or making a speech	Not used – members are behaving well and not slowing the meeting down unduly	M
	The Chair uses a screen to see tracking of motions / amendments	Yes	M
	Voting – voices, hands, division (importance of understanding what is being voted on and who is voting which way)	Voting on voices or hands – members can have vote against recorded.	M
	Debrief after meeting – what is working well / not so well	Formal process with the members of the meeting Process for chair and advisor to debrief after the meeting needed	NM

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)
	Signing of minutes	Not signed as per MDC standing orders – need to check precisely whether they need to be (LGA, LGOIMA)	?

## Meeting management

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)
How meetings work	Training for elected members	Part of induction	M
Room layout	Enables line of sight, able to hear all speakers, public not sitting behind elected members / Staff presentation table / Media table	Location of governance advisor not next to the chair. Shortage of microphones.	PM
Live streaming	Procedure in place on how it operates	Don't live stream but do record the meeting and post to You Tube/Website.	M
Public notification of meetings	Complies with LGOIMA	Meeting schedule and advertising from local paper sighted.	M
	Complies with LGOIMA	Meetings advertised.	M
Standing Orders	In line with best practice	Yes, adopted 2022 based on LGNZ 2022 template	M
	All options available in Standing Orders have been determined e.g., chairs casting votes, option A, B, or C for motions.	Reference to local and community boards could be deleted throughout the document e.g. 3.5, 5.4, 6.6, 9.4 Order of business At the meeting the business is to be dealt with in the order in which it stands on the agenda unless the Chairperson, or the meeting, decides otherwise. An example of a default order of business is set out in Appendix 10. 9.8 Public inspection of agenda Two working days doesn't work for emergency meetings and possibly extraordinary meetings – LGNZ is aware of this 10 Opening and closing In place 13.3 Leave of absence Comment – determine whether to delegate the power to grant leave of absence to the Mayor.	PM

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)
		15 Public Forums Public forum in place for Council but seemingly not for committee meetings 19.3 Chairperson has a casting vote Yes including committees	

## Conflicts of interest processes

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)
Training for elected members	Training provided	Workshop held for members as part of induction	?
	Auditor General guidance book available to elected members	OAG new document on pecuniary interest <a href="https://oag.parliament.nz/2020/lamia">https://oag.parliament.nz/2020/lamia</a>	M
Process to assess whether a member has a COI	Good quality guidance in place	Is this part of the process from induction? MAGS template attached.	?
Register of interests	<ul style="list-style-type: none"> <li>• Updated each year</li> <li>• Published</li> <li>• 2022 change to LGA requires members to declare interests and council to publish a summary of those declarations</li> </ul>	In place	M

## Code of conduct

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)
Code of conduct document	Current	Adopted 21 November 2019 – LGNZ has produced a more recent version	PM
	Elected members workshop held on the code this term – they clearly own the document	No – include as part of induction	NM
	Processes in place for investigating and resolving breaches of the Code	Included in the current code	M
	Has the council appointed a list of independent investigators in accordance with Step One of Appendix C?	Clarify -an investigators list is required to be agreed at the start of the triennium	NM
Whistle blowing policy	Policy in place	Yes, meets standard	M

## Civic functions processes and systems

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)
Checklist	Checklist identifies all elements needed to manage a civic function e.g., invitations, venue set up, speeches, catering, sound system, photographer, wet weather alternative etc.	Excel process and checklist in place	M
Roles and responsibilities	Documented roles and responsibilities	See above	M

## Hearings processes and systems

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)
Checklist	Checklist identifies all elements needed to manage a hearing e.g. set hearing date, notify hearing, distribute hearing report, pre circulation of evidence, room set up, catering etc.	Process in place for resource consents. No processes in place for District Licensing and non-regulatory hearings such as the Annual Plan and Long Term Plan.	PM
Trained	Administrator trained in applying the checklist, understand the legislation for the hearing e.g., RMA, Sale and Supply of Alcohol Act, Local Government Act, Dogs etc	Not in place. Rely on experience from previous hearings	NM

## Electoral role

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)
Pre-election day	Project plan	Under development for all this section.	
	Candidate information		
	Pre-election report		
	Notice to members about pre-election period		
	Minutes signed of last meeting of council and committees		
	Delegation to CE for 'dead period' following election day		
	End of term review with elected members – what worked well, not so well to pass on to incoming council		
Election day	Results – contacting successful candidates, defeated sitting members		
	Notice on activities over the coming weeks		
Post-election	Going out/coming into office Local Electoral Act		
	Induction and development processes – to Christmas then the following year		
	Swearing in meeting – declarations correctly worded from LGA, notification to members		
	Establish governance structure with Mayor		
	Local governance statement within six months after election date		
	Triennial agreement by 1 March year after election		

## Local Government Official Information and Meetings Act Requests Process

Heading	Assessment criteria	Assessor's comments	Met (M), partially met (PM), Not Met (NM)
Procedure Manual	Document current	Not part of the function of the governance team	
LGOIMA reporting	Compliance metrics report in place	Not part of the function of the governance team?	



**Report Writing Checklist**

STAGES	NOTES	DATE COMPLETED
Which meeting is this report to go to?		
Report title		
Why am I writing this report? Purpose statement.		
What do I want to achieve with the report?		
Who authorised the report to be written?		
What delegations apply to this report?		
Who will approve the report?		
Have I got early input from my Manager and other departments?		
Is a workshop or briefing needed?		
Milestones		
<ul style="list-style-type: none"> <li>• Time needed to write the report</li> </ul>		
<ul style="list-style-type: none"> <li>• Date due to Manager</li> </ul>		
<ul style="list-style-type: none"> <li>• Date due to Senior Manager</li> </ul>		
<ul style="list-style-type: none"> <li>• Agenda closing date</li> </ul>		
<ul style="list-style-type: none"> <li>• Meeting date</li> </ul>		
Reference material I will need		
Linkages to other reports		
Budget to write the report		
Known key facts		
Confidential yes or no – reasons from LGOIMA		

STAGES	NOTES	DATE COMPLETED
Report body		
<ul style="list-style-type: none"> <li>• Background / current situation</li> </ul>		
<ul style="list-style-type: none"> <li>• Options, advantages / disadvantages (four well beings)</li> </ul>		
<ul style="list-style-type: none"> <li>• Financial impact – operational and capital expenditure</li> </ul>		
<ul style="list-style-type: none"> <li>• Assessment against significance and engagement policy</li> </ul>		
<ul style="list-style-type: none"> <li>• Consultation – internal and external</li> </ul>		
<ul style="list-style-type: none"> <li>• Māori Impact Statement</li> </ul>		
<ul style="list-style-type: none"> <li>• Climate change</li> </ul>		
<ul style="list-style-type: none"> <li>• Risks and opportunities (implications)</li> </ul>		
<ul style="list-style-type: none"> <li>• Strategic linkages - to policies, strategy or plans</li> </ul>		
<p>Summary (to be written once body of report complete)</p> <ul style="list-style-type: none"> <li>• Clarify the main issue</li> <li>• Why the report is being written</li> <li>• Options</li> <li>• Risks and \$ impacts</li> <li>• Conclusion</li> </ul>		
Recommendations – stand alone		
Editing process		
Peer review		

I hereby give notice that an ordinary meeting of the Governing Body will be held on:

**Date:** Thursday, 23 November 2023  
**Time:** 10.00am  
**Meeting Room:** Reception Lounge  
**Venue:** Auckland Town Hall  
301-305 Queen Street  
Auckland

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## Tira Hautū / Governing Body

### OPEN AGENDA

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#### MEMBERSHIP

**Mayor**  
**Deputy Mayor**  
**Councillors**

Wayne Brown	
Cr Desley Simpson, JP	
Cr Andrew Baker	Cr Mike Lee
Cr Josephine Bartley	Cr Kerrin Leoni
Cr Angela Dalton	Cr Daniel Newman, JP
Cr Chris Darby	Cr Greg Sayers
Cr Julie Fairey	Cr Sharon Stewart, QSM
Cr Alf Filipaina, MNZM	Cr Ken Turner
Cr Christine Fletcher, QSO	Cr Wayne Walker
Cr Lotu Fuli	Cr John Watson
Cr Shane Henderson	Cr Maurice Williamson
Cr Richard Hills	

(Quorum 11 members)

**Sandra O'Toole**  
**Kaiarataki Kapa Tohutohu Mana Whakahaere /**  
**Team Leader Governance Advisors**

**20 November 2023**

Contact Telephone: (09) 890 8152  
Email: [sandra.otoole@aucklandcouncil.govt.nz](mailto:sandra.otoole@aucklandcouncil.govt.nz)  
Website: [www.aucklandcouncil.govt.nz](http://www.aucklandcouncil.govt.nz)

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**Note:** The reports contained within this agenda are for consideration and should not be construed as Council policy unless and until adopted. Should Members require further information relating to any reports, please contact the relevant manager, Chairperson or Deputy Chairperson.

Conflict of Interest Template

	Yes	No	Maybe
Do I have a financial interest in this issue? If so how much is involved?			
Is the interest in common with the public?			
Should I seek an exemption from the Auditor General to participate (LAMIA)			
Do I own land near the agenda item?			
Do I own shares in a company that is involved in the topic?			
Do I have any business relationship with any party?			
Is the topic a significant matter with potentially high risk?			
Before a meeting should I make sure I am not given information if it is confidential and I have a COI?			
Do I have a family connection with the topic?			
What public statements have I made – do they indicate I have a set mind?			
Have I received a gift or hospitality from any party?			
Have I made a private submission or helped another entity in their submission on the topic?			
Am I a member of an organisation involved with this issue?			
If so am I just an “ordinary member” or do I have some influencing role with it e.g. on the executive committee?			
Are my personal beliefs so strong that I won’t consider any other option?			
Is it too late for me to withdraw from an organisation that is involved in the issue?			
Would a reasonably informed member of the community think it is right for me to participate?			

Am I declaring a COI to get out of making a hard decision?			
Would the public have confidence in the decision if I participate?			



# Audit and Risk

Meeting of 14 March 2024

Business Unit: People and Corporate

Date Created: 27 February 2024

## LGOIMA Report

### **Purpose Te Aronga o te Pūrongo**

To present requests for information received by Council under the Local Government Official Information and Meetings Act 1987.

### **Significance of Decision Te Hira o te Whakataunga**

The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

### **Recommendations Ngā Tūtohinga**

That the report detailing the requests for information received under the Local Government Official Information and Meetings Act 1987 from 1<sup>st</sup> December 2023 to 27<sup>th</sup> February 2024 be received.

Report prepared by:  
Dianne McKay  
Information Officer

Approved for submission by:  
Frances Smorti  
General Manager – People and Corporate

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# 1 Contribution to Community Well-being and Council's Community Outcomes Te Tūhono ki ngā Whāinga a te Kaunihera mō te Oranga Hapori me te Whakawhanake Hapori

## 1.1 Relationship to Council's strategic priorities (community outcomes):

A place to belong and grow He kāinga e ora pai ai te katoa	
A future planned together He kāinga ka whakamaherea tahitia tōna anamata e te hapori tonu	
An environment to be proud of He kāinga ka rauhītia tōna taiao	
Infrastructure fit for future He kāinga ka tūwhena tonu ōna pūnahahanga, haere ake nei te wā	
A prosperous, resilient economy He kāinga ka tōnui tōna ōhanga	
Value for money and excellence in local government He kāinga ka eke tōna kāwanatanga ā-rohe ki ngā taumata o te kairangi	✓

1.2 The Council makes decisions on behalf of the wider public interest, taking into account the needs of current and future generations, and the strategic priorities identified by the Council. The matter addressed by this report relates to the Council's Kawanatanga (Governance) role and therefore to all of the above strategic priorities in a wider sense.

## 2 Background Ngā Kōrero o Muri

- 2.1 The Local Government Official Information and Meetings Act 1987 makes provision for public access to Council information.
- 2.2 The Act also provides requirements for how the Council must deal with any requests for access to information that it holds.
- 2.3 Each month the Council makes available to elected members a list of requests received, including the name of the requestor, a description of the information being sought, the timelines for that request, and the responses given.

## 3 Ombudsmen Report - Publication of LGOIMA complaints data

3.1 We have received the biannual report from the Ombudsman's office, promoting greater transparency in the operation of the Local Government Official Information and Meetings Act (LGOIMA) as a means of improving agency performance and compliance with the Act. The report publishes data on LGOIMA complaints received by the office for the period 1 July 2023 to 31 December 2023.

We are pleased to advise that Manawatū District Council compares favourably with other councils, with only one complaint received for the period, which was withdrawn.

**4 This report covers the period 01 December 2023 to 27 February 2024.**

<b>SUMMARY</b>	<b>01 December 2023 to 27 February 2024</b>	<b>12 September 2023 to 30 November 2023</b>
<b>Received</b>	16	20
<b>Closed</b>	18	18
<b>In Progress</b>	2	4

<b>FINANCIAL YEAR</b>	<b>1 July 2023 to 27 February 2024</b>	<b>1 July 2022 to 18 June 2023</b>
<b>Total</b>	49	129
<b>Closed</b>	47	128
<b>% Sent in time frame</b>	100%	99%

**4.1 Requests received and/or closed from 01 December 2023 to 27 February 2024**

LGOIMA Number	Date Received	Requester Name	Organisation	Request Summary	Due Date	Request Status	Completed Date
LG2228	11/11/2023	Linus Langbacka	Govstats	Payments made over \$5000 for external goods and services from 01-01-2022 to 31-12-2022	8/12/2023	Complete	6/12/2023
LG2229	14/11/2023	Paul Stanaway	Individual	Information and communications regarding work done at 266 Puke Puke Road	12/12/2023	Complete	8/12/2023
LG2231	17/11/2023	Penny Salmon	Individual	Information about the performance of MDC Council Controlled Organisations	15/12/2023	Complete	8/12/2023
LG2232	7/12/2023	Oliver Bryan	NZ Taxpayers Union	Christmas expenditure for years ending 2022 and 2023	26/01/2024	Complete	18/01/2024
LG2233	13/12/2023	Ben Hague	Individual	Complaint and Information requested around the uplifting of 2 dogs	26/01/2024	Complete	26/01/2024
LG2234	19/12/2023	NZ Taxpayers Union	NZ Taxpayers Union	Information for 2022/23 financial year	2/02/2024	Complete	31/01/2024
LG2235	2/01/2024	Douglas Collis	Individual	Request all information held by the Council regarding Ursula Developments resource consent for LOT 2 DP 90439. Resource consent and decision for LOT 1 DP 326645 LOT 1 DP 432707.	8/02/2024	Complete	1/02/2024
LG2236	10/01/2024	Mathias Schaeffner	Tasman Democracy	How much council Debt at the end of last financial year? Current maximum limit for debit? Intention to increase amount of debt in future, by how much and what timeframe? How many people live in the area that Council manage and from how many rating units does council collect rates.	8/02/2024	Complete	19/01/2024

LG2237	10/01/2024	Mathias Schaeffner	Tasman Democracy	How many requests for LGOIMA did the council receive in the year 2023? How many were handled within the Statutory timeframe of 20 working days? Out of all responses how many were made publicly available? How many requests were refused on the grounds of "frivolous or vexatious or that the information requested is trivial" and were people informed that their requests for information were refused under Section 17 (h) LGOIMA?	8/02/2024	Complete	19/01/2024
LG2238	11/01/2024	Hayley Grant	John Turkington Ltd	Request for GIS Data - Specifically interested in Significant Natural Areas (SNA) layers, and outstanding Natural Features and Landscapes (ONFL) that are held for your district.	9/02/2024	Complete	19/01/2024
LG2239	15/01/2024	Jessica Durham	Community Law Centres o Aotearoa	Information regarding 2023 District Licensing Committee decisions	14/02/2024	Complete	24/01/2024
LG2240	15/01/2024	Stephen Bell	Individual	Information on various aspects of dog control	14/02/2024	Complete	8/02/2024
LG2241	29/01/2024	Amber Moffitt	Te Kōtui Reo Taumata Collective	Request the discussion notes and voting results of the Manawatū District Council on the recommendations of 'He piki tūranga, he piki kōtuku - The future for local Government.'	27/02/2024	Complete	7/02/2024
LG2242	7/02/2024	Samuel Tranter	Individual	Request details of council water supply and water carrier sales from August 2023 to January 2024	6/03/2024	Complete	12/02/2024
LG2243	8/02/2024	Shanae Trumper	Individual	Information around active dune management and investment Foxton Beach, Himatangi Beach, Tangimoana, Waikawa Beach and Turakina	7/03/2024	Complete	21/02/2024
LG2244	8/02/2024	Kirsten Fryer	Kainga Ora	Data request for Public transport including bus stops within the MDC area	7/03/2024	Transferred	12/02/2024

LG2245	15/02/2024	Poul Brouwer	Individual	Opawe Road paper road stopping - Details of person who initiated the process in 2012-13 and 2022-2023, and the MDC staff member who initially processed the applications.	14/03/2024	With Subject Matter Expert	In progress
LG2246	15/02/2024	Lyn Mayes	The Packaging Forum	Request for waste and recycling data	15/03/2024	With Subject Matter Expert	In Progress
LG2247	20/02/2024	Tim Brown	Radio NZ	Three waters spending implications for the LTP	19/03/2024	Complete	23/02/2024

## **5 Te Kīwai (o te kete)**

- 5.1 Te Kīwai is the engagement process which guides Council's practice and ensures the onus to engage and include Māori is shared between Council and all partners. In this manner, we progress both the articles and principles of Te Tiriti o Waitangi by maintaining the balance between Kawanatanga (Governance) of the Council and Tino Rangatiratanga (Sovereignty) of whānau, hapū, and iwi Māori.
- 5.2 There are no known cultural considerations associated with the matters addressed in this report. No engagement with Māori is necessary.

## **6 Community Engagement Te Whai Wāhitanga mai o te Hapori**

- 6.1 There are no community engagement requirements associated with this report.

## **7 Operational Implications Te Whai Pānga Atu ki ngā Kaupapa Mahi**

- 7.1 There are no operational implications associated with this report.

## **8 Financial implications Te Whai Pānga Atu ki ngā Kaupapa Ahumoni**

- 8.1 There are no financial implications associated with this report.

## **9 Statutory Requirements Ngā Here ā-Ture**

- 9.1 The statutory requirements for access to local authority information, and procedures for dealing with requests received for information held by local authorities is set out in Parts 1, 2, 3, 4, 5 and 6 of the Local Government Official Information and Meetings Act 1987.

## **10 Delegations Te Mana Whakatau**

- 10.1 The Audit and Risk Committee has authority to consider this matter.

## **11 Conclusion Whakatepenga**

- 11.1 The Requests for Information that have been received from 01 December 2023 to 27 February 2024 are reported to the Audit and Risk Committee for information.

## Audit and Risk Committee

Meeting of 14 March 2024

Business Unit: People and Corporate

Date Created: 04 March 2024

## Safety and Wellbeing Quarterly Report

### Purpose Te Aronga o te Pūrongo

The purpose of this report is to update the Audit and Risk Committee on the latest Safety and Wellbeing information relating to the operations of Council.

### Significance of Decision Te Hira o te Whakataunga

The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

### Recommendations Ngā Tūtohinga

That the Audit and Risk Committee receives the Safety and Wellbeing report for quarter two of the 2023-24 year.

Report prepared by:

Aimee Flanders

Safety and Wellbeing Adviser

Approved for submission by:

Frances Smorti

General Manager - People and Corporate

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**1 Contribution to Community Well-being and Council’s Community Outcomes Te Tūhono ki ngā Whāinga a te Kaunihera mō te Oranga Hapori me te Whakawhanake Hapori**

1.1 Relationship to Council’s strategic priorities (community outcomes):

A place to belong and grow He kāinga e ora pai ai te katoa	
A future planned together He kāinga ka whakamaherea tahitia tōna anamata e te hapori tonu	
An environment to be proud of He kāinga ka rauhītia tōna taiao	
Infrastructure fit for future He kāinga ka tūwhena tonu ōna pūnahahanga, haere ake nei te wā	
A prosperous, resilient economy He kāinga ka tōnui tōna ōhanga	
Value for money and excellence in local government He kāinga ka eke tōna kāwanatanga ā-rohe ki ngā taumata o te kairangi	✓

1.2 Manawatū District Council strives to lead in the Safety and Wellbeing space within the Local Government sector.

**2 Te Kīwai (o te kete)**

2.1 There are no known cultural considerations associated with the matters addressed in this report. No engagement with Māori is necessary.

# Safety and Wellbeing Dashboard

For the period ended 31 December 2023

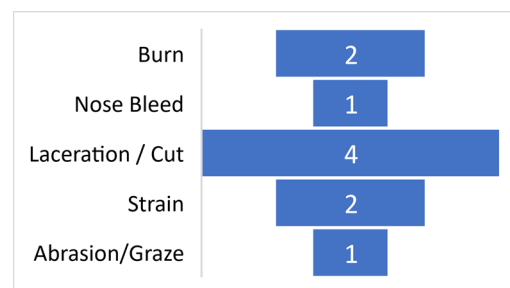
## Lead and Lag Indicators

Indicator	Goal	Current
Notifiable incidents (lag)	0	0
Inductions for new staff	100%	95%
Active contractors pre-qual	100%	95%
H&S engagement score	80%	75%

### Significant Incidents:

There have been no significant incidents this quarter.

### Injuries This Quarter



## Strategic Activities

**2.0** Exploring options for an electronic contractor signing in system for our remote sites with alert structures.

**3.0** The Crowded places – How councils can respond to hate motivated behaviour Webinar run by Taituara was well attended by staff across all areas of council.

**9.1** Work has commenced on creating the new Makino incident form with mobile capability and investigating opportunities for streamline reporting.

**10.0** The Safety and Wellbeing System has commenced its process to be upgraded to the online Jarvis.

## Wellness & Communication

- Lung Function Testing: 4
- Workstation assessments: 14
- Pre Employment Drug & Alcohol testing: 3
- GP Health Checks: 3
- Eye Tests: 2
- Noise Cancelling Headphones: 4

## Training

- HSR Representative Initial Training: 3
- First Aid Level 1: 1
- 4WD Driver Training: 1
- Crowded places – How councils can respond to hate motivated behaviour: 17
- Restorative Practices for Transforming Workplace Culture: 2
- GetHomeSafe Training: 9

## Audits & Compliance

### Site Audits

The following audits were undertaken:

- Civic Centre
- Himatangi Beach Campground
- Little Theatre
- Tangimoana Campground

### SafePlus Assessment

Council took part in a two day SafePlus Assessment (External Health and Safety Audit) in December. This is part of a MWLASS group initiative that is undertaken two yearly for all participating councils. The SafePlus Assessment looks at workplace health and safety culture and focuses on leadership, risk management and worker engagement. Officers from all levels and areas across council, Contractors and Elected Members were involved in the process. MDC received positive results and has continued to advance in the Leading Criteria, moving from Leading in 6 out of 10 categories to Leading in 7 out of 10 categories. The full report will be presented at the June Audit and Risk Committee Meeting.

### Deep Dive

The Deep Dive on the People and Culture, Governance and CE Office took place as part of Workshop on Thursday 7 March 2024.

## Events Reported

