



AGENDA

RĀRANGI TAKE

NOTICE OF THE INAUGURAL MEETING OF

Risk and Assurance Committee

to be held on **Thursday 11 May** commencing at **1.00 pm** in the Council Chambers, 36 Weld Street, Hokitika and via Zoom

Chairperson:	Rachael Dean
Members:	
Her Worship the Mayor	Cr Gillett
Cr Phelps	Cr Baird
Kw Tumahai	Kw Madgwick



In accordance with clause 25B of Schedule 7 of the Local Government Act 2002, members may attend the meeting by audio or audio-visual link.

Council Vision

We work with the people of Westland to grow and protect our communities, our economy, and our unique natural environment.

Purpose

The Council is required to give effect to the purpose of local government as prescribed by section 10 of the Local Government Act 2002. That purpose is:

- (a) To enable democratic local decision-making and action by, and on behalf of, communities; and
- (b) To promote the social, economic, environmental, and cultural well-being of communities in the present and for the future.

1. NGĀ WHAKAPAAHA APOLOGIES

2. WHAKAPUAKITANGA WHAIPĀNGA DECLARATIONS OF INTEREST

Members need to stand aside from decision-making when a conflict arises between their role as a Member of the Council and any private or other external interest they might have. This note is provided as a reminder to Members to review the matters on the agenda and assess and identify where they may have a pecuniary or other conflict of interest, or where there may be a perception of a conflict of interest.

If a member feels they do have a conflict of interest, they should publicly declare that at the start of the meeting or of the relevant item of business and refrain from participating in the discussion or voting on that item. If a member thinks they may have a conflict of interest, they can seek advice from the Chief Executive or the Group Manager: Corporate Services (preferably before the meeting). It is noted that while members can seek advice the final decision as to whether a conflict exists rests with the member.

3. NGĀ TAKE WHAWHATI TATA KĀORE I TE RĀRANGI TAKE URGENT ITEMS NOT ON THE AGENDA

Section 46A of the Local Government Official Information and Meetings Act 1987 states:

- (7) An item that is not on the agenda for a meeting may be dealt with at the meeting if –
 - (a) the local authority by resolution so decides, and
 - (b) the presiding member explains at the meeting at a time when it is open to the public, -
 - (i) the reason why the item is not on the agenda; and
 - (ii) the reason why the discussion of the item cannot be delayed until a subsequent meeting.
- (7A) Where an item is not on the agenda for a meeting, -
 - (a) that item may be discussed at the meeting if –
 - (i) that item is a minor matter relating to the general business of the local authority; and
 - (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; 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.

4. **NGĀ MENETI O TE HUI KAUNIHERA MINUTES OF MEETINGS**

The minutes of the previous meeting were circulated separately via Microsoft Teams.

- **Risk and Assurance Committee Meeting Minutes – 9 February 2023** (Pages 6-12)

5. **ACTION LIST**

Lesley Crichton, Group Manager, Corporate Services and Risk & Assurance (Page 13)

6. **NGĀ TĀPAETANGA PRESENTATIONS**

No Presentations

7. **PŪRONGO KAIMAHI STAFF REPORTS**

- **Quarterly Report – 1 January – 31 March 2023** (Pages 14-70)
Lynley Truman, Finance Manager & Emma Rae, Strategy & Communications Advisor
- **Rolling Work Plan** (Page 71)
Lesley Crichton, Group Manager, Corporate Services and Risk & Assurance Management

8. **KA MATATAPU TE WHAKATAUNGA I TE TŪMATANUI RESOLUTION TO GO INTO PUBLIC EXCLUDED**

(to consider and adopt confidential items)

Resolutions to exclude the public: Section 48, Local Government Official Information and Meetings Act 1987.

The general subject of the matters to be considered while the public are 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 the resolution are as follows:

Item No.	General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under Section 48(1) for the passing of this resolution
1.	Confidential Minutes – 9 February 2023	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)

2.	Ernst & Young Audit Plan FY23	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)
3.	Health & Safety Report	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)
4.	IT Cybersecurity Report	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)
5.	Risk Report	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)
6.	Whistle-Blower Report March 2023	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)
7.	<ul style="list-style-type: none"> • Policy Review - Privacy Policy CCTV Addendum 	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)

This resolution is made in reliance on sections 48(1)(a) and (d) of the Local Government Official Information and Meetings Act 1987 and the particular interests or interests protected by section 7 of that Act, which would be prejudiced by the holding of the relevant part of the proceedings of the meeting in public are as follows:

Item No.	Interest
4	<i>Other reasons for withholding official information</i> Where this section applies, good reason for withholding official information exists, for the purpose of section 5 , unless, in the circumstances of the particular case, the withholding of that information is outweighed by other considerations which render it desirable, in the public interest, to make that information available. (Schedule 7)
4	Subject to sections 6, 8, and 17 , this section applies if, and only if, the withholding of the information is necessary to- (Schedule 7(2))
1,3,4	Protect the privacy of natural persons, including that of deceased natural persons (Schedule 7(2)(a))
1	Protect information where the making available of the information: (i) would disclose a trade secret; and (ii) would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information (Schedule 7(2)(b)).
3	Avoid prejudice to measures protecting the health or safety of members of the public; (Schedule 7(2)(d))
4	Avoid prejudice to measures that prevent to mitigate material loss to members of the public; (Schedule 7(2)(e))
1, 4, 6	Maintain the effective conduct of public affairs through – (i) the protection of such members, officers, employees, and persons from improper pressure or harassment; or (ii) the protection of such members, officers, employees, and persons from improper pressure or harassment; or (Schedule 7(2)(f))
5, 6	Maintain legal professional privilege (Schedule 7(2)(g))
3, 4, 5, 6	Enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities; or (Schedule 7(2)(h))
1	Enable any local authority holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations) (Schedule 7(2)(i))
2, 4	Prevent the disclosure or use of official information for improper gain or improper advantage (Schedule 7(2)(j))

**DATE OF NEXT RISK AND ASSURANCE COMMITTEE MEETING – 10 AUGUST 2023
COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM**



RISK AND ASSURANCE INAUGURAL COMMITTEE MEETING MINUTES

MINUTES OF THE INAUGURAL RISK AND ASSURANCE COMMITTEE MEETING OF WESTLAND DISTRICT COUNCIL HELD IN THE COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM ON THURSDAY 9 FEBRUARY 2023 COMMENCING AT 1.00 PM

The Committee Meeting was live streamed to the Westland District Council YouTube Channel and presentations are made available on the council website.

1. MEMBERS PRESENT AND APOLOGIES

Chairperson:	Rachael Dean
Members:	Her Worship the Mayor
	Deputy Mayor Gillett
Cr Neale	Cr Baird
Kw Tumahai	Kw Madgwick

NGĀ WHAKAPAAHA

APOLOGIES

Kw Francois Tumahai

Moved Cr Neale seconded Her Worship the Mayor and **Resolved** that the apology from Kw Francois Tumahai be received and accepted.

STAFF PRESENT

S.R. Bastion, Chief Executive; L. Crichton, Group Manager: Corporate Services & Risk Assurance; S. Baxendale, Group Manager District Assets; D. Maitland; Executive Assistant, E. Rae, Strategy and Communications Advisor (via zoom); S. Johnston, Governance Administrator (via zoom).

2. WHAKAPUAKITANGA WHAIPĀNGA DECLARATIONS OF INTEREST

The Interest Register had been circulated via Microsoft Teams and available on the Council Chambers table. There were no changes to the Interest Register noted.

3. NGĀ TAKE WHAWHATI TATA KĀORE I TE RĀRANGI TAKE URGENT ITEMS NOT ON THE AGENDA

Draft Risk and Assurance Committee Rolling Workplan

Moved Cr Neale, seconded Deputy Mayor Gillett and **Resolved** that a discussion on a Draft Risk and Assurance Committee Rolling Workplan be added to the Risk & Assurance Committee Agenda due to the following reasons:

The reason why the item is not on the agenda is due to there being insufficient time for the Group Manager Corporate Services and Risk Assurance and the Independent Chair to finalise the workplan in time to go out with the Risk and Assurance Committee Agenda.

The reason why the discussion of the item cannot be delayed until a subsequent meeting is because an up-to-date work plan is an integral part of the efficient and effective function of a Risk and Assurance Committee. Without a workplan Risk and Assurance Committees are vulnerable to:

- Operating in an ad-hoc way and lacking a structured approach to their work.
- Not knowing whether their work is covering the range of governance and assurance activities they should be covering

4. **NGĀ MENETI O TE HUI KAUNIHERA MINUTES OF MEETINGS**

The Minutes of the previous Meeting were circulated separately via Microsoft Teams.

- **Risk and Assurance Committee Meeting Minutes – 11 August 2022**

Moved Independent Chair Rachael Dean seconded Cr Neale and **Resolved** that the Minutes of the Risk and Assurance Committee Meeting held on the 11 August 2022 be received.

The Chair **Approved** that their digital signature be added to the confirmed Risk and Assurance Committee Meeting Minutes of 11 August 2022.

5. **ACTION LIST**

The Group Manager, Corporate Services and Risk Assurance spoke to the Action List and provided the following updates:

1. **Insurance Review of the Airport:**

The action from the last meeting was for the Chief Executive to bring to the Council Controlled Organisations attention.

The Chief Executive advised that this was raised with the CEO of Destination Westland, and they will carry this out.

The Mayor asked if this delays in problems.

The Group Manager, Corporate Services and Risk Assurance advised that the airport has not been valued in many years (maybe around 2011), which means the actual valuations are not correct. The sum it is insured for currently is not actually correct; which means if anything happened it would probably be under insured.

The Chief Executive advised that there will be a process put into place re: asset valuation to make them current. However was unsure what stage they are at with that process.

The Group Manager, Corporate Services and Risk Assurance advised that there are two things that are different:

1. The Asset Valuation – important to have up-to-date asset valuations.
2. The Insurance Valuation – needs to be insured for the right amount. Insurers are wanting more information; everything is very specific, and everything needs to be name. If it is not named, it is not insured.

The Deputy Mayor queried how often the assets should be valued.

The Group Manager, Corporate Services and Risk Assurance advised that the Council Policy states every 3 years, and we would expect the Council Controlled Organisations (CCO's) to follow this policy.

The Chief Executive advised that there is a meeting regarding the Statement Of Intent with Westland Holdings on the 22 February 2023, and this item could be one of the talking points at that meeting.

2. Workshop: Evaluation of the Performance of the Committee:

The Independent Chair, Rachael Dean advised that at the end of 2022 it was proposed that there would be a review of the working committee with the view to look at improvement. Unfortunately, they were unable to get enough data from the participants to do the analysis, so was not completed, and suggested that after 12 months a review with the view to look at improvements, do an analysis to carry into 2024.

Moved the Mayor, seconded Cr Baird and **Resolved** that:

1. The updated Action List be received
2. A workshop to be scheduled to go with the November 2023 Risk & Assurance Committee Meeting. To go through the evaluation.

**6. NGĀ TĀPAETANGA
PRESENTATIONS**

No Presentations

**7. PŪRONGO KAIMAHI
STAFF REPORTS**

• **Risk and Assurance Committee – Terms of Reference**

Group Manager, Corporate Services and Risk Assurance, Lesley Crichton spoke to this report and advised that the purpose of this report is for the Risk and Assurance Committee to receive the Terms of Reference (ToR) adopted by Council on 24 November 2022.

To be noted that the date at the top of the report is incorrect – it should say 09 February 2023.

Moved Cr Deputy Mayor Gillett seconded Cr Neale and **Resolved** that:

1. The Risk and Assurance Committee – Terms of Reference report be received.
2. That the Committee receive the Terms of Reference for the Risk and Assurance Committee adopted by Council on 24 November 2022.

• **Quarterly Report – Q2 – October-December 2022**

Finance Manager, Lynley Truman, and Strategy & Communications Advisor, Emma Rae spoke to this report and advised that the purpose of this report is to inform the Committee of Council's financial and service delivery performance for the six months ended 31 December 2022 (Q2)

The Deputy Mayor made comment that the Westland District Council's You Tube Channel did not appear to have any recent uploads of Risk and Assurance Committee Meetings.

The Strategy & Communications Advisor advised that the You Tube channel is sorted into playlists and are grouped accordingly, and also advised that the recording and uploading of meetings to You Tube only started in mid-2021.

Regarding Diverse Economy and Resilient Communities on pages 32-33 of the Report, The Mayor questioned whether this was the only level of assessment or tools used to assess Councils performance in those categories.

The Group Manager, Corporate Services and Risk & Assurance advised that the main tools to assess are in the Long-Term Plan, that it was not best practise to put too many into the Long-Term Plan, and if there are any changes on how Council assess performance, then this will need to be made through the Long-Term Plan process.

Kw Madgwick queried the General Cemetery Maintenance Contract and asked about the comment in the report says that the 'maintenance contract remains satisfactory' – where did this comment come from and what was the measure of this.

The Group Manager, District Assets advised that the contract is assessed by a member of the District Assets Team, and there are liaison meetings in relation to that, and would need to find out the detail of the contract regarding frequency and get back to the Committee.

The Chief Executive advised that Council assesses the contractor against the requirements of the contract for maintenance. The Chief Executive also advised that the Parks and Reserves contract is up for renewal soon, and that process will come through Council to award that contract. He advised that it comes down to what Council is willing to pay for – whether it be gold standard, silver, or bronze. So, it is a decision for Council to decide what standard and what they are willing to pay.

Cr Neale commented that it would be good to know how many hard copy forms were filled in for comparison to the online forms. This was noted by the Group Manager, Corporate Services and Risk & Assurance.

Cr Neale also questioned how many of the 38 resource consents were publicly notified (page 29 of the report).

The Strategic and Communications Advisor commented that the information was not at hand and would speak to the Planning Department and get that information sent through to the Committee.

The Deputy Mayor asked what the committee's role was in regard to analysing and acting on the metrics – customer satisfaction, when we are missing the goal quite a bit?

Independent Chair Rachael Dean advised that anything that creates a risk to council is something the Committee should comment on, bring it to Council and staff's attention and understand the reasons why the event is occurring. If there are ideas regarding possible avoidance of, or reduction in, or transfer of risk then the Committee should raise this as well.

Deputy mayor = Effective engagement (page 28)

Page 31 of report – Building Consents – low satisfaction level there

A question was raised about previous councils' discussions regarding addressing the shortfalls of the satisfaction survey.

The Chief Executive advised that that was in the previous triennium, and the chair of Council at the time decided not to proceed knowing the Council was coming to the end of its term, with the suggestion that the new council pick it up as part of an ongoing piece of work. This hasn't been set a Workshop but would be happy to formalise this as an action from this meeting.

The Group Manager, Corporate Services and Risk & Assurance advised that the Strategy & Communications Advisor has been doing quite a bit of work on looking at other ways of being able

to gather information. The biannual residential survey is lacking now and not 'the way' to do things. So, there is work being done in the background on some other ways, that can be brought to the committee or workshop to look at these other ways of gathering in the information to you.

Moved Independent Chair Rachael Dean, seconded Deputy Mayor Gillet and resolved that:

1. A workshop be formalised 2 hours prior to the next Risk and Assurance Committee Meeting on the 11 May 2023 to review and discuss the following items:
 - Improving performance measures.
 - The way customer/community satisfaction data and feedback is collected.

Moved Independent Chair Rachael Dean, seconded Her Worship the Mayor and **Resolved** that:

1. The report be received
2. The Committee receive the Quarterly Report Q2 July – December 2022, attached as Appx 1.

- **Draft Risk and Assurance Committee Rolling Workplan – Late Agenda Item**

Independent Chair Rachael Dean advised that the Rolling Workplan includes the necessary areas of work the Committee should cover during the period. Any other unexpected and necessary items are added as required.

Group Manager, Corporate Services and Risk and Assurance went through the items on the Rolling Workplan and advised that the timings are very similar to the previous Risk & Assurance meetings.

The only question marks would be around:

1. **The Insurance** – Council is heavily reliant on insurers and brokers for this. The current renewals for this year, the renewal period was the 1st of November 2022 and we have only just finalised some of the insurances this month (February 2023).
2. **External Audit** – looks fine, but very much dependent on audit timing.
3. **Risk Workshop** – has now been agreed upon for 11 May 2023
4. **Risk Assessment Workshop** – There is intention to have a Risk Workshop for all council that is mandatory. There is a manual that was reviewed at the last Risk Workshop; however, it was not completed as only 2 Councillors turned up. Councils' tolerance for risk needs to be ascertained – this is something only Councillors can do (not Council Staff).
5. **Health & Safety Committee Wellbeing Update** – an update is required at every Risk & Assurance Meeting.
6. **Deep Dives** – these are often around Health & Safety and done by the relevant member of the leadership team, which enables the committee to focus on all different areas of potential risk. If there is any area of concern, or particular area of interest to look at, it can be done as a deep dive.

Area to Deep Dive – Cyber Crime to be added to the 11 May 2023 Confidential Agenda as a Discussion Item.

Moved Independent Chair Rachael Dean & seconded Cr Baird that:

1. The Draft Risk and Assurance Committee Rolling Workplan be received.

8. KA MATATAPU TE WHAKATAUNGA I TE TŪMATANUI RESOLUTION TO GO INTO PUBLIC EXCLUDED

(to consider and adopt confidential items)

Moved Independent Chair Rachael Dean, seconded Her Worship the Mayor and **Resolved** that the Risk and Assurance Committee confirm that the public were excluded from the meeting in accordance with Section 48, Local Government Official Information and Meetings Act 1987 at 2.05 pm.

The general subject of the matters to be considered while the public are 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 the resolution are as follows:

Item No.	General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under Section 48(1) for the passing of this resolution
1.	Confidential Minutes – 11 August 2022	Good reasons to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)
2.	Information Technology Security Penetration Testing Report	Good reasons to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)
3.	Quarterly Report on Whistleblower Services at December 2022	Good reasons to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)
4.	Risk Report	Good reasons to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)
5.	Financial Year End 2021-22 Audit Report	Good reasons to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)

This resolution is made in reliance on sections 48(1)(a) and (d) of the Local Government Official Information and Meetings Act 1987 and the particular interests or interests protected by section 7 of that Act, which would be prejudiced by the holding of the relevant part of the proceedings of the meeting in public are as follows:

Item No.	Interest
1	Protect the privacy of natural persons, including that of deceased natural persons
1	Protect information where the making available of the information: (i) would disclose a trade secret; and (ii) would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information (Schedule 7(2)(b)).
1	Enable any local authority holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations) (Schedule 7(2)(i))
3,4	Maintain the effective conduct of public affairs through- (i) the protection of such members, officers, employees and persons from improper pressure or harassment; or (Schedule 7(2)(f))
3,4	Maintain legal professional privilege (Schedule 7(2)(g))
3,4	Enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities; or (Schedule 7(2)(h))
2	Prevent the disclosure or use of official information for improper gain or improper advantage (Schedule 7(2)(j))

Moved Independent Chair Rachael Dean, seconded Cr Neale and **Resolved** that the business conducted in the 'Public Excluded Section' be confirmed and accordingly, the meeting went back to the open part of the meeting at 2:48 pm

**DATE OF NEXT RISK AND ASSURANCE COMMITTEE MEETING – 11 MAY 2023
COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM**



MEETING CLOSED AT 2:48 PM

Confirmed by:

Rachael Dean
Chair

Date:

11.05.23 – AUDIT AND RISK COMMITTEE – ACTION LISTING

Date		COMPLETED IN PROGRESS OVERDUE	Item	Action Required	Status	Lead Officer
1	10.08.21		Insurance review of the Airport.	This assets value will need to be reviewed and amendment once the renovations are completed.	Destination Westland (DW) need to take the lead on this. The Chief Executive has advised he will follow up with DW on this. Update: DWL are progressing this with Coast Valuations.	CE
2	09.11.21		Workshop: Evaluation of the performance of the Committee	Workshop to be scheduled with the first meeting of 2024.		Chair

Report to Committee



DATE: 11 May 2023
TO: Risk and Assurance Committee
FROM: Finance Manager, and Strategy and Communications Advisor

Quarterly Report – Q3 – 1 January – 31 March 2023

1. Summary

- 1.1. The purpose of this report is to inform the Committee of Council's financial and service delivery performance for the nine months ended 31 March 2023 (Q2).
- 1.2. This issue arises from a requirement for sound financial governance and stewardship with regards to the financial performance and sustainability of a local authority.
- 1.3. Council seeks to meet its obligations under the Local Government Act 2002 and the achievement of the District Vision adopted by the Council in June 2021, which are set out in the Long Term Plan 2021 - 2031. Refer page 2 of the agenda.
- 1.4. This report concludes by recommending that Committee receive the Quarterly Report Q3 January – March 2023, attached as **Appendix 1**

2. Background

- 2.1 The reason the report has come before the Committee is due to the requirement for the Committee to have current knowledge of Council's performance, both financial and non-financial. The quarterly report provides information for non-financial information against targets and objectives adopted in the Long Term Plan 2021-2031, and the Annual Plan 2022/2023 for the financial performance.

3. Current Situation

- 3.1. The current situation is that the Committee receives a quarterly report in a consistent format.
- 3.2. The Quarterly Report Q3 January – March 2023, attached as **Appendix 1** and contains the following elements:
 - 3.2.1. Statement of Service provision.
 - 3.2.2. Sustainability report on Financial Prudence.
 - 3.2.3. Whole of Council Statement of Comprehensive Revenue and Expenditure, including variance analysis.
 - 3.2.4. Capital Expenditure 2022/2023.
 - 3.2.5. Treasury report including loans, internal borrowing, cash investments, and debtors.
 - 3.2.6. Reserve Funds report.

4. Options

4.1. Option 1: The Committee does not receive the Quarterly Report Q3 January – March 2023.

4.2. Option 2: The Committee receives the Quarterly Report Q3 January – March 2023.

5. Risk Analysis

5.1. Risk has been considered and the following risks have been identified:

5.1.1. Financial risk: mismanagement through lack of awareness of the Council's financial position.

5.1.2. Reputational risk: poor activity performance through lack of oversight of how activity groups are tracking to their KPIs.

6. Health and Safety

6.1. Health and Safety has been considered and no items have been identified.

7. Significance and Engagement

7.1. The level of significance has been assessed as being low. The report is an administrative document for the Committee's information.

7.2. No public consultation is considered necessary.

8. Assessment of Options (including Financial Considerations)

8.1. Option 1: If the Committee does not receive the report there will be no oversight of the financial position of Council or whether the activity groups are achieving the level of service that Council determined through the long term and annual plans.

8.2. There are no financial implications to this option.

8.3. Option 2: This report is for information only to ensure oversight of Council's financial position and activities. Staff welcome feedback for continuous improvement of the quality of the information provided.

8.4. There are no financial implications to this option.

9. Preferred Option(s) and Reasons

9.1. The preferred option is Option 2.

9.2. The reason that Option 2 has been identified as the preferred option is that it provides the Committee with up-to-date information regarding Council's activities and financial position at the end of Q3. Doing nothing reduces the oversight offered by the Committee.

10. Recommendation(s)

10.1. That the report be received.

10.2. That Committee receive the Quarterly Report Q3 January – March 2023, attached as Appendix 1

Lynley Truman
Finance Manager

Emma Rae
Strategy and Communications Advisor

Appendix 1: Quarterly Report Q3 January – March 2023



WESTLAND DISTRICT COUNCIL
Q3 REPORT – 1 JULY 2022 – 31 MARCH 2023



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Statement of Service Performance

Leadership

Democracy

The following meetings and workshops were held during the period 1 January 2023 to 31 March 2023:

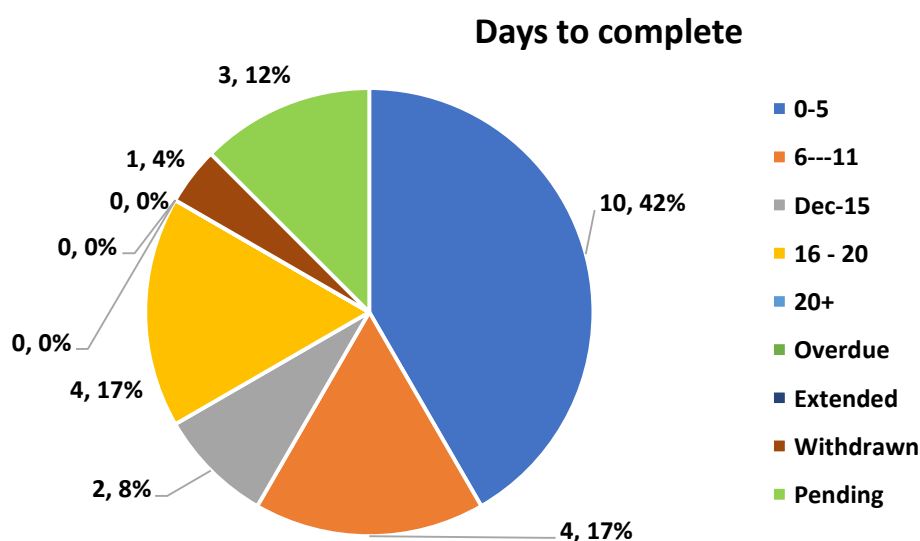
Date	Name of Committee/Subcommittee	Formal Meeting or Workshop
26 January	Cass Square Playground workshop	Workshop
30-31 January	Councillor Induction Tour – Northern Ward	Induction
7 February	Future of Local Government	Workshop
8 February	Hokitika WWTP project oversight subcommittee	Subcommittee meeting
9 February	Risk and Assurance Committee	Committee meeting
23 February	Council meeting	Council meeting
2 March	Budget Meeting	Workshop
7 March	Cycling & Walking subcommittee	Subcommittee meeting
15-16 March	Councillor Induction Tour – Southern Ward	Induction
23 March	Council meeting	Council meeting

LGOIMA

There were 24 requests for information under the Local Government Information and Meetings Act during this quarter. Information requested included:

- Resource consents
- Funding information
- Council processes information

17 requests were sent from the media directly to the Strategy and Communications Advisor for response.



* Not including media requests to Communications, which are typically answered on the same day.

How this activity contributes to Community Outcomes & Well-being

In this quarter the Democracy activity contributed to the Resilient Communities outcome through maintaining open governance and transparency. This supports the cultural wellbeing of the district.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
Resilient Communities	Responsible leadership	65% of residents satisfied with Council's leadership	45% - Biennial Residents' Satisfaction Survey February 2022.
Resilient Communities	The community understands what Council does	70% of residents who understand how Council make decisions	75% - Biennial Residents' Satisfaction Survey February 2022.

Corporate Services

Finance

Staff have been busy with the implementation of the cloud-based MagiQ system this quarter. The cloud based system was required for the Council to be able to implement e-invoicing, which is an initiative supported and encouraged by Government agencies. E-invoicing should provide more security around our data as supplier invoices will link directly into MagiQ rather than being emailed as a PDF document. The converse will apply to our invoices sent to Government agencies and other businesses that convert to e-invoicing. There has been some initial loss of functionality, particularly with regards to the availability of specific reports, but we are working through this with MagiQ and hope to be back to business-as-usual by the end of May.

The Finance Manager and Rates Officer have been working on the Annual Plan with the Strategy and Communications Advisor.

Strategy and Communications

The focus of this quarter has been the Draft Annual Plan 2023/2024 and Draft Annual Plan Consultation Document. The Strategy and Communications Advisor (SCA) manages this project and drafts the document with the financial information managed by the Finance team.

Another major piece of work was the submission to the Review for Local Government, which was written on behalf of Council to provide input into the Draft Report He mata whāriki, he matawhānui. The SCA has also been supporting the Stantec Team with planning engagement on the Hokitika Waste Water Treatment Plant upgrade project.

Work in the communications area has been business-as-usual, ensuring that information is provided to the public through Council's communication channels in a timely manner. A communications plan for the Annual Plan consultation process was developed and is being followed.

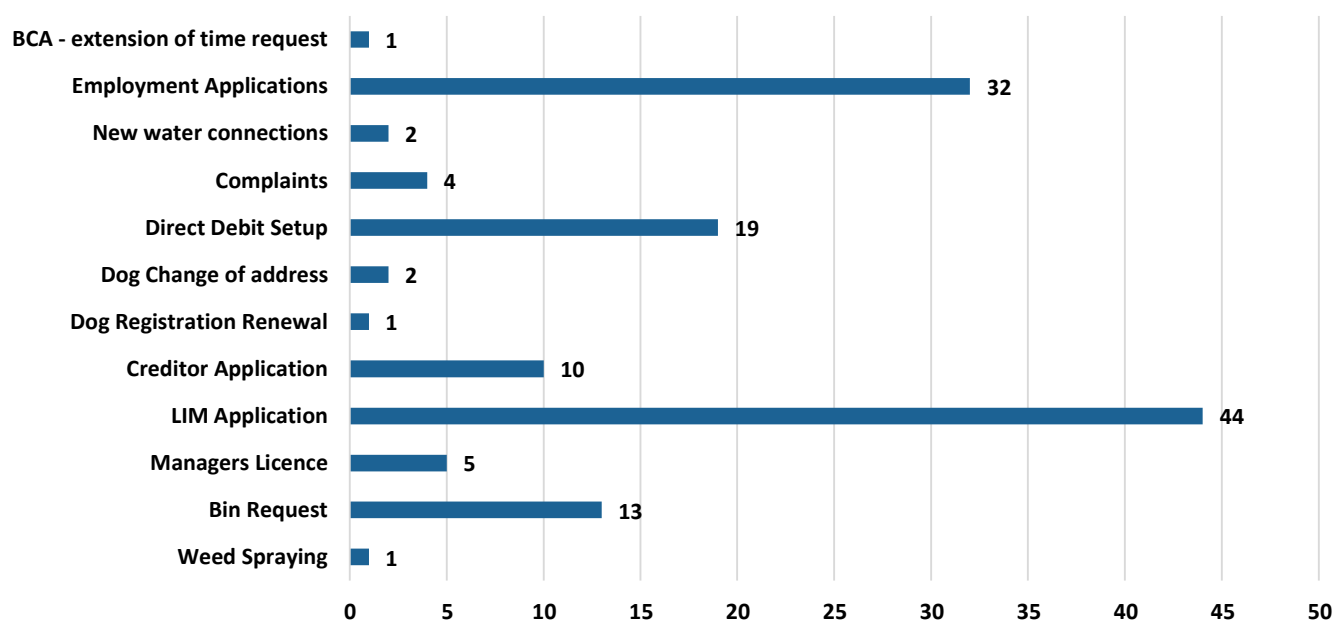
Information Management

The team has been busy with business-as-usual tasks relating to LIMS and other information management work. The team are testing the scanning of property files and ensuring all meta data is collected at source.

Staff continue to migrate documents from our legacy systems to the new document management system – with a priority being documents and records relating to Building, Planning, Licences and LIMS. This work was brought forward by the recent migration of the core system (MagiQ) to the cloud.

Online forms see consistent use on our website and staff have digitised more processes, (both internal and public facing) allowing users to interact with Council systems in a 100% digital manner.

Q3 - Online Forms



One example is the electronic recruitment tools, which (once approved) automatically make new positions available on Council’s website for online applications. Online job applications are linked to the tool and applications are automatically sent to the appropriate hiring manager for action.

Information Technology

In the IT Strategic Plan, one of the strategies is to move software onto the cloud as and when appropriate. During this quarter, the Council finance system (MagiQ Software) was moved to a cloud based system. This supports resilience in the event of staff being required to work from home, or business continuity if something was to happen to the Council building.

Several Projects are yet to be commenced or are in progress:

- **Network Infrastructure upgrade** – which includes WIFI, firewalls, and switches. The equipment for this has been purchased, but is yet to be installed.
- **Business continuity plan** –will be undertaken once the MagiQ software project is signed off.
- **Server consolidation** – the current servers are nearing end of life. This project is also considering the best options around whether these services are better being moved to the cloud or to continue with in-house servers. A report will be compiled outlining options.
- **Server Connectivity Redundancy** – currently network connectivity to the outside world is through a fibre connection with a back-up on a 4G connection. Council needs a more resilient alternative in the event of the fibre connections being broken. A satellite connection is being investigated as the alternative should the fibre go down.

How this activity contributes to Community Outcomes & Well-being

The Corporate Services activity contributes to community outcomes and well-being through supporting the Council to run its business. In working towards improved digitisation and improved customer service and outreach the community has opportunity to participate in Council processes more easily.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
Resilient Communities	Provide accountability about Council activities	<p>Legally compliant financial plans and reports adopted</p> <p>a. 100% LTP, Annual Plans and Reports adopted on time.</p> <p>b. 100% LTP and Annual Reports receive unqualified Auditor's Opinions.</p>	<p>a. 100%: The Annual Report 2021/2022 was adopted on 15 December 2022 as allowed by the amendment to the Local Government Act. The Annual Plan 2022/2023 was adopted on 30 June 2022.</p> <p>b. 100%: The Long Term Plan 2021 – 2031 received an unqualified Auditor's opinion. The Annual Report 2021/2022 received an unqualified Auditor's opinion.</p>
Resilient Communities	Effective engagement of the community during public decision making opportunities	65% of residents that believe they have been appropriately consulted	29% - Biennial Residents' Satisfaction Survey February 2022.
Resilient Communities	A comprehensive Customer Service Centre	80% of residents satisfied with the service they receive	76% - Biennial Residents' Satisfaction Survey February 2022.

Planning and Regulatory

Resource Management

Resource Consents

During this quarter, 29 resource consent applications were received. The most significant of these relate to:

- To replace an existing light pole with new telecommunications facility on Stafford Street, Hokitika.
- To subdivide land into 23 allotments and establish 21 residential dwellings on Ruatapu-Ross Road, Ruatapu.
- To operate a commercial rafting operation and camping facility, including helicopter transport on the Landsborough River between Clarke Bluff and Kea Flat.
- To undertake industrial activities relating to construction and storage of relocatable dwellings on Gibson Quay and Davie Street, Hokitika.
- To construct an oversized non-farming building on Cattle Drive, Haast.
- To undertake alterations to an existing oversized non-residential building resulting in a front yard setback and gross ground floor infringements on Hall Street, Hokitika.
- To subdivide into 5 allotments at Ruatapu-Ross Road, Ruatapu.
- To subdivide land into 8 allotments on the Otira Highway, Kumara.

Overall, 21 decisions were issued over this quarter, including 100% of these consents being granted under delegated authority. 15 of these decisions related to land use consents, the remaining 6 were associated with subdivisions.

Two resource consent applications proceeded to limited notification. Both outcomes to this notification was positive and no hearing was required. These consents were granted under delegated authority.

At present there are 56 live resource consent applications with the Planning Department, which are continuing to be processed. This is a significant increase compared to the 43 live consents reported last quarter.

Other activities

Non-compliance matters relating to off-site signage has increased this quarter. Sign education will be provided to the general public to hopefully minimise these issues moving forward. Conditions monitoring will continue next quarter, with the focus being on consents issued in 2017.

Two vacancies still exist within the Planning Team. Although there have been some strong candidates and interviews undertaken this quarter with one appointment likely in the next quarter.

It has been confirmed that the Te Tai o Poutini Plan (TTPP), being the one District Plan for Westland, Grey and Buller Districts, received 524 submissions to the Proposed Plan. Further submissions are set to open late April, with hearings proposed to commence in August 2023.

Customer Satisfaction Surveys have not been undertaken during this quarter, with no surveys submitted by the public. The survey remains available within a link contained within the email signature of Planning staff.

How this activity contributes to Community Outcomes & Well-being

The assessment of applications and provision of resource consent decisions has contributed to the economic and social well-being of the Westland District whilst ensuring environmental and cultural well-beings are protected or enhanced through sustainable resource use.

The resource consent process enables applicants to undertake activities that would not otherwise be permitted by existing legislation through a decision process that factors in those who may be affected and the receiving environment, in an effort to ensure natural justice achieved.

Community consultation in respect to the TTPP, being the future District wide statutory document for resource management, has ensured the four recognised well-beings are considered and provided for based on the values and priorities of the community.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
Sustainably Managed Environment	Resource consents processed in accordance with relevant legislation	100% of resource consents processed within statutory Time frames	90.47% of resource consents were processed within statutory time frames, with 2 consents not issued within the statutory timeframes.
Resilient Communities	Provide appropriate advice to customers	85% of users satisfied with the quality of the advice provided on resource management matters	No surveys submitted.

Inspections and Compliance

Building Control

No report has been received in this quarter.

Environmental Health – Food and Alcohol Licensing

Food Licensing

There were a slightly higher number of food inspections this quarter because of method of assessing when next visit is required. This is likely to be offset by a reduction in the number in the next quarter.

Alcohol Licensing

There has been a slowing down of the number of liquor licences dealt with in this quarter. Liquor licenses have a three-year cycle for renewals and a one year cycle for new applications.

How this activity contributes to Community Outcomes & Well-being

This activity contributes to the diverse economy of the district by enabling business to be complaint to local and national laws and regulations.

This activity supports the social and economic well-being of the district by ensuring that buildings are built safely and to be long lasting. Businesses that serve food and alcohol are supported to ensure a safe and healthy environment for patrons.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current Performance
Diverse Economy	Timely processing of Building Consents.	100% of building consents processed within 20 working days as per the requirements of the Building Act	No report has been received in this quarter.
Diverse Economy	Provide appropriate advice to customers.	85% of users satisfied with the quality of the advice	Building Consents

Community Outcome	Level of service	Measure / Target	Current Performance
		provided on building consent, environmental health and Liquor Licensing matters	<p>46% - Biennial Residents' Satisfaction Survey February 2022.</p> <p>Note: small base of 41 respondents</p> <p>Environmental Health</p> <p>40% - Biennial Residents' Satisfaction Survey February 2022.</p> <p>Note: small base of 17 respondents.</p> <p>Liquor Licencing</p> <p>70% - Biennial Residents' Satisfaction Survey February 2022.</p> <p>Note: small base of 10 respondents.</p>
Diverse Economy	Encourage compliance with health standards by undertaking inspections so that all food, liquor and other licensed premises comply with the relevant legislation.	100% licensed and registered premises are inspected at least annually.	<p>Food Premises</p> <p>27% (24/88 – based on currently registered businesses)</p> <p>Liquor Premises</p> <p>22% (9/41 – based on currently registered businesses)</p>

Animal Control

The animal control team has welcomed an additional staff member, easing the workload of the current animal control officer and allowing more time to focus on public education.

Compliance

New signage has been erected at Cass Square, Gibson Quay, Sunset Point and around to the Beach Front Hotel in Hokitika to remind dog owners to keep their dogs on leads and to pick up after their dogs. These signs also make visiting owners and dogs aware of where dogs need to be kept on leads.

Pound activities

A dog was dumped at the South Spit beach and retained for 7 days before being rehomed. All dogs that are not claimed by their owners have been happily rehomed and the Animal Control Officer keeps in contact with the new owners.

How this activity contributes to Community Outcomes & Well-being

This activity contributes to community resilience and sustainably managed environment, through the minimisation of harm from wandering dogs and stock. Education of owners ensures positive interactions for the community with dogs and stock.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current Performance
Resilient Communities Sustainably Managed Environment	Keep the public safe from dogs and wandering stock	90% Residents satisfied with the response provided	29% - Biennial Residents' Satisfaction Survey February 2022. Note: small base of 24 respondents.
		99% of known dogs registered by 30 June each year	99.39% - 1968/1980 known dogs registered
		Response times to Priority 1 callouts: 30 minutes or less (excluding travel time)	100% - 10 / 10 of response times to priority 1 callouts in 30 minutes or less

Emergency Management

No report has been received in this quarter.

How this activity contributes to Community Outcomes & Well-being

There is a direct link between helping communities to be more resilient in terms of not only resources but in the strength of their networks and ability to work together and coordinate themselves in emergency events. Individual and household preparedness continues to be a focus of Emergency Management messaging.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current Performance
Resilient Communities	Council is prepared for and maintains an effective response capacity to manage civil defence emergencies	Council's e-text alerting system is tested twice per annum. Achieved	This is an annual measure. The next round of data will be available in the 2022/2023 Annual Report.
		At least one Emergency Operations Centre (EOC) activation occurs annually (event or exercise). Achieved	This is an annual measure. The next round of data will be available in the 2022/2023 Annual Report.
		At least two training sessions are held annually for Council CDEM Incident Management Personnel Achieved	This is an annual measure. The next round of data will be available in the 2022/2023 Annual Report.
Resilient Communities	CDEM relationships with WC CDEM Group territorial authorities, emergency services, and life line utilities	Council is represented at CDEMG Joint Committee meetings by the Mayor, or a nominated attendee. 80% of the time.	No report has been received in this quarter.

are maintained and strengthened	Council is represented at CEG meetings by the Chief Executive or a nominated attendee. 80% of the time.	No report has been received in this quarter.
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Community Development and Assistance

The Community Development Advisor (CDA) has undertaken business-as-usual liaising with communities. Funding for community resilience projects continue to be a high priority for our Westland communities. During the quarter the CDA promoted available funding through the weekly Community Notices email, and meet with groups, organisations, and individuals, assisting with the completion of applications where needed.

All Communities who receive Township Development Funding have received the 2022-2023 funding, they have furnished Accountability Reports 2022-2023 and all Funding Agreements are signed and in place.

The CDA completed and submitted the Social Services Accreditation that is required by a Local Authority.

Waitangi Day

The CDA worked with Te Runanga o Makaawhio to achieve Waitangi Day funding of \$9,830.00 from the Commemorating Waitangi Day fund. Waitangi Day was celebrated in Hokitika with a full range of activities. Despite the weather leading up to the event, a large number of people attended the event - over 250 adults and many children. This very successful commemoration included presenting local Māori history, cultural practice and values which gave the community the opportunity to learn, reflect and grow based on their positive experience through simply engaging with Māori. Following the event an accountability General Report was submitted to the Commemorating Waitangi Day Fund (Ministry of Culture & Heritage).

Westland Community Public Toilet funding

All recipient communities have been contacted and Accountability Reports for 2022-2023 have started to arrive, with the aim of receiving all of them by 30 May and paying the funding in this financial year.

Major District Initiatives Funding

West Coast Riding for the Disabled has obtained an Extension of MDI Funding Agreement with Development West Coast. The WCRDA fourth payment has been processed and is with Development West Coast.

Safer Westland

The CDA is the coordinator for the Westland Safe Community Coalition, known as Safer Westland. A new Governance Group has been appointed. Safer Westland have met bi-monthly (January and March) with the Governance Group giving good direction on topics and speakers to support the kaupapa “Westland whanau and manuhiri are connected, safe and well”.

How this activity contributes to Community Outcomes & Well-being

Achieving positive results in funding applications encourages activities that build a sense of community, social inclusion and participation

Small Events funding encourages recreational and cultural celebrations and activities, which promote the acceptance of diversity with activities open to all life stages.

Safer Westland supports resilient communities by providing programmes and initiatives for vulnerable, at-risk and potentially isolated people.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
Resilient Communities	Supporting Communities to improve their social and cultural wellbeing	CDA co-ordinates funding and committee process for: <ul style="list-style-type: none"> • Creative Community Scheme funding local arts. • Sport NZ Rural Travel Fund. • Funding to promote events for Community well-being and social connectedness. Achieved	Achieved <ul style="list-style-type: none"> • Creative Communities The new triennium of Westland Creative Community Committee nominations has been confirmed by Council at 23 February Council meeting. Creative Communities funding round was advertised during March and April. • Sport NZ Rural Travel Funding – Additional funding for 2022-2023, contract variation has been signed by CEO and this funding been advertised to community sport clubs and groups. The normal Sport NZ Rural Travel Funding round in August 2023-2024 will be increased to \$12,825.00. • Other funding: Waitangi Day funding achieved \$9,830.00. worked with Te Runanga o Makaawhio and accountability General Report was submitted to the Commemorating Waitangi Day Fund (Ministry of Culture & Heritage).
Resilient Communities	Commitment to “Safer Westland”	Westland Safe Community Coalition maintains “Safer Westland” accreditation with NZ Safe Community Foundation. Achieved	Not achieved NZ Safe Community Foundation has dissolved and Westland Safer Communities reports through CE to Council.
		Safer Westland Community Coalition meets bi-monthly. Achieved	Achieved

Community Halls

Community Outcome	Level of service	Measure / Target	Current performance
Resilient Communities	Provide safe and useful community halls	80% of residents satisfied with the standard of their community hall	83% - Biennial Residents' Satisfaction Survey February 2022.

Facilities, and Leisure Services

Cemeteries

60m of stormwater pipe was installed to remedy the failing open drain on the western side of the cemetery that affected boundaries of two properties.

Material has been received on-site to progress the development of Muslim burial area. An area shift is underway for the Ross cemetery. The development for the lower site, reachable from Woolhouse Road is well underway. This development will secure burial plot availability in the area for many years to come.

How this activity contributes to Community Outcomes & Well-being

Local cemeteries are an important part of the cultural fabric of communities. Ensuring that the cemetery provides a place for all cultural beliefs and practises improves the well-being and cultural connectedness of the community.

Maintenance, landscaping and adhering to the relevant legislation for burials contributes to a sustainably managed environment by providing a pleasant and environmentally sound asset.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
Resilient Communities	Council owned cemeteries are appropriately maintained	Customer Satisfaction: The number of service requests received per cemetery	Hokitika: 0 Kumara: 4 Ross: 0
Sustainably Managed Environment		Hokitika: ≤ 5 Kumara: ≤ 5 Ross: ≤ 5	
Resilient Communities	Burials adhere to the relevant legislation	Standards for burial adhere to Cemeteries and Cremations Act 1964 100%	100% 9/9 Interments Hokitika: 7 Kumara: 1 Ross: 1
Sustainably Managed Environment			

Hokitika Museum

During the first quarter museum staff have been working on business-as-usual following a back-log due to staff sickness and the previous quarter's public interpretation workshops.

Business-as-usual involved working through the data on the collection database, and developing the student display and interactive for the Mayors Taskforce for Jobs careers expo day and art workshops.

How this activity contributes to Community Outcomes & Well-being

The Hokitika Museum’s vision is ‘Hei whakahaumako te tangata: Enriching today and tomorrow's people’. The Museum’s mission is to tell the stories of Westland, the wider West Coast and its people. The collection reflects the life of our communities in the extreme and inspiring place that is Te Tai Poutini - West Coast, New Zealand.

The Museum’s priority is to provide social, heritage, arts and cultural opportunities for the community and visitors. Those engaging with these opportunities will experience significant and sustained improvement in wellbeing.

This engagement can be through online and physical opportunities. In particular, creating a website and content for social media acts as an online conduit between the public and the Museum’s heritage collections and initiatives.

To further support community cultural wellbeing, additional collection audits and targeted research has been conducted to support the Museum website, social media accounts, collection readiness priorities, Te Whatanui - Archives and Research Centre Project and Ngā Whakatūranga Project.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
Resilient Communities	Collections developed and maintained with access provided	Collections continue to grow, in line with Hokitika Museum policies.	Achieved
		Deaccessions and disposals are aligned with Hokitika Museum policies.	Achieved
		Backlog of records and documentation reduced.	Achieved

Parks and Reserves

Successful dethatching, resowing and fertilising of Hokitika’s Cass Square post-WildFoods Festival was undertaken in mid-March. The playing fields are due to re-open on 13 May 2023.

How this activity contributes to Community Outcomes & Well-being

Recreational facilities provide opportunities for the community to participate in outdoor activities and enhance health and well-being. Sports events bring additional visitors to the district, which contributes to the local economy.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
Sustainably Managed Environment	Reserves are pleasant, enjoyable and safe places	90% of residents satisfied with parks and reserves	66% - Biennial Residents’ Satisfaction Survey February 2022.
Resilient Communities			

Public Toilets

There are two toilets in the Council network that are not on township sewage or septic tank. Otira is a cube toilet which had been used for Freedom Camping sites. This cube toilet requires frequent pump outs from the holding

tank. The Bruce Bay toilet is a ‘dry vault’ system which should only require 6 monthly pump / cleanouts. Issues have recently surfaced where users have been dumping rubbish into the toilet making it impossible to fully pump out, at present the vault is about 30% full with rubbish and will require a full cleanout in the next year, which may require a person to enter the tank.

It is difficult to inspect toilets 270km south to Haast or 100km East in Otira. Council staff must rely on users or local communities to report faults and damage. A cleaning record form is adhered to the wall in most toilets advising when last cleaned and to requesting users email to report any issues.

The main utilisers of public toilets are tourists, with any feedback received being by way of an email or service request if there is an issue with the toilets.

How this activity contributes to Community Outcomes & Well-being

Public toilets protect the environment by providing safe and clean facilities for visitors and residents. Increasing the availability in strategic locations reduces the likelihood of environmental contamination. Providing public toilets at or near recreation areas such as playgrounds allows the community to enjoy these areas more freely bringing the social benefit of recreation and socialisation.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current Performance
Sustainably Managed Environment	Provide public toilets throughout the district	85% of residents satisfied with the service.	63% - Biennial Residents’ Satisfaction Survey February 2022.
Resilient Communities			

West Coast Wilderness Trail

Trail Vandalism

Mahinapua accessible toilet was destroyed during February. The Camp Creek Shelter in Ross was also vandalised, and has since been rebuilt.

Storm Damage in Milltown

The trail suffered moderate flooding damage in February which deteriorated with the rain in March. Council have applied to MBIE for funding of \$44,144.10 to upgrade culverts, install additional culverts and resurface areas of the trail. The trail is currently open and passable but not at its best standard.

How this activity contributes to Community Outcomes & Well-being

The West Coast Wilderness Trail contributes to the diverse economy by attracting visitors to the district who contribute to the economy by using tourism operators, accommodation, hospitality venues and retail outlets.

Recreational use of the trail contributes to the well-being of the community by providing opportunities for health and fitness, and to enjoy competitive events on the trail.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current Performance
Diverse Economy	The cycle trail is well used	Numbers using the trail as measured by trail counters	Total users recorded 33,090 Increase of 38% on Q2.

**Resilient
Communities**

**increase by 10% per
annum.**

Westland District Library

Library users are choosing to spend more time in the library reading, relaxing, browsing, socialising, learning and working, and footfall and income from the rental of spaces have increased this quarter. Children’s holiday activities and a new photography programme for teens have been popular, and a new Tai Chi for Arthritis and Falls Prevention class has been oversubscribed. Staff time and lack of space increasingly limit the number of people attending programmes and events and the number of events.

The physical and digital collections are performing well with a significant increase in the use of Kanopy film streaming. The use of DVDs has continued to decline and staff have decided to stop purchasing new DVDs. Use of the APNK computers and Wi-Fi has increased as tourism recovers across the district. The provision of free access to the internet supports digital equity and helps bridge the digital divide, for example, many residents and visitors completed their Census papers online at the library.

Staff have continued to upskill and undertake training opportunities to ensure they have the knowledge and skills required to support the evolving needs and expectations of our patrons and the communities we support.

How this activity contributes to Community Outcomes & Well-being

The library continues to support literacy and offer activities that are inclusive, foster connection, reduce isolation and promote active citizenship. The library has maintained access to the recreational and cultural facilities it provides and continues to support the wellbeing and resilience of our communities across the district.

Performance in this activity

Community Outcome	Level of service	Performance measures (KPI)	Current performance
Resilient Communities	Provide the district with quality library services that are responsive to the needs and wellbeing of the diverse communities.	95% of residents satisfied with library services	91% - Biennial Residents’ Satisfaction Survey February 2022.

Land Transport

While the summer season for the West Coast has been excellent in terms of weather there have still been weather events that have caused damage to isolated parts of the network. In February severe weather caused damage to Forks Okarito Road. Funding applications for additional emergency works funds have been loaded in draft format into Transport Investment Online (TIO) awaiting further cost estimates prior to submission for approval.

Bridge Inspections are presently being programmed by WSP to be carried out in the final quarter and reported on before the end of the fiscal year.

Scoping and consent applications are underway for the erosion experienced on the Haast Jackson Bay Road with the pavement rehabilitation project underway and progressing well.

Footpath maintenance and renewals are well underway with the majority of the works focusing on the Ross, Whataroa and Kaniere Townships with smaller isolated pieces of work in Hokitika and Kumara.

How this activity contributes to Community Outcomes & Well-being

Council staff are implementing the Combined West Coast Transportation AMP Improvement plan, which aims to identify and inform the next Land Transport Plan Funding Application in 2023. This is a significant body of development work and investigation that will involve community engagement to help identify the priority areas as perceived by the customers. This will greatly assist in Council's ability to anticipate and plan future improvement works that improve both social and economic factors within the community. Well-maintained, safe and efficient transportation networks are able to make a measurable contribution towards environmental improvements and sustainability for the wider community.

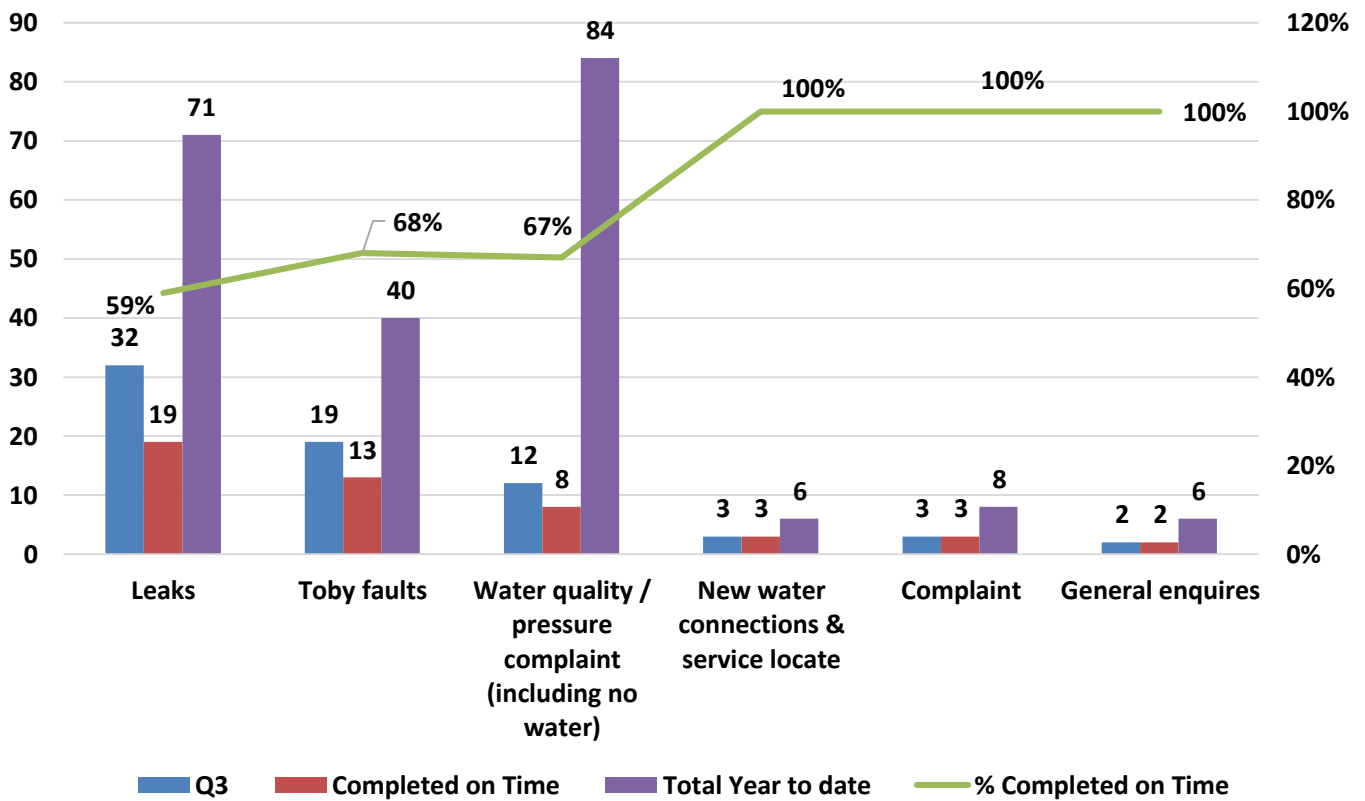
Performance in this activity

Community Outcome	Level of service	Performance measures (KPI)	Current performance
Diverse Economy Resilient Communities	The transportation network is safe for all users in Westland District	Road safety: The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number. 0 fatalities and serious crash injuries.	This is an annual measure. The next round of data will be available in the 2022/2023 Annual Report.
Diverse Economy Resilient Communities	The surface condition of roads in Westland is of good quality	Road Condition: The average quality of ride on a sealed local road network, measured by smooth travel exposure. Primary Collector >= 93% Secondary Collector >= 93% Access >= 90% Low Volume >= 89%	This is an annual measure. The next round of data will be available in the 2022/2023 Annual Report.
Resilient Communities		>70% of residents are satisfied with the standard and safety of Council's unsealed roads.*	41% - Biennial Residents' Satisfaction Survey February 2022.

Community Outcome	Level of service	Performance measures (KPI)	Current performance
Diverse Economy Resilient Communities	The surface condition of roads in Westland is maintained to a high standard	Road maintenance: ≥6.5% of the sealed local road network that is resurfaced	This is an annual measure. The next round of data will be available in the 2022/2023 Annual Report.
Resilient Communities	Footpaths are maintained in good condition and are fit for purpose	Footpaths: 90% footpaths within a territorial authority district that fall within the level of service or service standard for the condition of footpaths that is set out in the territorial authority's relevant document (such as its annual plan, activity management plan, asset management plan, annual works program or long term plan).	This is an annual measure. The next round of data will be available in the 2022/2023 Annual Report.
Resilient Communities	Response to service requests are dealt with promptly	Customer service requests: 100% within 3 days customer service requests relating to roads and footpaths to which the territorial authority responds.	This is an annual measure. The next round of data will be available in the 2022/2023 Annual Report.

Drinking Water

There were 71 water related service requests recorded between 1 January – 31 March 2023.



The new Fox Glacier water treatment plant construction is well advanced and expected to be operational by October 2023. Recent photos have been posted on the council website showing progress of the membrane filtration plant.

Five of our nine water treatment plants that were not chlorinated have now had equipment installed. This is expected to be commissioned and ready for operation during May 2023. Chlorination of these plants meets the requirements of the Drinking Water Quality Assurance Rules.

Several planned water shutdowns have occurred for maintenance and installation of a burst control valve in Hokitika. Due to Contractor inexperience, in all three cases, there was a wider shutdown area, of which residents were not informed by the usual communications. The majority of service requests relating to continuity of supply can be attributed to this issue.

How this activity contributes to Community Outcomes & Well-being

The following project improvements are aligned with ensuring a sustainably managed environment and resilient communities:

- Fox WTP Upgrade
- Chlorination of water treatment plants

Performance in this activity

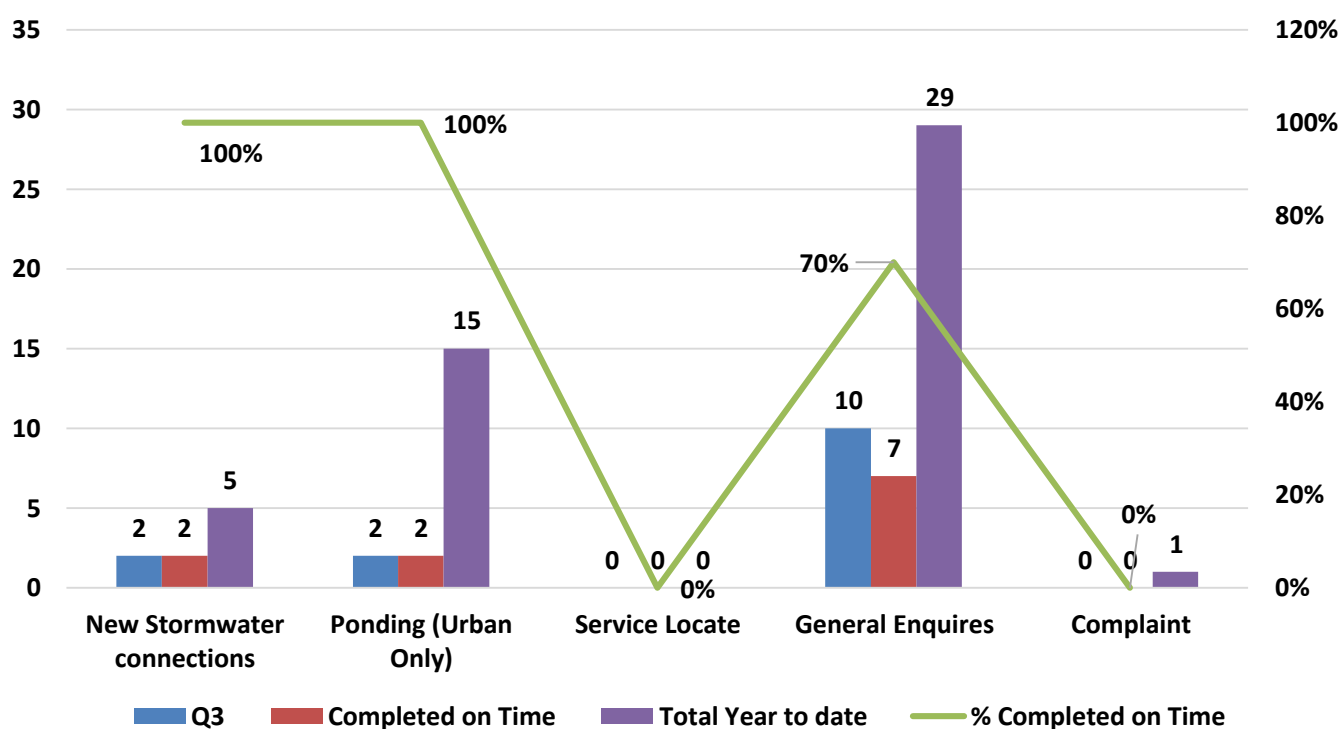
Community Outcome	Level of service	Performance measures (KPI)	Current performance
Resilient Communities	Council supplied potable water is safe to drink	<p>Safety of drinking water:</p> <p>The extent to which the local authority’s drinking water supply complies with:</p> <p>a) Part 4 of the drinking water standards (bacteria compliance criteria), 90% and</p> <p>b) Part 5 of the drinking-water standards (protozoal compliance criteria) 90%</p>	<p>(a) To date, 8 out of the 9 supplies are fully compliant with bacterial compliance criteria at both the water treatment plant and in the distribution zone. Fox Glacier is on a permanent boil water notice until the new WTP is operational.</p> <p>(b) 0 out of the 9 supplies are compliant with protozoal compliance criteria.</p> <p>Non-compliance is due to technical requirements to prove compliance.</p> <p>Barriers for protozoa are in place and Council staff have recently had approval to implement a data compliance tool at the treatment plants, to assist with compliance in this area.</p>
Resilient Communities	Requests for service are dealt with promptly	<p>Fault response times:</p> <p>Where the local authority attends a call-out in response to a fault or unplanned interruption to its networked reticulation system, the following median response times measured:</p> <p>a) 95% attendance for urgent call-outs: from the time that the local authority receives notification to the time that service personnel reach the site (2 hours) , and</p> <p>b) 100% resolution of urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption. (12 hours)</p> <p>c) 100% attendance for non-urgent call-outs: from the time that the local</p>	<p>a) 27% (20/75)</p> <p>b) 87% (65/75)</p> <p>c) 47% (52/110)</p> <p>d) 68% (75/110)</p>

Community Outcome	Level of service	Performance measures (KPI)	Current performance
		<p>authority receives notification to the time that service personnel reach the site (24 hours) , and</p> <p>d) 100% resolution of non-urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption (72 hours).</p>	
<p>Sustainably Managed Environment</p>	<p>Council supplied water is reliable</p>	<p>Maintenance of the reticulation network:</p> <p>The percentage of real water loss from the local authority’s networked reticulation system (including a description of the methodology used to calculate this).</p> <p>Council does not intend to measure this as it will impose an unreasonable cost.</p>	<p>Not measured</p> <p>Monitored in a number of ways including; telemetry, water meters, repair program, mains replacements and pressure management. This is in context with the Benchloss NZ Manual.</p>
<p>Sustainably Managed Environment</p>		<p>Demand management:</p> <p>The average consumption of drinking water per day per resident within the territorial authority district is < 500l/day.</p>	<p>Not measured.</p> <p>Council does not have the equipment to measure average consumption hence a new three yearly measurement has not been performed since 2016/2017.</p> <p><i>Most recent measurement was 2016/2017: Winter 253l per head, Summer 480l per head</i></p>
<p>Resilient Communities</p>	<p>Customers are generally satisfied with the Council supplied water</p>	<p>Customer satisfaction:</p> <p>The total number of complaints received by the local authority about any of the following:</p> <ul style="list-style-type: none"> a) Drinking water clarity b) Drinking water taste c) Drinking water odour d) Drinking water pressure or flow e) Continuity of supply, and 	<ul style="list-style-type: none"> (a) 2 (b) 0 (c) 0 (d) 9 (e) 73 (f) 5 <p>Total number of complaints = 89</p> <p>Complaints per 1000 connections = 31.4 (2830 connections)</p>

Community Outcome	Level of service	Performance measures (KPI)	Current performance
		<p>f) The local authority's response to any of these issues.</p> <p>Expressed per 1000 connections to the local authority's networked reticulation system.</p> <p>25 per 1000 connections</p>	

Stormwater

There were 14 Stormwater related service requests recorded between 1 January – 31 March 2023.



The Town Belt East project has now been completed. This project included the installation of a 1200mm diameter concrete pipeline from the racecourse to the river. Several specialised manholes were also installed after manufacturing delays.

How this activity contributes to Community Outcomes & Well-being

The following project improvements are aligned with ensuring a sustainably managed environment and resilient communities:

- Town Belt East stormwater pipeline

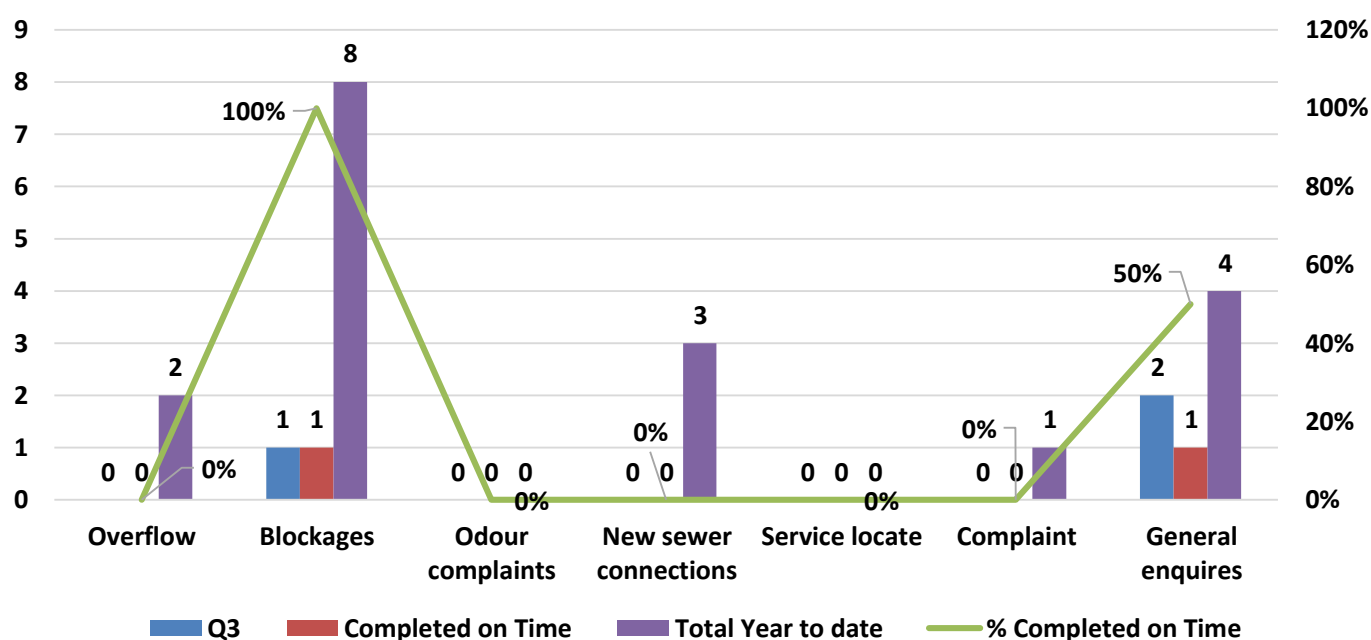
Performance in this activity

Community Outcome	Level of service	Performance measures (KPI)	Current performance
Sustainably Managed Environment	Council Stormwater systems have the capacity to resist major storms and flooding events	System adequacy: a) The number of flooding events that occur in a territorial authority district. No more than 2. b) For each flooding event, the number of habitable floors affected. 10 per 1000 properties connected to the territorial authority's stormwater system.	a) 0 – flooding events affecting habitable floors within the Council reticulated stormwater system. b) Total habitable floors = 0 Per 1000 connections = 0 (548 connections)

Community Outcome	Level of service	Performance measures (KPI)	Current performance
Sustainably Managed Environment Resilient Communities	Requests for service are dealt with promptly	Response times: The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that service personnel reach the site. (95% within 2 hours)	No flood events in this quarter.
Sustainably Managed Environment Resilient Communities		Customer Satisfaction: The number of complaint received by a territorial authority about the performance of its storm water system, expressed per 1000 properties connected to the territorial authority's storm water system. 10 per 1000 connections	Total number of complaints = 16 Complaints per 1000 = 29.2 (548 connections) <i>The majority relate to ponding within the Hokitika area during storm events. No habitable floors have been affected.</i>
Sustainably Managed Environment Resilient Communities	Council storm water systems protect the natural environment	Discharge compliance: 100% Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: a) Abatement notices b) Infringement notices c) Enforcement orders; and d) convictions	100% compliance.

Wastewater

There were 3 Wastewater related service requests recorded between 1 January – 31 March 2023.



The sewer pipeline upgrade ('Z line') project which included a new section of pipeline from Park Street to just short of Hampden Street has now been completed.

Council staff and iwi representative are continuing to work together along with Councils consultants, Stantec, on preferred options and locations for the new Hokitika wastewater treatment plant.

Out of the 7 complaints for system and adequacy, only 2 are recorded as dry weather overflows. When there is no weather recorded on the Service Request, it is taken as dry weather for performance purposes. Overflows are caused by fat or other objects other than the 3 P's (Pee, Poo & Paper) such as "flushable" wipes (that are not actually flushable) and cleaning wipes.

How this activity contributes to Community Outcomes & Well-being

The following project improvements are aligned with ensuring a sustainably managed environment and resilient communities:

- Sewer pipeline upgrade ('Z line')
- Hokitika Wastewater Treatment Plant Project

Partnering with iwi in a co-governance structure is aligned with Resilient Communities relating to community engagement.

Performance in this activity

Community Outcome	Level of service	Performance measures (KPI)	Current performance
Resilient Communities	Council wastewater systems are managed without	System and adequacy: The number of dry weather sewerage overflows from the territorial authority's sewerage system.	7 complaints Complaints per 1000 connections = 0.3 (2203 connections)

Community Outcome	Level of service	Performance measures (KPI)	Current performance
Sustainably Managed Environment	risk to public health	10 per 1000 connections	
Resilient Communities Sustainably Managed Environment	Council wastewater systems are safe and compliant	<p>Discharge compliance: 100% Compliance with the territorial authority's resource consents for discharge from its sewerage system measured by the number of:</p> <ul style="list-style-type: none"> a) abatement notices b) infringement notices c) enforcement orders, and d) convictions. <p>Received by the territorial authority in relation those resource consents.</p>	100% compliance
Resilient Communities Sustainably Managed Environment	Customers are generally satisfied with the Council wastewater systems	<p>Fault response times: Where the territorial authority attends to sewerage overflows resulting from a blockage or other fault in the territorial authority's sewerage system, the following median response times measured:</p> <ul style="list-style-type: none"> a) attendance time: from the time that the territorial authority receives notification to the time that service personnel reach the site (2 hours), 95% and b) resolution time: from the time that the territorial authority receives notification to the time that service personnel confirm resolution of the blockage or other fault (4 hours) 90%. 	<ul style="list-style-type: none"> a) 67% (2/3) b) 67% (2/3)
Resilient Communities		<p>Customer satisfaction: The total number of complaints received by the</p>	<ul style="list-style-type: none"> a) 0 b) 2 c) 4 d) 1

Community Outcome	Level of service	Performance measures (KPI)	Current performance
Sustainably Managed Environment		territorial authority about any of the following: <ul style="list-style-type: none"> a) sewage odour b) sewerage system faults c) sewerage system blockages, and d) the territorial authority's response to issues with its sewerage system, <ul style="list-style-type: none"> a) <i>2 - this measure should not have been included in the LTP and will not be reported on.</i> b) 25 per 1000 connections 	<ul style="list-style-type: none"> a) New measure – this measure should not have been included in the LTP and will not be reported on. b) Total number of complaints = 7 <p>Complaints per 1000 connections = 0.3 (2203 connections)</p>

Solid Waste

The Westland District Council waste management team have been working constructively in the provision of additional recycling capability and improvements at the transfer station site and Butlers Landfill.

They have been involved in the regional waste management contract development and have had inputs to the investigation into C&D (Construction and Demolition) recycling services investigation.

How this activity contributes to Community Outcomes & Well-being

These activities contribute to Council's focus on sustainable waste management practices:

- Increasing the quantity of recyclable material extracted from the waste stream.
- Monitoring of recycling bin materials.
- Educating residents on improved waste management practises.

Performance in this activity

Community Outcome	Level of service	Performance measures (KPI)	Current performance
Sustainably Managed Environment	Solid waste is managed appropriately	All necessary consents for solid waste activities and capital projects are applied for, held and monitored accordingly.	100% consents in place and monitored.
Sustainably Managed Environment	Maximised recycling efficiency	Reduce incidents of recycling bin contamination.	8% contamination

Whole of Council Financial Summary
Sustainability Report

Total revenue	Total expenditure	Total surplus/(deficit)
\$24.3M	\$23.74M	\$0.56M
Is -4.05% less than the total budget of \$25.33M	Is 8.47% more than the total budget of \$21.89M	Against a budget of \$3.44M

SUSTAINABILITY

Rates to operating revenue **59.30%**

Rates Revenue	\$14.41M

Operating Revenue	\$24.3M

59.3% of operating revenue is derived from rates revenue. Rates revenue includes penalties, water supply by meter and is gross of remissions. Operating revenue excludes vested assets, and asset revaluation gains.

Balanced budget ratio **102.36%**

Operating revenue	\$24.3M

Operating expenditure	\$23.74M

Operating revenue should be equal or more than operating expenditure. Operating revenue excludes vested assets and asset revaluation gains. Operating expenditure includes depreciation and excludes landfill liability and loss on asset revaluations. Year to date revenue is 102.36% of operating expenditure.

Interest to rates revenue (LGFA Cov.) **3.13%**

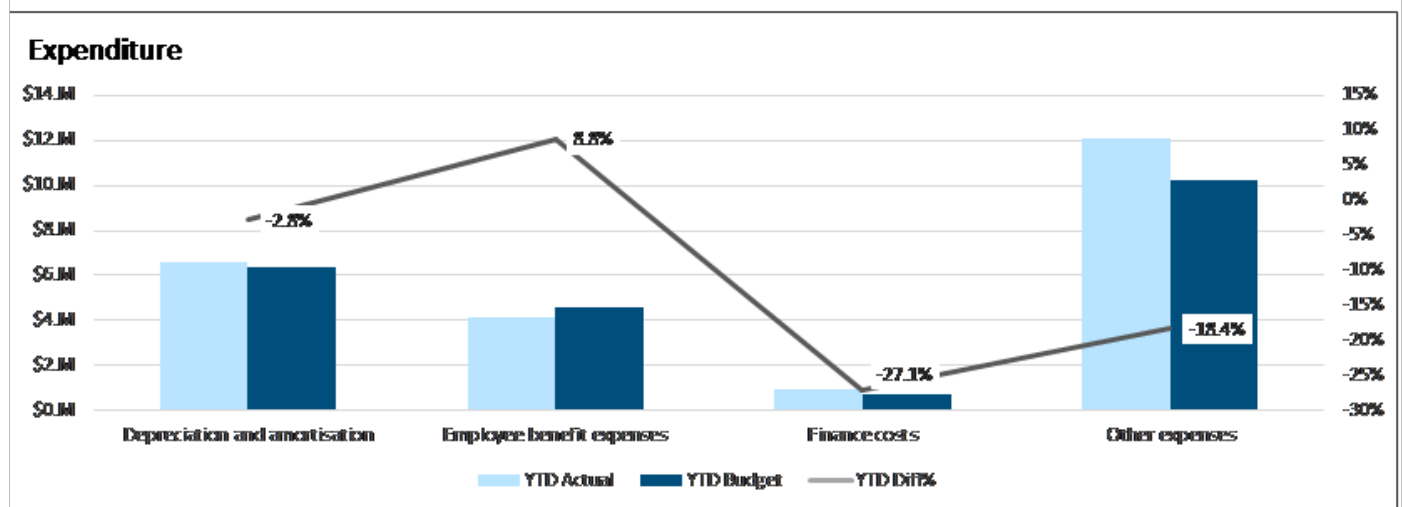
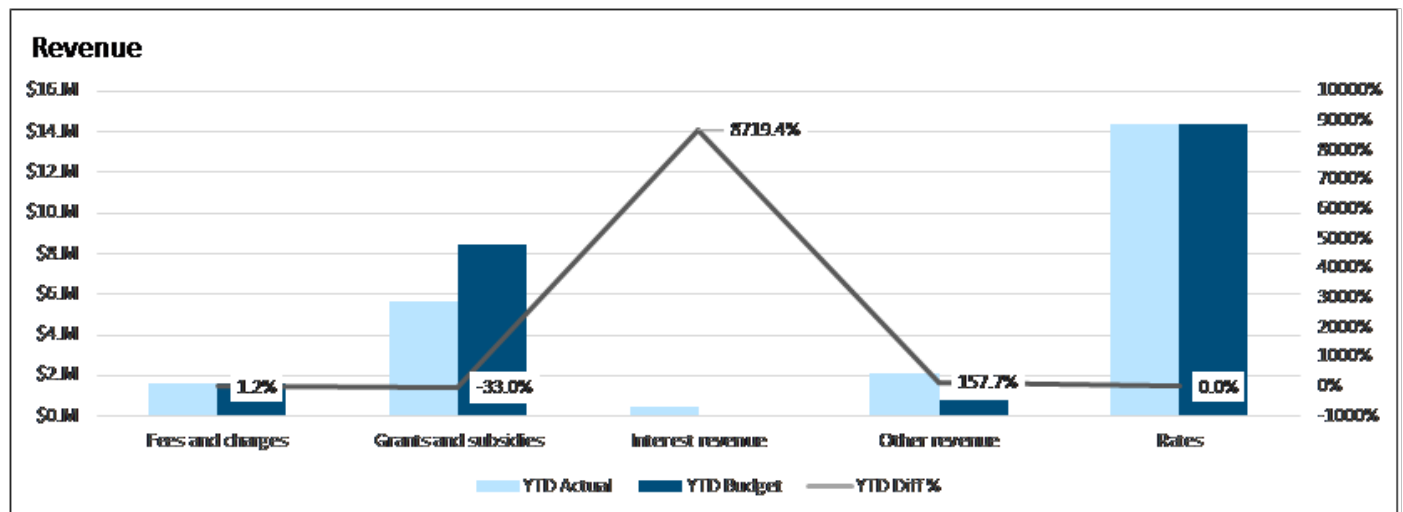
Net interest and finance costs	\$0.45M

Rates Revenue	\$14.41M

3.13% of rates revenue is paid in interest. Our set limit is 25% of rates revenue. Net interest is interest paid less interest received. Rates revenue includes penalties, water supply by meter and gross of remissions.

Interest to operating revenue		1.86%
Net Interest and finance costs	\$0.45M	
Operating revenue	\$24.3M	
1.86% of operating revenue is paid in interest. Our set limit is 10% of operating revenue. Net interest is interest paid less interest received.		
Liquidity Risk (LGFA Cov.)		169%
Gross debt	\$29.82M	
Undrawn committed facilities	\$3.98M	
Cash and cash equivalents	\$14.5M	
The liquidity risk policy requires us to maintain a minimum ratio of 110% which is also an LGFA covenant. Council's current liquidity risk is 169%. Gross debt includes pre-funding of \$3m invested in term deposit.		
Essential services ratio		95.31%
Capital expenditure	\$5.01M	
Depreciation	\$5.25M	
Capital expenditure should be equal to or more than depreciation for essential services. Year to date capex is 95.31% of depreciation. Essential Services are Water Supply, Wastewater, Stormwater, and Rooding. Adverse ratio in March continues to be a result of the lag in processing capital works invoices. The ratio continues to improve. Forecast depreciation is \$6.9M and forecast essential services capital spend (excluding Hokitika WWTP) is \$13.2M.		

Revenue and Expenditure



Statement of Comprehensive Revenue and Expenditure

Statement of Comprehensive Revenue and Expense							
	Notes	Full Year Forecast (\$000)	Full Year Budget (\$000)	YTD Budget (\$000)	Actual YTD (\$000)	Variance YTD (\$000)	Var/Bud %
Revenue							
Rates	01	19,224	19,227	14,406	14,403	(3)	(0.02%)
Grants and subsidies	02	10,679	11,291	8,468	5,673	(2,795)	(33.01%)
Interest Revenue	03	491	7	6	489	483	8,719.42%
Fees and Charges	04	2,177	2,177	1,633	1,653	20	1.22%
Other revenue	05	2,430	1,193	816	2,085	1,269	155.47%
Total operating revenue		35,001	33,896	25,329	24,303	(1,026)	(4.05%)
Expenditure							
Employee Benefit expenses	06	5,713	6,079	4,545	4,144	(402)	(8.83%)
Finance Costs	07	1,171	987	740	940	200	27.06%
Depreciation	08	8,701	8,515	6,387	6,566	180	2.82%
Other expenses	09	15,390	13,871	10,217	12,093	1,875	18.35%
Total operating expenditure		30,976	29,452	21,889	23,743	1,854	8.47%
Operating Surplus/(Deficit)		4,025	4,444	3,440	560	(2,880)	(83.71%)

Notes to the Statement of Comprehensive Revenue and Expenditure

Comments are provided on permanent variances over \$25,000 only.

Note 1 - Rates							
	Full Year Forecast (\$000's)	Annual Plan (\$000's)	Annual Plan YTD (\$000's)	Actual YTD (\$000's)	Variance YTD (000's)	Var/Bud %	Notes
Rates	19,224	19,227	14,406	14,403	(3)	(0%)	
Total - Rates	19,224	19,227	14,406	14,403	(3)	(0%)	
Note 2 - Grants and Subsidies							
	Full Year Forecast (\$000's)	Annual Plan (\$000's)	Annual Plan YTD (\$000's)	Actual YTD (\$000's)	Variance YTD (000's)	Var/Bud %	Notes
Grants & Contributions	3,255	2,135	1,601	3,064	1463	91%	Timing. Main receipts to date include Waka Kotahi subsidy of \$1.9M and Community Services grants \$505k
Capital Subsidies	7,424	9,156	6,867	2,609	(4,258)	(62%)	Timing. Major funding received was \$1.4M for Hokitika swimming pool and Waka Kotahi subsidy of \$717k.
Total - Grants and Subsidies	10,679	11,291	8,468	5,673	(2,795)	(33%)	
Grant income brought forward from 2020-21 is recognised as it is expensed.							
Note 3 - Interest Revenue							
	Full Year Forecast (\$000's)	Annual Plan (\$000's)	Annual Plan YTD (\$000's)	Actual YTD (\$000's)	Variance YTD (000's)	Var/Bud %	Notes
Interest Revenue	491	7	6	489	483	8,719%	Unbudgeted interest received from term deposits, mainly from past grant funding receipts and prefunding. Also starting to receive interest on Swaps whereas in the past these have been a finance cost.
Total - Interest Revenue	491	7	6	489	483	8,719%	
Note 4 - Fees and Charges							
	Full Year Forecast (\$000's)	Annual Plan (\$000's)	Annual Plan YTD (\$000's)	Actual YTD (\$000's)	Variance YTD (000's)	Var/Bud %	Notes
Friends of the Library	1	2	2		(1)	(78%)	
Inspection Fees	182	182	136	137	1	0%	
Building Accreditation	22	26	19	16	(3)	(18%)	
Building Checks	3	5	4	2	(2)	(54%)	
Building Consents	68	72	54	50	(4)	(7%)	
Burial Fees	44	43	32	33	1	3%	
Camping Ground Licence Fees	31	7	5	7	2	34%	
Cass Square Hire Char	13	13	10		(9)	(96%)	
Compliance Certificates	48	43	32	37	5	16%	
Compliance Schedule Fees	28	28	21	21	1	3%	
DVD Rental	2	2	1	1		8%	
Land Information Memo	51	130	97	51	(46)	(47%)	Potentially revenue expectations too high as there is a downward trend compared to prior years.
Liquor Licenses	85	98	74	61	(13)	(18%)	Fees vary due to Licence renewal type, some 12 months, others two or three years.
Monitoring Revenue	2	2	2	2	()	(18%)	
Photocopying Revenue	6	6	4	4	()	(1%)	
Plant Hire	132	141	106	102	(3)	(3%)	
Processing Fees	281	247	185	220	34	19%	Strong demand continues in the building sector with building processing fees being \$68k over budget but planning \$34k under budget.
Refuse Site Fees	865	810	608	676	68	11%	Under-budgeted for these fees
Resource Consents	176	175	131	132	1	1%	
Trade Waste Fees	82	101	75	57	(19)	(25%)	Over budgeted this revenue but partially offsets under-budget of Refuse Site Fees
Waste Levy	53	45	34	42	8	24%	
Total - Fees and Charges	2,177	2,177	1,633	1,653	19,958	1%	

Note 5 - Other Revenue							
	Full Year Forecast (\$000's)	Annual Plan (\$000's)	Annual Plan YTD (\$000's)	Actual YTD (\$000's)	Variance YTD (000's)	Var/Bud %	Notes
Impounding Fees	2	5	4	1	(3)	(78%)	
Nomination Fees	1			1	1	0%	
Petrol Tax Income	110	126	95	78	(16)	(17%)	This is currently an accrual based on the last payment received which was in June 2022.
Rental	111	60	45	99	54	122%	Includes internal rent charge to iSite \$48k
Reserve Fund Revenue	191	44	33	180	147	447%	This is a result of continuing strong demand in the building sector.
Funeral Parlour Licences	3					0%	
Capital Contributions	11	13	10	8	(2)	(22%)	
Dividends	520	470	250	300	50	20%	Dividend received 50k over budgetd. Forecast includes 220k subvention payment.
Dogs Registration	115	110	106	111	5	5%	
Fines	16	2	2	14	13	838%	
Food Premises Licences		20	15	25	11	72%	
Gain on Disposal	12			12	12	0%	
Gain on Swap	901	150	113	863	751	667%	Changes in swap values due to increasing interest rate but also offset by loss in swaps.
Hairdressers Licences	1	3	3	2	(1)	(6%)	
Hawkers Licences	2	1	1		(1)	(39%)	
Legal Fees Recovered	28	2	2	28	26	1,750%	Higher than expected recovery of fees but legal costs also higher than budgeted
LIBRAR - Donations	1	3	2		(2)	(80%)	
Mobile Shop Licences	1	3	2	4	2	99%	
Offensive Trade Licences	1	1	1	1		26%	
PUBUILD - Commission	4	3	3	3	1	30%	
Recoveries	362	125	94	327	233	247%	Actual recoveries income is higher than planned mainly due to an unbudgeted claim to DIA for \$182k to recover costs associated with 3-Waters transition.
Research Income	1	1	1	1	(1)	(36%)	
Retail Sales	8	6	4	7	3	60%	
Sundry Income	48	45	34	37	3	10%	
Taxation	-1	-1				0%	
Unclaimed Monies	-20			-20	(20)	0%	
Total - Other Revenue	2,430	1,193	816	2,085	1,269	155%	

Employee Benefit expenses

Note 6 - Employee Benefit Expenses

	Full Year Forecast (\$000's)	Annual Plan (\$000's)	Annual Plan YTD (\$000's)	Actual YTD (\$000's)	Variance YTD (000's)	Var/Bud %	Notes
Salaries & Wages	5,517	5,884	4,413	4,006	(407)	(9%)	Actual salary cost is lower than planned due to unfilled roles.
Superannuation	165	176	132	125	(7)	(5%)	
ACC Levy	31	19		13	13	0%	
Total -Employee Benefit Expenses	5,713	6,079	4,545	4,144	(402)	(9%)	

Finance Costs

Note 7 - Finance Costs

	Full Year Forecast (\$000's)	Annual Plan (\$000's)	Annual Plan YTD (\$000's)	Actual YTD (\$000's)	Variance YTD (000's)	Var/Bud %	Notes
Finance Costs	1,171	987	740	940	200	27%	Increasing interest rates. Offset by interest income, including interest on swaps now being received.
Total - Finance Costs	1,171	987	740	940	200	27%	

Depreciation

Note 8 - Depreciation

	Full Year Forecast (\$000's)	Annual Plan (\$000's)	Annual Plan YTD (\$000's)	Actual YTD (\$000's)	Variance YTD (000's)	Var/Bud %	Notes
Depreciation and Amortisation	5,435	5,534	4,150	4,019	(131)	(3%)	Overall over-budget mainly as a result of higher than expected revaluations in June 2022 of infrastructure assets.
Unfunded Depreciation	3,266	2,982	2,236	2,547	311	14%	
Total - Depreciation	8,701	8,515	6,387	6,566	180	3%	

Other expenses							
Note 9 - Other expenses							
	Full Year Forecast (\$000's)	Annual Plan (\$000's)	Annual Plan YTD (\$000's)	Actual YTD (\$000's)	Variance YTD (000's)	Var/Bud %	Notes
Administrative Expenses	786	770	577	581	3	1%	
CCO Management	692	728	546	510	(36)	(7%)	
Commission	2	2	1		(1)	(100%)	
Contractors	907	526	395	862	467	118%	Unbudgeted Responsible camping costs \$182k. Contractors required to fill staff vacancies in Planning & Resource - over budget \$142k offset by variance in Salaries & Wages
Electricity	479	527	396	334	(62)	(16%)	Timing/over-estimate expected price increase
Honorarium	346	336	252	262	11	4%	
Insurance	527	437	437	527	90	21%	
Loss on Disposal	7			7	7	0%	
Loss on Swaps	747			747	747	0%	Offset by gains in Swaps of \$863k
Maintenance	5,523	5,173	3,879	4,205	325	8%	Roading maintenance: drainage and asset network maintenance
Management Contracts	885	955	716	630	(86)	(12%)	Reduced refuse activity mainly in Franz Josef, Butlers landfill, and Haast
Other Expenses	2,776	2,860	1,781	2,006	225	13%	Storm Damage repairs \$128k. MTFJ Youth Development Programme costs \$213k.
Professional Services	547	483	362	421	59	16%	Timing of various activities (up and down). District Assets Compliance Audit and Engineering Consultancy \$60k
Rates	367	275	275	367	92	34%	Under-budgeted internal rates expense
Refuse Collections	798	798	598	586	(13)	(2%)	
Signage	1	2	2	1	(1)	(47%)	
Total - Other expenses	15,391	13,871	10,217	12,093	1,875	18%	
Grand Total	4,025	4,444	3,440	560	(2880)	(84%)	

Statement of Financial Position

Statement of Financial Position			
	At 31 March 2023 \$000	Annual Plan 2022/23 \$000	Actual 2021/2022 \$000
Assets			
Current assets			
Cash & cash equivalents	11,564	2,436	9,389
Debtors & other receivables	2,133	2,819	5,029
Tax receivable	10	-	10
Derivative financial instruments	15	-	12
Other financial assets	3,048	-	3,048
Total Current Assets	16,770	5,255	17,487
Non-current assets			
Council Controlled Organisation	12,695	12,695	12,695
Deferred Tax	137	-	137
Intangible assets	120	392	136
Assets Under Construction	17,123	737	11,675
Derivative financial instruments	982	235	869
Other Financial Assets	613	825	617
Property, Plant and Equipment	488,428	460,329	493,213
Term Inventory	-	-	-
Total Non-current assets	520,098	475,213	519,341
Total Assets	536,867	480,468	536,828
Liabilities			
Current liabilities			
Creditors & other payables	2,194	2,596	2,755
Employee benefit liabilities	603	384	489
Borrowings	3,000	-	3,000
Derivative financial instruments	-	94	-
Other	1,381	1,160	1,450
Total Current Liabilities	7,178	4,235	7,693
Non-current liabilities			
Deferred Tax	-	10	-
Employee benefit liabilities	31	42	35
Provisions	2,821	1,846	2,821
Borrowings	26,818	35,759	26,818
Derivative financial instruments	-	272	-
Total Non-Current Liabilities	29,670	37,928	29,674
Total Liabilities	36,848	42,162	37,367
Net Assets	500,019	438,305	499,461

	At 31 March 2023 \$000	Annual Plan 2022/23 \$000	Actual 2021/2022 \$000
Equity			
Retained Earnings	171,143	182,545	170,583
Restricted Reserves	12,968	6,747	12,968
Revaluation reserves	315,732	248,926	315,733
Other comprehensive revenue and expense reserve	177	87	177
Total Equity	500,019	438,305	499,461

Capital Expenditure

Capital Projects 2022/23 As at 31/03/2023				Under/over budget	Status	Legend - Key
						Stopped
						Deferred
						On track
Project / Activity	YTD Expenses	Carry f/wd + Annual Plan	Forecast	Budget Track	Progress / Track	Progress Comments
	\$0	\$0	\$0			
LEADERSHIP						
Furniture Renewals	2,721	5,120	5,120			
Council HQ Earthquake strengthening & upgrade	19,080	250,000	0			Funding Deferred to 2023-24
Council HQ - I-SITE room fitouts	(19,080)	60,920	0			Project Obsolete, expenses moved to LDHQ Strengthen
IT Equipment - Disaster Recovery Servers	23,816	32,768	28,261			Switches on site and to be configured short. Expected completion date end of June 2023
Hannahs Clearing Fire Station upgrade	0	71,680	0			Funding Deferred to 2023-24
IT equipment Renewals	6,974	15,360	15,360			
IT Offsite Replication	0	40,960	0			Deferred to 2023/24
Replacement of vehicles	40,577	81,920	84,911			Rebate for the new vehicle has been received March 2023
	74,088	558,728	133,652			
Planning & Regulatory Services						
Civil Defence - Satellite Data & Voice	0	4,500	4,500			
Civil Defence - Emergency Operations Centre	389	1,396,398	0			Funding Deferred to 2023-24
Civil Defence – Emergency containers	0	8,357	8,357			
Civil Defence – Emergency communications equipment	0	20,539	0			Funding Deferred to 2023-24
Hannahs Clearing Fire Station upgrade	0	71,680	0			Funding Deferred to 2023-24
	389	1,501,474	12,857			
LIBRARY & Museum						
Library - Resources	49,657	70,836	66,162			9k of funding deferred to 2023-24
Library Furniture & Equipment	9,640	9,508	10,300			
Museum – Museum archives	29,710	533,676	248,152			To complete full transferral between collection databases, concept design and 1/3 funding requirement for RCHF and Lotteries
Museum – Museum complex roller doors – H&S	0	2,000	0			Funding Deferred to 2023-24
Museum – Packaging material	0	7,600	7,600			
Museum – Scissor lift H&S upgrades	0	8,200	0			Funding Deferred to 2023-24
Collection Database-Axiell EMu	50,473	38,828	50,473			Museum Data Base is underway
Digital Interactive Package (pt of Museum fitout)	29,133	505,010	250,000			To be used for Ngā Whakatūrangā Project. Particularly the PIW, concept and detail design.
	168,613	1,175,658	632,687			

Project / Activity	YTD Expenses	Carry f/wd + Annual Plan	Forecast	Budget Track	Progress / Track	Progress Comments
	\$0	\$0	\$0			
WATER SUPPLY						
Kumara - WTP remedial work	6,018	48,710	48,710			Budget to be used for automation of duty / stand by valves (currently manual)
Kumara Replace Existing Reservoirs-Investigation	0	25,000	0			Deferred until 24/25
Kumara Monitoring Equipment At WTP	11,342	100,000	100,000			Implementation of compliance equipment to meet new Rules. Report received with modifications being prioritized and programmed.
Kumara Assessment reservoir	0	19,219	19,219			Deferred until 24/25
Kumara - Seismic valves	0	27,315	27,315			Deferred until 24/25
Kumara Water Mains Replacement	105,900	218,431	218,431			Pressure test and chlorination of mains completed. Programmed hook in new year.
Arahura Monitoring Equipment at WTP	11,342	100,000	100,000			Implementation of compliance equipment to meet new Rules. Report received with modifications being prioritized and programmed.
Arahura Water Treatment Plant upgrade	59,435	123,884	123,884			Practical completion certificate awaiting for final "snag list" completion. The Plant running and supplying water to township.
Hokitika Monitoring Equipment at WTP	21,164	100,000	100,000			Implementation of compliance equipment to meet new Rules. Report received with modifications being prioritized and programmed.
Hokitika Seismic Valve (main outlet)	71,906	49,345	71,906			Now deferred until May / June 2023.
Hokitika Water Mains Replacement	369,818	309,724	369,818			Completed
Investigate Options for Brickfield Reservoirs	0	92,160	0			Funding Deferred to 2023-24
Hari Hari Monitoring Equipment at WTP	11,342	100,000	100,000			Implementation of compliance equipment to meet new Rules. Report received with modifications being prioritized and programmed.
Hari Hari Water Mains Replacement	178,204	174,942	178,204			Final restoration to be completed before year end.
Ross Monitoring Equipment at WTP	10,930	100,000	100,000			Implementation of compliance equipment to meet new Rules. Report received with modifications being prioritized and programmed.
Whareroa Monitoring Equipment at WTP	12,422	100,000	100,000			Implementation of compliance equipment to meet new Rules. Report received with modifications being prioritized and programmed.
Franz Josef Monitoring Equipment at WTP	29,263	100,000	100,000			Implementation of compliance equipment to meet new Rules. Report received with modifications being prioritized and programmed.
Fox Glacier Monitoring Equipment at WTP	10,930	100,000	100,000			Implementation of compliance equipment to meet new Rules. Report received with modifications being prioritized and programmed.
Fox Glacier Plant Upgrade to DWSNZ	241,704	1,068,851	294,302			Membranes ordered. ETA Oct 2023. Meeting with contractors to discuss options of forward works. 774K funding deferred to 2023-24
Franz Josef WTP and Reservoir upgrades	2,500	0	2,500			Capitalised 31.12.2022
Haast Monitoring Equipment at WTP	20,614	100,000	100,000			Implementation of compliance equipment to meet new Rules. Report received with modifications being prioritized and programmed.
SCADA / Telemetry at WTP's	24,870	21,415	24,870			Budget to be used for SCADA set up on burst control valves.
WTP Chlorination	167,915	125,000	167,915			Deplox units with Filtec. Installation & commissioning early 2023.
	1,367,618	3,203,996	2,447,073			
WASTE WATER						
Hokitika Water Mains Repl+G154:G166acement	955	66,473	66,473			Physical works completed last year. Budget to be used for easement finalization with James Scott.
General Contribution towards new developments	0	10,240	10,240			
General Replacement of Wastewater Treatment Plant	0	20,480	20,480			Replacement of Haast WWTP outflow meter. Works progressing. Budget also used for PLC component at Fitzherbert St PS.
Hokitika WWTP - 3 Waters Funded Projects (100% funded)	160,808	171,294	171,294			3 Waters Funded project completed
Hokitika WWTP Treatment and Disposal	14,719	6,110,487	6,110,487			Next working group meeting in the new year.
Hokitika - Z-line section replacement	413,796	302,381	413,796			Final pressure testing and hook in, followed by restoration week beginning December 2022.
Hokitika Wastewater Retic CCTV	0	20,000	20,000			Budget to be used for lateral locations / confirmations. Final sheet for CCTV work ETA Feb 2023.
Kaniere Road Catchment - I&I Investigation and Provisions for	23,556	105,627	105,627			Completed.
	613,835	6,806,982	6,918,397			

Project / Activity	YTD Expenses	Carry f/wd + Annual Plan	Forecast	Budget Track	Progress / Track	Progress Comments
	\$0	\$0	\$0			
SOLID WASTE						
Butlers - Intermediate capping	686	82,769	82,769			Underway - Westroads completing
Franz Josef - Landfill final capping	0	2,407	2,407			
Butlers New Cell/Franz Josef Waste Management	79,447	217,383	88,756			128K of funding deferred to 2023-24
Emmissions Trading - Carbon Credits	0	200,000	200,000			
Hokitika - Glass crusher, waste mimimisation equipment	12,050	100,000	100,000			
Haast Lanfill Capping	3,695	48,280	48,280			Approx March /April
Haast - Develop transfer station	0	100,000	0			Funding Deferred to 2023-24
Hokitika - Refuse shed 1 doors & iron replacement	19,035	12,656	20,478			
Hokitika Refuse Shed 2	23,731	10,000	23,731			
Hokitika - Waste minimisation equipment	25,808	81,048	81,048			
	164,451	854,543	647,468			
STORM WATER						
Hokitika Stormwater Mains Replacement	55,529	228,107	228,107			Town Belt East.
Hokitika - Pump upgrade (Sewell St)	57,422	100,000	119,910			Installation worked to will be programmed for period of fine weather in April.
Hokitika - Kaniere Rd network pipeline	0	122,880	122,880			
Livingstone St Pump Upgrade	1,165,826	1,375,622	1,375,622			Completed. Final invoices to come in.
Beach St SW realignment	61,222	370,631	370,631			Completed.
Jollie St Extension	55,061	252,573	252,573			Completed. Final invoices to come in.
Bealey St Pump Upgrade	0	20,480	20,480			
Contribution towards new developments	0	10,240	10,240			
	1,395,060	2,480,533	2,500,443			
CEMETERIES						
Cemetery – Hokitika Improvements	(920)	10,434	(920)			Credit relates to the reversal of an accrued Westroads June 22 invoice which has not yet been approved for payment
Cemetery - Hokitika Improvements Ashes Berm	0	20,000	20,000			
Cemetery – Hokitika tractor shed	0	10,363	10,363			Building complete. Issues with Contractor (Westroads)
Cemetery - Hokitika Upgrade and expansion	0	10,363	22,168			Drainage works planned - meeting with contractor
Cemetery - Ross Berm development	1,670	33,090	24,670			Funding Deferred to 2023-24
	750	84,250	76,281			
SWIMMING POOLS						
Swimming Pool Hokitika Refurbishment	209,579	1,614,716	198,574			Revised timeline to be developed. Funding deferred to 2023-24
Swimming Pool Ross - EQ strengthening	0	10,000	0			Funding Deferred to 2023-24
Swimming Pool Ross - Replace novalite, windows & roof ridding	0	14,783	0			Funding Deferred to 2023-24
	209,579	1,629,499	198,574			

Project / Activity	YTD Expenses	Carry f/wd + Annual Plan	Forecast	Budget Track	Progress / Track	Progress Comments
	\$0	\$0	\$0			
FACILITIES & LEISURE SERVICES - OTHER						
Strengthening Carnegie Building	263,430	0	274,730			Project is on schedule. To be completed by March/April 2023 Final MBIE Report is to be submitted by July.
Buildings - Carnegie building fitout	0	709,390	0			Funding Deferred to 2023-24
Buildings - Custom House - repile building	1,881	3,450	3,881			Funding from Lotteries & Heritage. Working with Charlie Cowie to spent remaining funding on painting the exterior of the building
Buildings - Fox house re-roof	0	26,200	0			Funding Deferred to 2023-24
Buildings p Fox House Insulation	0	0	0			Funding Deferred to 2023-24
Buildings - Haast Community hall	0	26,200	26,200			Refer other funded hall project
Buildings - Hari Hari house - plumbing work	0	29,169	29,169			
Buildings - Hari Hari House Insulation	0	15,360	0			Funding Deferred to 2023-24
Buildings - Pakiwaitara Earthquake structural works	1,163	450,000	1,162			Funding Deferred to 2023-24
Buildings - Pakiwaitara: Westland Discovery Centre fitout	0	0	0			
Buildings - Whataroa pavilion upgrade	0	2,261	0			Funding Deferred to 2023-24
Hokitika Heritage Park Infrastructure	0	80,000	80,000			
Franz Josef Urban Revitalisation Plan	11,804	200,000	40,721			Underway - Pushing the roading items that need addressing. 159K funding deferred to 2023-24
Franz Heliport and Carpark	174,029	188,051	201,658			Nearing completion - sealing expected next fine break.
Heritage area lighting	318	57,848	57,848			On hold, due to regional council protection works upgrade
Hokitika Rubbish Bins	0	2,024	2,024			
Hokitika lighting and banners	25,869	117,825	117,825			
Hokitika revitalisation plan	15,766	100,000	100,000			
Jacksons Bay Wharf	0	0	0			
Jacksons Bay Trailer and Boat Park	0	188,180	0			Funding cancelled
Visitor Services - -Site equipment replacements	0	6,072	6,072			
Paringa Conveniences (70% funded)	290,613	239,561	340,517			Toilets are in Christchurch. Installation expected end of May 2023
WCWT Northbank route	0	73,564	73,564			Project transferred to Operational. Not proceeding
Website Development & Upgrades	0	0	0			
Westland Tourism Marketing Infrastructure	0	75,000	0			Pablo has been contracted to prepare the Hokitika entrance signs
	784,870	2,590,155	1,355,371			

Project / Activity	YTD Expenses	Carry f/wd + Annual Plan	Forecast	Budget Track	Progress / Track	Progress Comments
	\$0	\$0	\$0			
PARKS & RESERVES						
Cass Square - Rubber matting	0:	111,460:	111,460			
Cass Square toilets	53,071:	23,697:	53,071			\$191,500 TIF (MBIE) Grant received. \$126,000 claimed to date.
Cass Square - Upgrade of Playground equipment	2,854:	1,056,788:	2,854			992K funding deferred to 2023-24
Cass Square - new developments	0:	166,968:	0			
Cass Square - new pavilion	0:	76,800:	0			
Cass Square Skate Park	40,216:	0:	40,216			Deferred to 2023-24
Playground - Ross equipment upgrades to meet standards	0:	91,536:	0			Community wants to build an implement shed. Pricing underway and negotiations for land purchase for the building is underway.
Purchase of Land \$30k & Erect Pole Shed	0:	0:	90,000			Funding from LSFROS Playground
Playground - Whataroa equipment upgrades to meet	45,731:	56,470:	56,470			
Playground - Haast equipment upgrades to meet standards	0:	1,536:	1,536			
Playground - Kumara equipment upgrades to meet standards	0:	1,536:	1,536			
Reserves - Hokitika dog park	0:	20,250:	0			Funding Deferred to 2023-24
Reserves - Waterfront Development: Beach access;	282,791:	407,976:	407,976			Davis Ogilve has been commissioned to do the Geotech report on the beach front. Carpark is underway.
Cycle Trail - Lake Kaniere Stage 1	15,507:	41,303:	41,303			
Cycle Trail - Wainihini wet weather route bridge	0:	320,000:	0			Funding Deferred to 2023-24
Cycle Trail - Mahinapua viewing platform	0:	70,000:	70,000			The Geotech report has been completed.
WCWT Milltown Shelter	50,295:	67,398:	68,817			
Cycle Trail - Kaniere water race bridges	3,100:	278,967:	278,967			Materials have been ordered, Contractor to begin on site in April.
Cycle Trail - Mahinapua Boardwalks & Bridges	5,756:	0:	10,000			Design is being reviewed. Building consent application completed.
Cycle Trail - Minor infrastructure (shelters etc)	9,800:	72,000:	72,000			
Cycle Trail - Safety enhancements	0:	60,000:	60,000			Work to be done on the road crossings
Larrikins Road	0:	32,000:	32,000			Design funding approved.
WCWT Storm 2022 Repairs	33,489:	0:	33,489			Completed. To be Capitalized
Racecourse Dev-Master Plan-Residential	186,338:	1,339,012:	443,012			896K funding deferred to 2023-24
Racecourse Dev-Stormwater	0:	0:	0			
Racecourse Dev-Event Zone	0:	0:	0			
	728,948:	4,295,697:	1,874,707			

Project / Activity	YTD Expenses	Carry f/wd + Annual Plan	Forecast	Budget Track	Progress / Track	Progress Comments
	\$0	\$0	\$0			
LAND TRANSPORTATION						
211 Unsealed Road Metalling	67,486	193,241	193,241			
212 Sealed Road Resurfacing	780,019	1,108,910	1,108,910			
213 Drainage Renewals	133,747	182,744	182,744			
214 Sealed Road Pavement Rehabilitation	10,753	400,000	400,000			
215 Structures Component Replacement/216 Bridge & Structures Replacement	24,594	392,683	392,683			
216 Bridge & Structure Renewals	0	500,000	500,000			
222 Traffic Services Renewals	22,951	110,730	110,730			Annual repaint and new signs added where necessary
212 SPR Sealed Road Resurfacing	0	300,000	300,000			
213 SPR Drainage Renewals	69,990	(6,828)	69,990			
214 SPR Sealed Road Pavement Rehabilitation	40,563	229,393	229,393			
215 SPR Structures Component Replacement/216 SPR Bridge & Structures Replacement	1,336	198,436	198,436			
216 SPR Bridge & Structure Renewals	0	70,000	70,000			
222 SPR Traffic services renewals	8,134	6,511	8,742			
Low Cost Low Risk - Local	280,527	295,000	295,000			
Low Cost Low Risk - SPR	70,200	2,084,475	2,084,475			Underway, resilience project being investigated
Footpath upgrades	120,630.16	0	120,630.16			Westroads is working to the agreed programme
Cron Street and Footpath Extensions (100% funded)	(1,192)	40,003	40,003			The YTD credit relates to the reversal of an over-accrual of expected costs in June 2022.
Old Christchurch Road (100% funded)	0	83,918	83,918			Application in with MBIE to reallocate some funds from Old CHCH to Cron Street
	1,629,739	6,189,216	6,388,896			
UNBUDGETED CAPITAL EXPENDITURE						
LDHQ Energy Centre	25,505	0	0			
WCWT Totara Bridge Stage 1 -b/forward from 2025 (urgent)	0	0	300,000			Detailed visual assessment and Structural Analysis of the Totara Rail Bridge (WSP)
	25,505	0	300,000			
Total	7,163,446	31,370,731	23,486,406			

Note:

WCWT North Bank Route is not proceeding and costs to date of \$90k (fully funded) have been transferred to Operational costs

Treasury Report

Summary

The purpose of this section of the Quarterly Report is to provide an update on Council's Treasury Position as at **31 March 2023**.

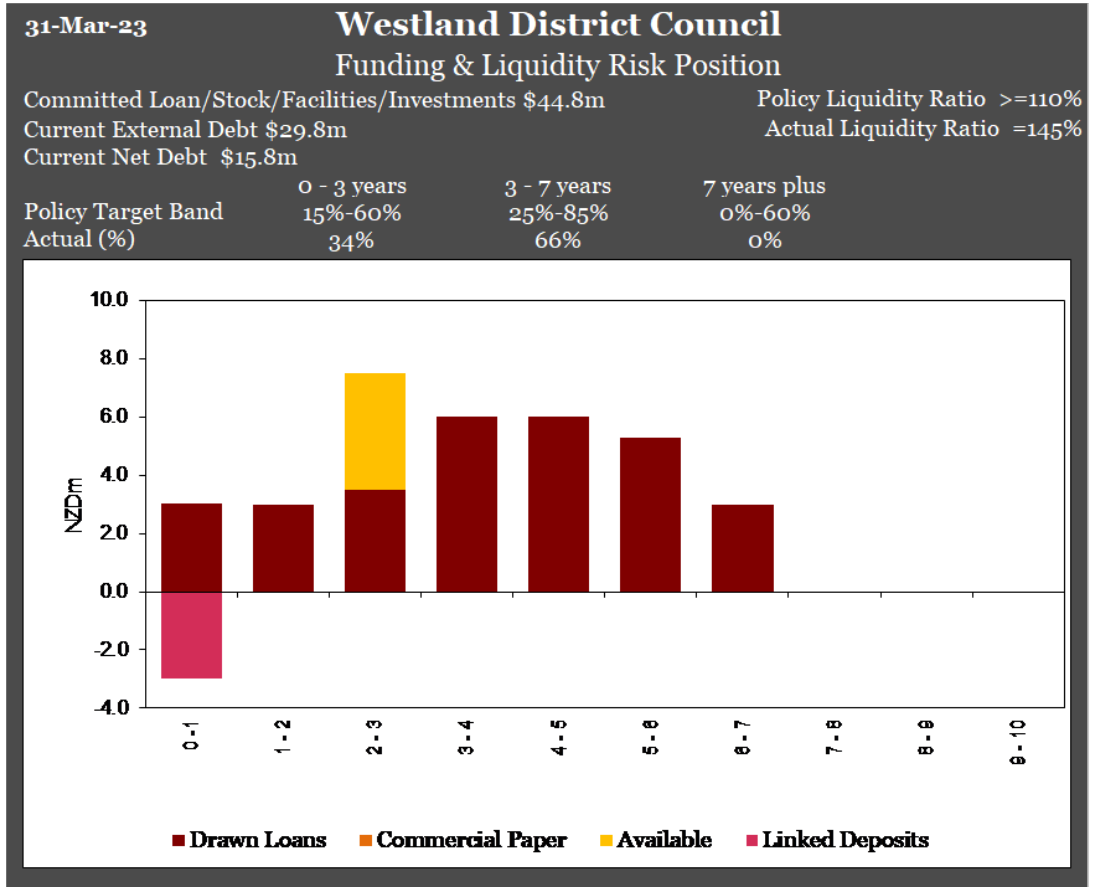
This section shows the Council's position for the following items:

- Council's debt position
- Debtors (Sundry and Rates)
- Loans
- Other Borrowings (if any)
- Swap
- Internal borrowing
- Cash Investments
- Deposits
- Debtors by Activity & Debt collection
- Reserve Funds report

Council has contracted PWC as an independent treasury adviser.

Loans

This chart illustrates the Council’s position in relation to the debt facility:



Liquidity and Funding Risk Control Limits:

Maturity band limits were amended into three bands: 0 - 3 years, 3 - 7 years and 7 years plus. Minimum and maximum percentage limits within each maturity band ensure a spread of maturities and reduces the risk of maturity concentrations.

Council’s policies require a liquidity cover of 110% of current debt. Council has \$11.0m of term deposits and \$3.5m cash at bank available as at 31 March 2023 and a \$4m credit facility with Westpac which resulted in a liquidity coverage ratio of 145%. The forecast debt for the current financial year is \$31.8m.

Amount	Rate	Maturity
3,000,000	4.82%	17/04/2023
3,000,000	4.82%	15/04/2024
2,300,000	4.82%	15/04/2025
1,200,000	4.82%	15/04/2025
18,352	6.30%	1/07/2025
1,500,000	4.82%	15/04/2026
1,500,000	1.14%	15/04/2026
2,000,000	4.82%	15/04/2026
1,000,000	1.39%	15/04/2026
1,500,000	3.88%	15/04/2027
1,500,000	1.23%	15/04/2027
3,000,000	4.82%	15/04/2027
1,300,000	4.82%	18/04/2028
3,000,000	5.06%	15/05/2028
1,000,000	5.06%	15/05/2028
3,000,000	4.83%	20/04/2029
29,818,352	Total	

Except for the fifth item in the table above all loans are obtained from LGFA. The interest rates shown above for LGFA bonds do not include margins of up to 1.1% charged by LGFA.

Note – on 14 April 2022, WDC took a \$3m prefunding loan from LGFA.

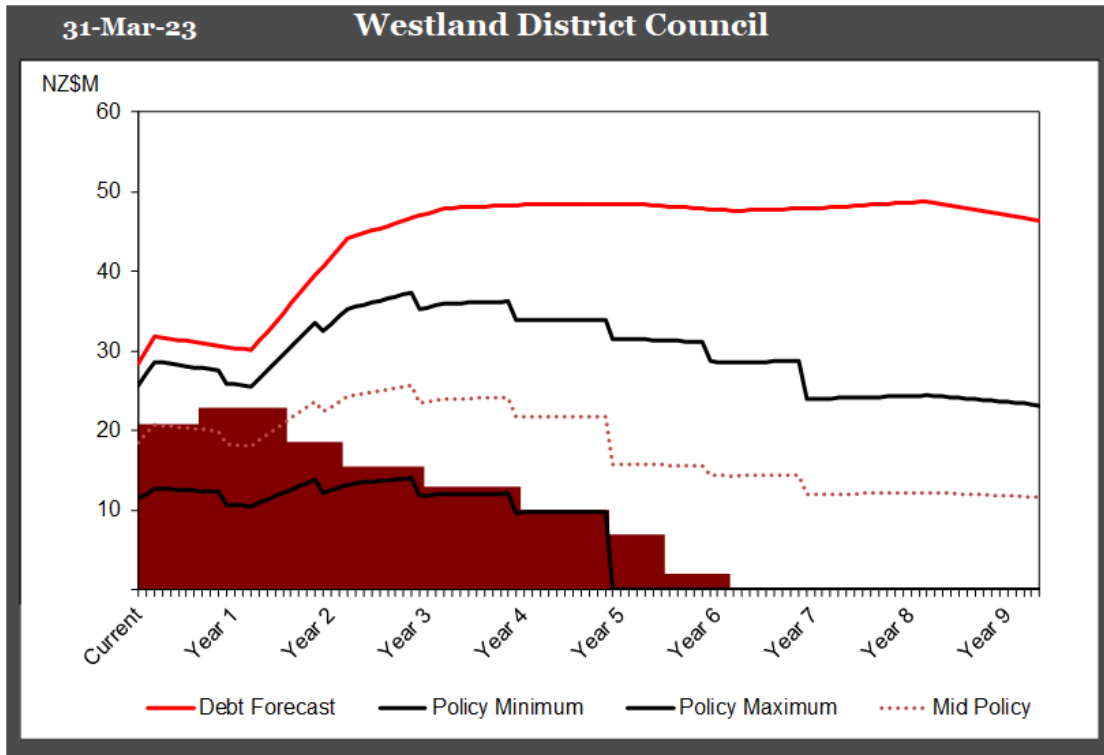
Swaps

Amount	Rate	Maturity
5,000,000	3.340%	2/10/2023
4,300,000	0.670%	17/11/2024
3,000,000	2.760%	15/06/2025
3,000,000	2.300%	15/03/2028
5,000,000	3.970%	2/10/2028
2,000,000	2.750%	15/06/2029
22,300,000	Total	

Out of the \$22.3m Swaps portfolio above, \$7.0m Swaps have future effective dates and are not considered as live Swaps.

Interest Rate Risk Position

The interest rate risk position visually represents the Council's interest rate position within approved interest rate control limits as set out in Council's Liability Management Policy.



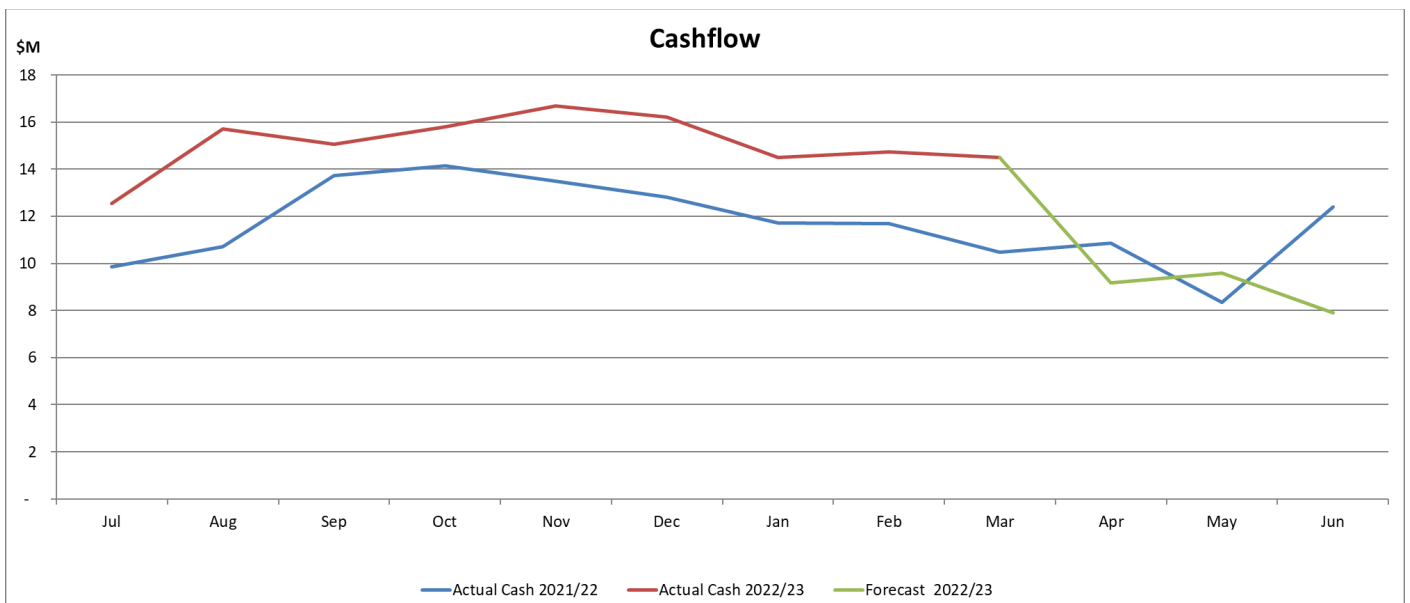
Internal Borrowing

Internal borrowing as at 31 March

	\$
Kaniere sewerage	39,987
Hannah's Clearing water services	9,917
Total	49,904

Cash Investments

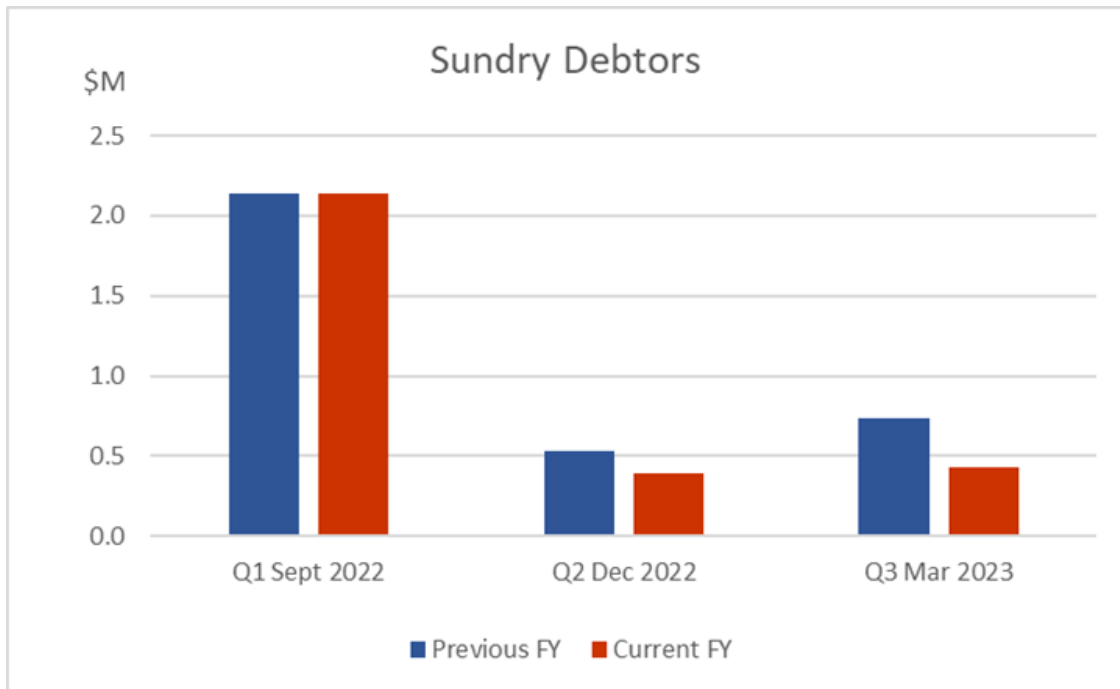
Cash flow actual/ forecast as at 31 March



Debt position

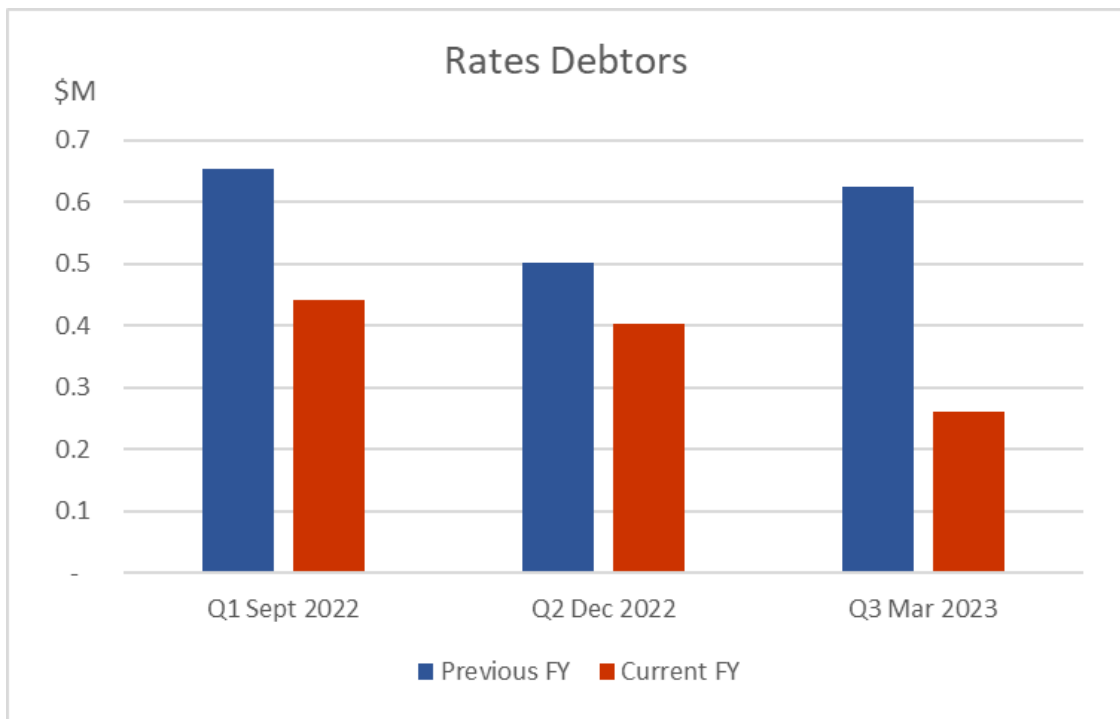
Sundry debtors

Outstanding Sundry debtors as at 31 March 2023 stands at \$429,395 which is \$308,477 lower than Q3 2021/22 financial year sundry debtors at \$737,872.



Rates debtors

At 31 March, rates debtors figure total \$260,742 which is \$364,404 less than Q2 2021/22 financial year rates debtors at \$625,146



Debtors by activity

31/03/2023					
Type	Over 90 Days	60-90 Days	30-60 Days	Current	Total (\$)
Building consents	25,114	-	10,822	20,349	56,286
Building Warrants	-	-	-	(257)	(257)
Resource consents	4,125	-	275	6,315	10,715
Sundry debtors	10,372	13,580	122,420	216,279	362,651
Grand Total	39,612	13,580	133,517	242,686	429,395

31/03/2022					
Type	Over 90 Days	60-90 Days	30-60 Days	Current	Total (\$)
Building Consents	21,816	44	3,973	35,144	60,977
Building Warrants	556	-	-	(140)	416
Resource Consents	2,731	-	2,411	9,256	14,399
Sundry Debtors	18,584	153,952	460,505	29,040	662,081
Grand Total	43,687	153,996	466,889	73,300	737,872

Debt collection

Credit Recoveries performance as at 31 March for active debt:

Credit Collection		Mar-23			
Credit Recoveries Ltd	Opening Balance	Debt Placed	Paid to us	Balance Outstanding	Recovery Rate
Sundry Debtors	660	-	-	660	0.0%
Rates Debtors	-	-	-	-	

Resolve Collections Ltd	Opening Balance	Debt Placed	Paid to us	Balance Outstanding	Recovery Rate
Sundry Debtors	4,751	-	80	4,671	2%
Rates Debtors	90,748	13,404	11,054	93,097	11%

Total Credit Collection	96,159	13,404	11,134	98,428	10%
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The relationship between Council and the debt recovery agency is being actively managed with regular meetings and guidance from Finance. This proactive approach has assisted with the success of the debt management process and reduction of overdue debtors.

Further debts will be referred to debt recovery only where internal processes have proven unsuccessful.

Reserve Funds Report

Summary

Reserves are divided into two categories:

Restricted Reserves: These reserves can only be used for the purpose as set out in either legislation or by the funder.

Council Created Reserves: These reserves exist solely at the discretion of Council, as a matter of good business practice.

Financial Management Principles for Reserve Funds

- There are no reserves that are required to be represented by specific cash funds. Council therefore takes a portfolio approach to treasury management.
- Reserves are funded by interest income from investments and available borrowing capacity.
- Reserve balances will grow by interest calculated at the weighted average 90 day bill rate, transferred quarterly into the reserve.
- During 2022/2023 new depreciation reserves will grow quarterly. Interest will be earned on those reserves calculated based on the average 90 day bill rate. This will be funded from external interest revenue (or deficit reserves – internal borrowing) for 2022/2023.
- Interest will be charged on any reserve in deficit at Council's weighted average cost of asset term debt.
- No funds shall be withdrawn from any reserve unless provided for in the Annual Plan or by Council resolution.

Council Created Reserve Funds					
Reserve	Purpose of each reserve fund	Balance 1 July 2022 \$000	Transfers into fund \$000	Transfers out of fund \$000	Balance 31 Mar 2023 \$000
Kumara Township fund	Township funding for the purpose of community related projects		11	(14)	(3)
Harihari township	Township funding for the purpose of community related projects	2	10	(14)	(1)
Whataroa township	Township funding for the purpose of community related projects	2	10	(14)	(2)
Ross township	Township funding for the purpose of community related projects	1	10	(14)	(3)
Haast township	Township funding for the purpose of community related projects	(3)	10	(14)	(7)
Franz township	Township funding for the purpose of community related projects	2	26	(35)	(7)
Fox township	Township funding for the purpose of community related projects	1	26	(35)	(8)
Kokatahi community fund	Township funding for the purpose of community related projects		6	(8)	(2)
Foreshore	Foreshore Protection for groyne replacement on the foreshore.	11			11
Glacier country promotions	Targeted rates collected from Glacier Country to provide funding for marketing projects.		58	(78)	(20)
Prestons bush	Mr Preston donated the reserve to Council. This fund was for the community to beautify the bush with tracks and interpretation boards.				
Harihari community complex	The Harihari Pony Club land was sold and the funding was to go towards a new community complex. (Another \$100,000 is allocated from the Reserve Development Fund.)	69	2		71
Guy Menzies trust	Surplus from Guy Menzies Day Event.	1			1
Emergency contingency fund	Fund to support Westland in a Civil Defence emergency.	64	2		66
Marks Road reserve fund	Net Sale proceeds of section of Marks Road Reserve to be split between Haast Civil Defense and the Haast Community	95	3	(9)	90
Transport renewals	For funding the renewal of roads and bridges.	436	1239	(487)	1187
Water renewal	For funding the renewal of water supplies networks	4703	1216	(961)	4958
Waste water renewal	For funding the renewal of sewerage and sewage networks	2755	767	(456)	3065
Solid Waste Renewal	For funding the renewal of solid waste systems	(27)	26	(12)	(13)
Stormwater renewal	For funding the renewal of stormwater systems	1456	327	(113)	1670
Parks and Reserves renewals	For funding Parks, Reserves, Public Toilets, Ross Pool and Cemeteries Asset Renewal	626	430	(88)	968
Building renewals	For renewal of all Council operational buildings.	1335	307	(14)	1629
Administration renewals	For renewal of office equipment, furniture, technical equipment, vehicles and technology	480	178	(51)	607
Library renewals	To replace library books	295	79	(51)	323
Westland Racing Club reserve fund	Westland Racing Club transferred the racecourse and \$250k to WDC	223	7	(4)	227
General Rates Funding Reserve	For operating costs not covered by rates due to holding rates to a maximum rate percentage increase	(627)		(20)	(648)
Total Council Created Reserves		11,899	4,752	(2,492)	14,160

Restricted Reserve Funds					
Reserve	Purpose of each reserve fund	Balance 1 July 2022 \$000	Transfers into fund \$000	Transfers out of fund \$000	Balance 31 Mar 23 \$000
Offstreet Parking	Collected from developments in town to pay for off-street parking. Imposed by RMA/District Plan	60	2		62
Reserve Development	Monies collected from developments. Imposed by RMA/District Plan	431	196	(123)	504
Museum Assistance Fund	Originally the Museum Bequest Fund	38	1		39
Kumara Endowment Fund	Proceeds from sale of Endowment land. Our brief research has not identified the specific terms of the endowment.	362	12		374
Euphemia Brown Bequest	Interest earned on funds administered by Public Trust Offices for the estates of Euphemia & William E. Brown.	24	1		25
Mayoral Relief Funds	Contributions from James & Margaret Isdell Trust and Coulston Herbert Trust	27	1	(1)	26
Three Mile Domain	To fund the Three Mile Domain costs	75	2		77
Ross Endowment Land	Various endowment land parcels in Ross sold over time.	53	2		54
Graffiti	Grant funding received	4			4
Big Brothers Big Sisters	Grant funding received	(1)			(1)
Community Patrol	Grant funding Received				1
Taxi Chits	Grant funding received	(5)		(1)	(5)
Total Restricted Reserves		1,069	217	(125)	1,161
Total Reserves		12,968	4,969	(2,616)	15,321

RISK AND ASSURANCE COMMITTEE ROLLING WORK PLAN

Item	May-23	Aug-23	Oct-23 Annual Report	Nov-23	Feb-24
External Audit	<p>Finalise audit planning</p> <p>EY in attendance (zoom) for the confidential meeting.</p> <p>Note; Interim audit On-site 19 June for one week</p>		<p>Audit 18 September to 6 October.</p> <p>Final report to be presented at Extra-ordinary meeting RAC by EY.</p>		Audit information planning
Financial and Service Delivery Reporting	Quarterly Financial and Service Delivery Report.	<p>No financial report due to annual report preparation.</p> <p>Update on Annual Report progress.</p>	Review Audited Annual Report 2022 /23 – recommendation of adoption to Council	Quarterly Financial and Service Delivery Report.	Quarterly Financial and Service Delivery Report.
Insurance		<p>Report on trends and WDC insurance</p> <p>Insurance renewals review – if available</p>			
Risk Management Framework	<p>Review Risk Register</p> <p>Health & Safety Report</p> <p>IT penetration testing follow up report – progress.</p>	<p>Review Risk Register</p> <p>Health & Safety Report</p>		<p>Review Risk Register</p> <p>Health & Safety Report</p>	<p>Review Risk Register</p> <p>Health & Safety Report</p>
Internal Control Framework	<p>PwC quarterly Whistleblower Report</p> <p>Workshop: Privacy policy – CCTV addendum</p>	<p>PwC quarterly Whistleblower Report</p> <p>Workshop: Recruitment Policy</p>		PwC quarterly Whistleblower Report	PwC quarterly Whistleblower Report