



AGENDA

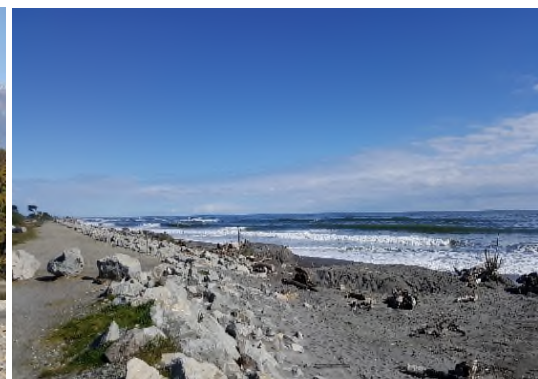
RĀRANGI TAKE

NOTICE OF AN ORDINARY MEETING OF

Audit and Risk Committee

to be held on **9th November 2021** commencing at **1.00pm** in the Council Chambers, 36 Weld Street, Hokitika and via Zoom

Chairperson:	R. Dean – Independent Chair	
Members:	His Worship the Mayor	Deputy Mayor Carruthers
	Cr Anna Hart	Cr Jane Neale
	Kw Francois Tumahai	Kw Paul Madgwick



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

- **Audit and Risk Committee Meeting Minutes – 10 August 2021**

5. **ACTION LIST** (Page 5)

6. **NGĀ TĀPAETANGA PRESENTATIONS**

- NIL

7. **PŪRONGO KAIMAHI STAFF REPORTS**

- **Financial Report: September 2021 Quarterly Report Q1 July – September 2021**
Lynley Truman, Finance Manager (Pages 6 - 30)
- **Long Term Plan 2021 - 2031 Audit Management Report**
Lesley Crichton, Group Manager: Corporate Services (Pages 31 - 40)
- **Rolling Work Plan 2021**
Lesley Crichton, Group Manager: Corporate Services (Page 41)

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 – 10 August 2021	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.	Health and Safety Initiatives Report - at 31 October 2021	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.	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)
4.	Whistleblower Services Report – Provided by PWC	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
1,2	Protect the privacy of natural persons, including that of deceased natural persons. (Section 7(2)(a)).
1,2	Protect information where the making available of the information: (ii) would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information . (Section 7(2)(b))
1,4	Maintain the effective conduct of public affairs through— (ii) the protection of such members, officers, employees, and persons from improper pressure or harassment. (Section 7(2)(f))
1,3,4	Maintain legal professional privilege. (Section 7(2)(g))
1,2,3,4	Enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities (Section 7(2)(h))

**DATE OF NEXT AUDIT AND RISK COMMITTEE MEETING TO BE CONFIRMED FOR 2022
COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM**

09.11.21 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.	CE
2	10.08.21		Reminder to staff of the PWC Whistleblower service	The Protected Disclosures Policy be sent to staff as a refresher of the service.	Emailed to all staff on 26.10.21.	Group Manager: Corporate Services

Report to Committee



DATE: 9 November 2021

TO: Audit and Risk Committee

FROM: Finance Manager and Strategy and Communications Advisor

Quarterly Report Q1 July – September 2021

1. Summary

- 1.1. The purpose of this report is to inform the Committee of Council's financial and service delivery performance for the three months ended 30 September 2021 (Q1).
- 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 2021-31. Refer page 2 of the agenda.
- 1.4. This report concludes by recommending that Committee receive the Quarterly Report Q1 July – September 2021, 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 against targets and objectives adopted in the Long Term Plan 2021-31.

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 Q1 July – September 2021 is attached as Appendix 1 and contains the following elements:
 - 3.2.1. Sustainability report on Financial Prudence.
 - 3.2.2. Whole of Council Statement of Comprehensive Revenue and Expenditure, including variance analysis.
 - 3.2.3. Capital Expenditure 2021/2022.
 - 3.2.4. Treasury report including loans, internal borrowing, cash investments, and debtors.
 - 3.2.5. Reserve Funds report.
 - 3.2.6. Statement of Service provision.

4. Options

- 4.1. Option 1: The Committee does not receive the Quarterly Report Q1 July – September 2021.
- 4.2. Option 2: The Committee receives the Quarterly Report Q1 July – September 2021.

5. Risk Analysis

- 5.1. Risk has been considered and the following risks have been identified:
 - 5.1.1. Financial mismanagement through lack of awareness of the Council's financial position.
 - 5.1.2. 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 the report is administrative in nature and to do nothing would create a financial risk to Council.

10. Recommendation(s)

- 10.1. That the Financial Report: September 2021 Quarterly Report Q1 July – September 2021 be received.

Lynley Truman
Finance Manager

Emma Rae
Strategy and Communications Advisor

Appendix 1: Quarterly Report Q1 – July - September 2021



Audit & Risk Committee Report

July 2021 – September 2021

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Whole of Council Financial Summary

Sustainability report

Total revenue	Total expenditure	Total surplus/(deficit)
\$10.72M	\$6.74M	\$3.98M
Is 34.23% more than the total budget of \$7.98M	Is 0.30% more than the total budget of \$6.72M	Against a budget of \$1.27M

SUSTAINABILITY

Rates to operating revenue **41.73%**

Rates Revenue	\$4.47M
Operating Revenue	\$10.72M

41.73% 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 **159.06%**

Operating revenue	\$10.72M
Operating expenditure	\$6.74M

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 159.06% of operating expenditure.

Interest to rates revenue (LGFA Cov.) **2.84%**

Net interest and finance costs	\$0.13M
Rates Revenue	\$4.47M

2.84% 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 **1.18%**

Net Interest and finance costs	\$0.13M
Operating revenue	\$10.72M

1.18% 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.) **170%**

Gross debt	\$24.82M
Undrawn committed facilities	\$3.98M
Cash and cash equivalents	\$13.73M

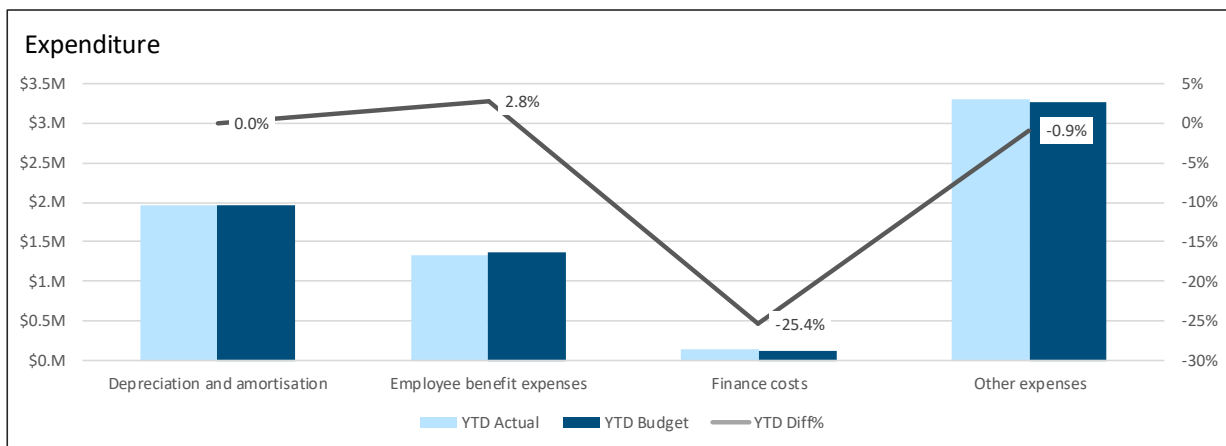
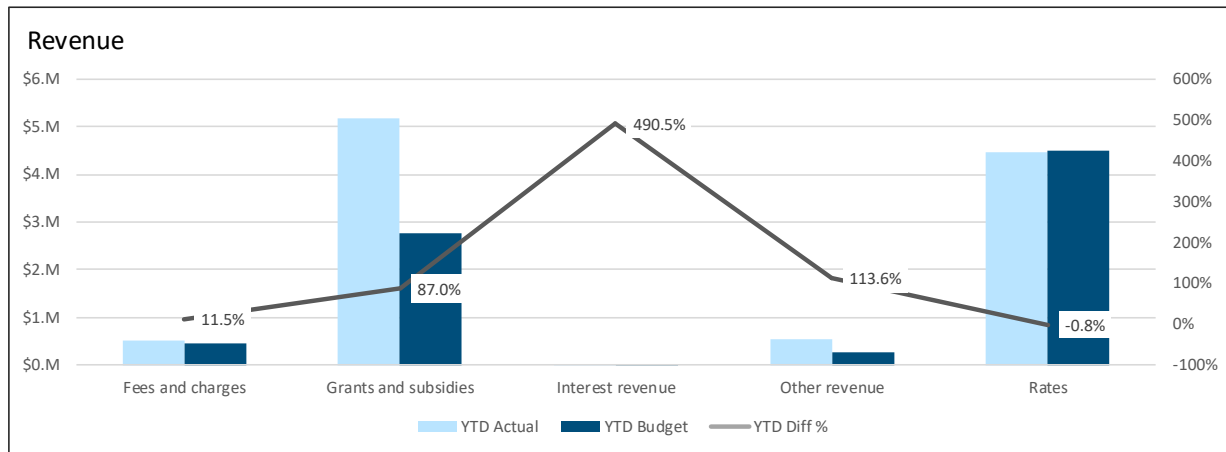
The liquidity risk policy requires us to maintain a minimum ratio of 110% which is also an LGFA covenant. Council's current liquidity risk is 170%. Gross debt includes \$3m prefunding invested in term deposit.

Essential services ratio **111.81%**

Capital expenditure	\$1.63M
Depreciation	\$1.46M

Capital expenditure should be equal or more than depreciation for essential services. Year to date capex is 111.81% of depreciation. Essential Services are Water Supply, Wastewater, Stormwater, and Roothing.

Revenue and Expenditure



Statement of Comprehensive Revenue and Expenditure

Statement of Comprehensive Revenue and Expense

For the period ended September 2021

	Notes	Full Year Forecast (\$000)	Full Year Budget (\$000)	YTD Budget (\$000)	Actual YTD (\$000)	Variance YTD (\$000)	Var/Bud %
Revenue							
Rates	01	17,995	18,030	4,507	4,472	(36)	-0.79%
Grants and subsidies	02	13,163	10,750	2,772	5,185	2,413	87.02%
Interest Revenue		22	8	3	18	15	490.45%
Fees and Charges	03	1,853	1,801	446	497	51	11.54%
Other revenue	04.	1,299	1,009	255	545	290	113.62%
Total operating revenue		34,331	31,598	7,983	10,716	2,733	34.23%
Expenditure							
Employee Benefit expenses	05	5,436	5,474	1,363	1,325	(38)	-2.78%
Finance Costs	06	934	904	115	145	29	25.43%
Depreciation		7,864	7,864	1,966	1,966	-	0.00%
Other expenses	07	12,840	12,811	3,273	3,302	29	0.87%
Total operating expenditure		27,073	27,053	6,717	6,737	20	0.30%
Operating Surplus/(Deficit)		7,258	4,545	1,266	3,979	2,713	214.25%

Notes to the Statement of Comprehensive Revenue and Expense

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

Note 1 - Rates							
	Full Year Forecast	Annual Plan (000's)	Annual Plan YTD (000's)	Actual YTD (000's)	Variance YTD (000's)	Var/Bud %	Notes
Rates	\$17,995	\$18,030	\$4,507	\$4,472	-\$36	-1%	• Rates discounts given to full payment of rates before end of August
Total - Rates	\$17,995	\$18,030	\$4,507	\$4,472	-\$36	-1%	

Note 2 - Grants and Subsidies							
	Full Year Forecast	Annual Plan (000's)	Annual Plan YTD (000's)	Actual YTD (000's)	Variance YTD (000's)	Var/Bud %	Notes
Grants & Contributions	\$3,360	\$2,640	\$186	\$907	\$721	387%	• Operational grants are higher than planned mainly due to grants brought forward from 2020-21: Mayors Taskforce Jobs Funding \$311k, Community Halls & War Memorials Renovations \$265k, and Responsible camping \$133k.
Capital Subsidies	\$9,803	\$8,111	\$2,586	\$4,278	\$1,692	65%	• Capital grant income is higher than planned mainly due to grant income carried forward from 2020-21: Three Waters projects \$1.14m, Butlers landfill \$58k, Old Christchurch Rd and Cron Street extension \$133k, Jacksons Bay wharf \$574k • The higher than planned variance is partially offset by the net effect a budgeted but not yet received grant and grant income brought forward from 2020-21 for the Carnegie Building, \$344k.
Total - Grants and Subsidies	\$13,163	\$10,750	\$2,772	\$5,185	\$2,413	87%	

Grant income brought forward from 2020-21 is recognised as it is expensed.

Interest Revenue							
Note 3 - Interest Revenue							
	Full Year Forecast	Annual Plan (000's)	Annual Plan YTD (000's)	Actual YTD (000's)	Variance YTD (000's)	Var/Bud %	Notes
Interest Revenue	\$22	\$8	\$3	\$18	\$15	490%	• Interest revenue is higher than planned mainly due to interest earned from grant funding carried forward from 2020-2 \$3.3m and drawdown funding \$3m invested in term deposits.
Total - Interest Revenue	\$22	\$8	\$3	\$18	\$15	490%	

Fees and Charges

Note 4 - Fees and Charges

	Full Year Forecast	Annual Plan (000's)	Annual Plan YTD (000's)	Actual YTD (000's)	Variance YTD (000's)	Var/Bud %	Notes
Friends of the Library	\$2	\$2	\$1	\$	\$	-43%	
Inspection Fees	\$184	\$170	\$43	\$57	\$14	33%	
Amusement Device Licences	\$	\$	\$	\$	\$	0%	
Building Accreditation	\$24	\$24	\$6	\$6	\$	8%	
Building Checks	\$5	\$5	\$	\$	\$	0%	
Building Consents	\$67	\$60	\$15	\$22	\$7	44%	
Burial Fees	\$35	\$34	\$8	\$10	\$1	18%	
Camping Ground Licence Fees	\$7	\$7	\$	\$	\$	0%	
Cass Square Hire Char	\$8	\$8	\$	\$1	\$1	0%	
Compliance Certificates	\$47	\$42	\$11	\$16	\$5	52%	
Compliance Schedule Fees	\$34	\$27	\$7	\$14	\$7	110%	
DVD Rental	\$4	\$5	\$1	\$1	-\$1	-45%	
Fire Regulation Fees	\$	\$	\$	\$	\$	0%	
Land Information Memo	\$57	\$54	\$14	\$16	\$3	19%	
Liquor Licenses	\$111	\$128	\$32	\$15	-\$17	-53%	
Monitoring Revenue	\$4	\$5	\$1	\$	-\$1	-69%	
Photocopying Revenue	\$5	\$6	\$1	\$1	-\$1	-38%	
Plant Hire	\$117	\$123	\$31	\$24	-\$7	-21%	
Processing Fees	\$190	\$166	\$41	\$65	\$24	57%	• Processing fees have gone up due to Increase in building installations in the region.
Project Information	\$	\$	\$	\$	\$	241%	
Refuse Site Fees	\$728	\$717	\$179	\$190	\$11	6%	
Resource Consents	\$97	\$75	\$19	\$41	\$22	118%	
Trade Waste Fees	\$99	\$109	\$27	\$17	-\$10	-37%	
Waste Levy	\$27	\$36	\$9	\$	-\$9	-100%	
Total - Fees and Charges	\$1,853	\$1,801	\$446	\$497	\$51	12%	

Other revenue

Note 5 - Other Revenue

	Full Year Forecast	Annual Plan (000's)	Annual Plan YTD (000's)	Actual YTD (000's)	Variance YTD (000's)	Var/Bud %	Notes
Imbalances	\$	\$	\$	\$	\$	0%	
Impounding Fees	\$4	\$5	\$1	\$	-\$1	-100%	
Interloans	\$	\$	\$	\$	\$	0%	
Nomination Fees	\$	\$	\$	\$	\$	0%	
Petrol Tax Income	\$126	\$126	\$32	\$31	\$	0%	
Rental	\$50	\$40	\$10	\$20	\$10	106%	
Reserve Fund Revenue	\$56	\$43	\$11	\$23	\$13	119%	
Telephone	\$	\$	\$	\$	\$	1%	
Funeral Parlour Licences	\$	\$	\$	\$	\$	0%	
Capital Contributions	\$4	\$	\$	\$4	\$4	0%	
Dividends	\$220	\$220	\$	\$	\$	0%	
Dogs Registration	\$119	\$105	\$88	\$102	\$14	16%	
Fees-Other Activs	\$	\$	\$	\$	\$	0%	
Fees-TNZ	\$	\$	\$	\$	\$	0%	
Fines	\$18	\$19	\$5	\$3	-\$1	-31%	
Food Premises Licences	\$27	\$30	\$8	\$4	-\$3	-43%	
Gain on Swap	\$465	\$255	\$64	\$274	\$210	330%	• Changes in SWAP values due to market forces
Hairdressers Licences	\$2	\$2	\$	\$	\$	0%	
Hawkers Licences	\$1	\$2	\$1	\$	-\$1	-100%	
Legal Fees Recovered	\$12	\$1	\$	\$11	\$11	0%	
LIBRAR - Donations	\$2	\$3	\$1	\$	\$	-60%	
Mobile Shop Licences	\$3	\$3	\$1	\$1	\$	-13%	
Research Income	\$1	\$1	\$	\$	\$	16%	
Offensive Trade Licences	\$1	\$1	\$	\$	\$	0%	
PLBUILD - Commission	\$2	\$1	\$	\$1	\$1	161%	
Postage recoveries	\$	\$	\$	\$	\$	0%	
Taxation	\$	\$	\$	\$	\$	0%	
Retail Sales	\$6	\$5	\$1	\$2	\$1	61%	
Other Revenue	\$	\$	\$	\$	\$	0%	
Sundry Income	\$50	\$48	\$12	\$14	\$2	16%	
Total - Other Revenue	\$1,299	\$1,009	\$255	\$545	\$290	114%	

Employee Benefit expenses

Note 6 - Employee Benefit Expenses

	Full Year Forecast	Annual Plan (000's)	Annual Plan YTD (000's)	Actual YTD (000's)	Variance YTD (000's)	Var/Bud %	Notes
Salaries & Wages	\$5,259	\$5,298	\$1,324	\$1,285	-\$38	-3%	• Actual salary cost is lower than planned due to unfilled roles.
Superannuation	\$156	\$156	\$39	\$39	\$	1%	
ACC Levy	\$20	\$20	\$	\$	\$	0%	
Total -Employee Benefit Expenses	\$5,436	\$5,474	\$1,363	\$1,325	-\$38	-3%	

Finance Costs							
Note 7 - Finance Costs							
	Full Year Forecast	Annual Plan (000's)	Annual Plan YTD (000's)	Actual YTD (000's)	Variance YTD (000's)	Var/Bud %	Notes
Finance Costs	\$934	\$904	\$115	\$145	\$29	25%	• Market forces on interest rates
Total - Finance Costs	\$934	\$904	\$115	\$145	\$29	25%	
Depreciation							
Note 8 - Depreciation							
	Full Year Forecast	Annual Plan (000's)	Annual Plan YTD (000's)	Actual YTD (000's)	Variance YTD (000's)	Var/Bud %	Notes
Depreciation and Amortisation	\$5,348	\$5,348	\$1,337	\$1,337	\$	0%	
Unfunded Depreciation	\$2,515	\$2,515	\$629	\$629	\$	0%	
Total - Depreciation	\$7,864	\$7,864	\$1,966	\$1,966	\$	0%	
Other expenses							
Note 9 - Other expenses							
	Full Year Forecast	Annual Plan (000's)	Annual Plan YTD (000's)	Actual YTD (000's)	Variance YTD (000's)	Var/Bud %	Notes
Administrative Expenses	\$741	\$709	\$147	\$180	\$33	22%	• Mainly due to timing of computer operating expenses
Bad Debt Provision	\$	\$	\$	\$	\$	0%	
Contractors	\$514	\$529	\$124	\$109	-\$15	-12%	
CCO Management	\$665	\$676	\$169	\$157	-\$12	-7%	
Electricity	\$426	\$444	\$111	\$93	-\$18	-16%	
Honorarium	\$312	\$309	\$77	\$80	\$3	4%	
Insurance	\$419	\$397	\$125	\$147	\$22	17%	
Loss on Swaps	\$	\$	\$	\$	\$	0%	
Maintenance	\$4,535	\$4,548	\$1,157	\$1,143	-\$14	-1%	
Management Contracts	\$940	\$963	\$241	\$218	-\$23	-10%	
Other Expenses	\$2,558	\$2,719	\$719	\$558	-\$161	-22%	• Mainly due to timing differences between audit budget and costs, \$157k
Professional Services	\$472	\$486	\$112	\$97	-\$14	-13%	
Rental Overheads	\$	\$	\$	\$	\$	0%	
Refuse Collections	\$782	\$780	\$195	\$197	\$2	1%	
Rates	\$477	\$250	\$96	\$323	\$226	236%	• Mainly due to timing of annual rates costs
Overheads							
Total - Other expenses	\$12,840	\$12,811	\$3,273	\$3,302	\$29	0.9%	
Grand Total	\$7,258	\$4,545	\$1,266	\$3,979	\$2,713	\$	

Statement of Financial Position

The Statement of Financial Position is on hold until the previous years financial audit is completed.

Capital Expenditure

CAPITAL EXPENDITURE 2021-2022

	Budgets		Expenditure			Notes	Commitments		
	2020-2021 Carried Forward Budget	Full Year Annual Plan	YTD Actual Expenditure	Budget Remaining	YTD Spent %		Open Purchase Orders	Budget Remaining after Commitments	Commitment as a % of Budget Remaining
Leadership	\$151,825	\$1,022,280	\$68,776	\$1,112,434	6%	Main projects included in this section are the Council earthquake strengthening; refurbishment of the visitor area projects; and IT Equipment renewals. All the projects are on track except for the refurbishment of the visitor centre area project which is on hold pending further discussions around the location of Council Chambers.	\$46,457	\$1,065,977	4%
Planning & Regulatory Services	\$243,158	\$600,000	\$4,124	\$839,035	0%	These are all Civil Defence projects: Equipment and the Operations Centre.	\$19,617	\$819,418	2%
Facilities, and Leisure Services - Park & Reserves	\$836,501	\$1,819,500	\$1,870	\$2,654,131	0%	The main projects included in this section are Cass Square development projects (Toilet facilities, upgrade of playground equipment etc.); WCWT Trail projects; Waterfront Development (beach access, landscaping & structures, relocation of FENZ practice eqpmt); and the Westland Racing Club Reserve development Ross. Other projects are the Whataroa, Haast and Kumara playground equipment upgrades. TIF funding of \$191.5k has now been approved for the new Cass Square toilets.	\$3,270	\$2,650,861	0%
Facilities, and Leisure Services - Other	\$1,392,008	\$4,755,000	\$600,840	\$4,924,402	10%	The major projects included in this section are the Carnegie building earthquake strengthening and fitout; Jacksons Bay Wharf; Hokitika and Franz Josef revitalization plan projects; lighting and flag trax system for Hokitika; and the Museum archives work.	\$1,027,767	\$3,896,635	21%

Solid Waste	\$148,100	\$403,000	\$6,288	\$544,812	1%	The Butlers intermediate capping project has been carried over into the current year due to post Covid stimulus funding received to transfer the Fox Landfill waste to Butlers Landfill. Franz Josef landfill final capping; Haast capping and the transfer station; and Hari Hari landfill protection projects have also been extended into the current year with additional funding for the latter three. New projects this year include a Glass Crusher for Hokitika; Refuse shed 1 door and iron replacement and equipment for Waste Minimisation.	\$11,206	\$533,606	2%
Transportation	\$0	\$4,506,879	\$32,773	\$4,474,106	1%	Major projects included here are SPR Low Cost Low Risk resilience; Sealed Road resurfacing; Structures Component Replacement (incl. bridges); Sealed Road Resurfacing; Unsealed Road Metalling; Drainage Renewals; and Traffic Services Renewals. The funding allocation from Waka Kotahi was delayed this year and initial projections appear to be \$1M less than approved amount. Confirmation of the actual allocation to specific projects is yet to be received.	\$15,927	\$4,458,180	0%
Stormwater	\$1,714,627	\$792,400	\$21,547	\$2,485,480	1%	The key project this year is the Livingstone St Pump upgrade and the final design for this is underway. Other projects include mains replacement; Tancred and Sewell St pump upgrades; and the Jollie St extension and Beach St re-alignment which were carried over from last year.	\$107,262	\$2,378,219	4%
Wastewater	\$3,411,652	\$122,831	\$89,256	\$3,445,227	3%	The Hokitika Outfall Structure (not yet commenced) and the Hokitika WW Treatment plant (underway, in conjunction with the feasibility study under the Reform Package projects) are the main projects. Other key projects are the Fox Glacier WWTP upgrades (underway); Hokitika Pump upgrade (Kaniere) and the Hokitika Z-line section replacement. Scope is scheduled to commence in November for contract documents for the Z-line project.	\$34,149	\$3,411,078	1%
Water Supply	\$1,749,624	\$925,000	\$231,177	\$2,443,447	9%	A final design for the Fox Glacier Plant upgrade project has been received. The Ross new intake project has been completed (waiting on final documentation). The commissioning (operational) of the Arahura water treatment plant is to begin in October. Scope will also commence in October for the mains upgrade programmes for Franz Josef, Kumara and Hokitika (including the Seismic Valve for Hokitika). Work on the Ross mains upgrade will commence in January 2022.	\$172,447	\$2,271,000	7%

Unbudgeted Capital Expenditure	-	-	\$18,476	-		This relates to additional HQ refurbishment costs; teleconferencing costs; and two new stormwater connection requests from ratepayers..	\$954	-	-
Total Capital Expenditure	\$9,647,495	\$14,946,890	\$1,075,126	\$22,923,074	4%	Due to the lags in receiving invoices from some major contractors, the value of outstanding commitments are now incorporated in this report to provide a better indication of progress.	\$1,439,056	\$21,484,973	6%
Externally funded Capital Expenditure	\$11,399,492	\$0	\$1,440,070	\$9,973,495	13%	The main projects included here are the sealing of Old Christchurch Road (\$1.5M PGF grant funded); Hokitika Swimming Pool (\$2.6M funding contribution); Butlers new cell development project (\$3.3M) and the Stimulus Funded 3Waters Reform projects (\$6.9M). The 3 Water Reform funded projects are on track for completion by March 2022, with some components already completed. Other projects are on track for completion this year.	\$5,554,715	\$5,554,715	56%
Total Capital Expenditure	\$21,046,987	\$14,946,890	\$2,515,195	\$32,896,569	7%		\$6,993,771	\$27,039,688	21%

Treasury Report

Summary

The purpose of this section of the Quarterly Report is to provide an update on Council's Treasury Position as at **30 September 2021**.

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

- Loans
- Other Borrowings (if any)
- Swap
- Internal borrowing
- Cash Investments
- Deposits
- Debtors

Council has contracted PWC as an independent treasury adviser.

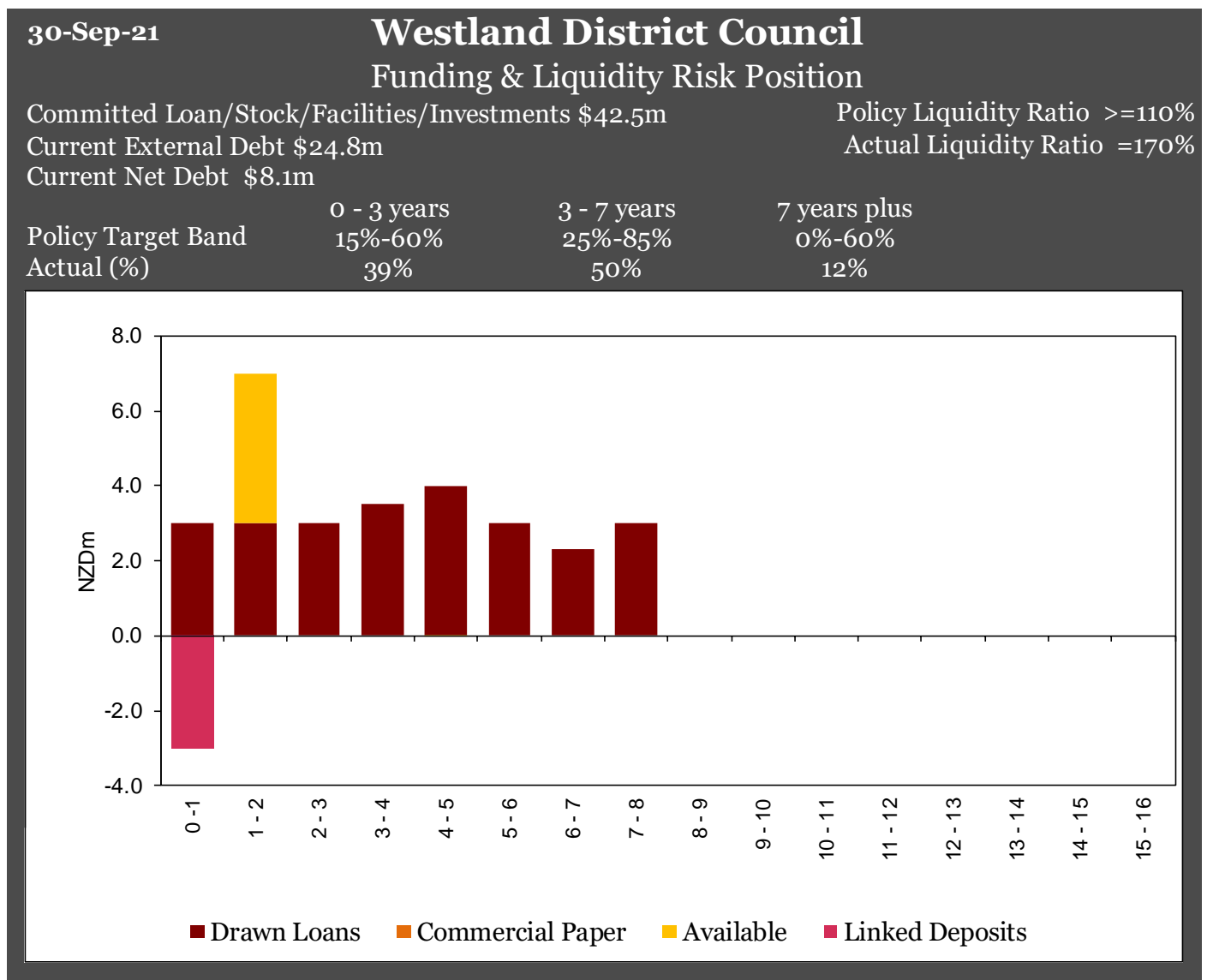
Loans

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 in March 2020 to allow the council to have a greater flexibility in the spreading and smoothing approach to debt management: 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 \$13.7m of term deposits and cash at bank available as at 30 September 2021 and a \$4m credit facility with Westpac which resulted in a liquidity coverage ratio of **170%**. The forecast debt for the current financial year is \$34.6m.



Borrowing as at 31 March 2021 are as follows:

Amount (\$)	Rate	Maturity
3,000,000	0.67%	16/05/2022
3,000,000	0.69%	17/04/2023
18,352	1.55%	01/07/2023
3,000,000	0.69%	15/04/2024
2,300,000	0.69%	15/04/2025
1,200,000	0.69%	15/04/2025
1,500,000	0.69%	15/04/2026
1,000,000	1.39%	15/04/2026
1,500,000	1.14%	15/04/2026
1,500,000	3.88%	15/04/2027
1,500,000	1.23%	15/04/2027
1,300,000	0.69%	18/04/2028
1,000,000	0.67%	15/05/2028
3,000,000	0.75%	13/09/2029
24,818,352	Total	

Except for the third item in the table above all loans are obtained from LGFA. The interest rates shown above for LGFA bonds do not include the 0.6% to 1.1% margins charged by LGFA.

Swaps in place to protect against fluctuating interest rates are as follows:

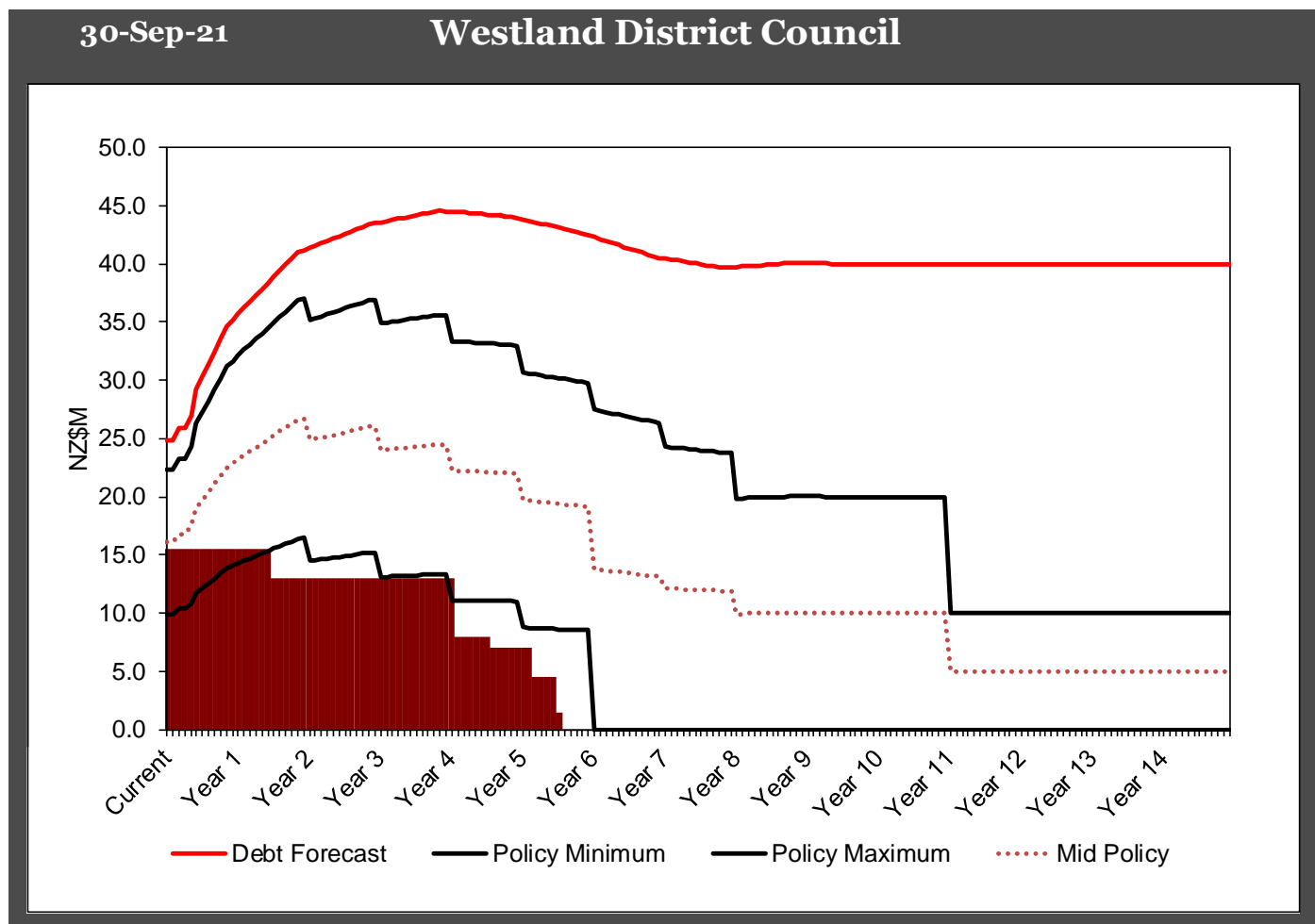
Amount (\$)	Rate	Maturity
3,000,000	1.87%	15/03/2027
2,500,000	0.67%	17/11/2026
5,000,000	3.67%	2/10/2025
5,000,000	3.34%	2/10/2023
2,500,000	2.98%	17/03/2023
5,000,000	4.10%	1/10/2021
23,000,000	Total	

Out of the \$23.0m Swaps portfolio above, \$13.0m Swaps have future effective dates and are not considered as live Swaps. After 30th September a \$5m Swap matured which was replaced by a linked Swap of the same amount.

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.

The following chart shows our projected debt position and compliance to the corridor policy implemented by the Audit and Risk Committee in 2020.



The red part of the graph above shows fixed debt, which includes fixed rate bonds and payer swaps. Council is within the minimum and maximum policy limits as at 30 September 2021.

Internal Borrowing

Internal borrowing as at 30 September:

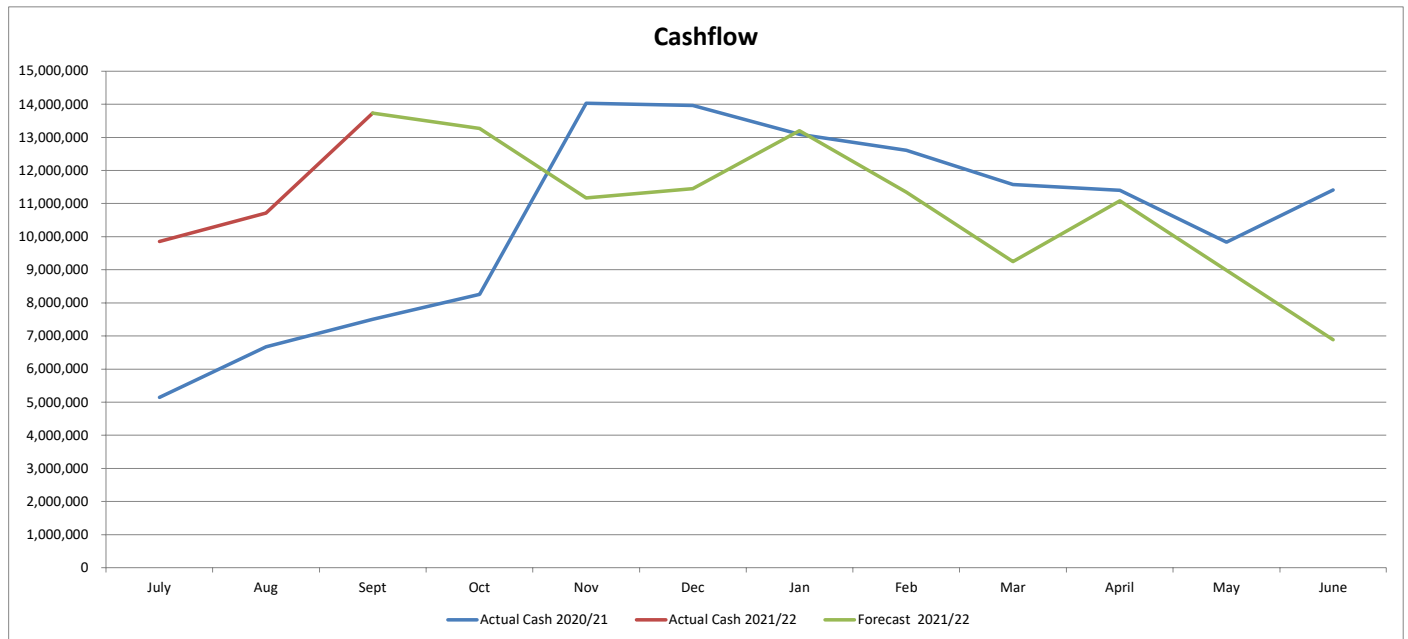
	\$
Kaniere sewerage	69,365
Hannah's Clearing water services	18,981
Total	88,346

Cash Investments

Cash Deposits as at 30 September 2021

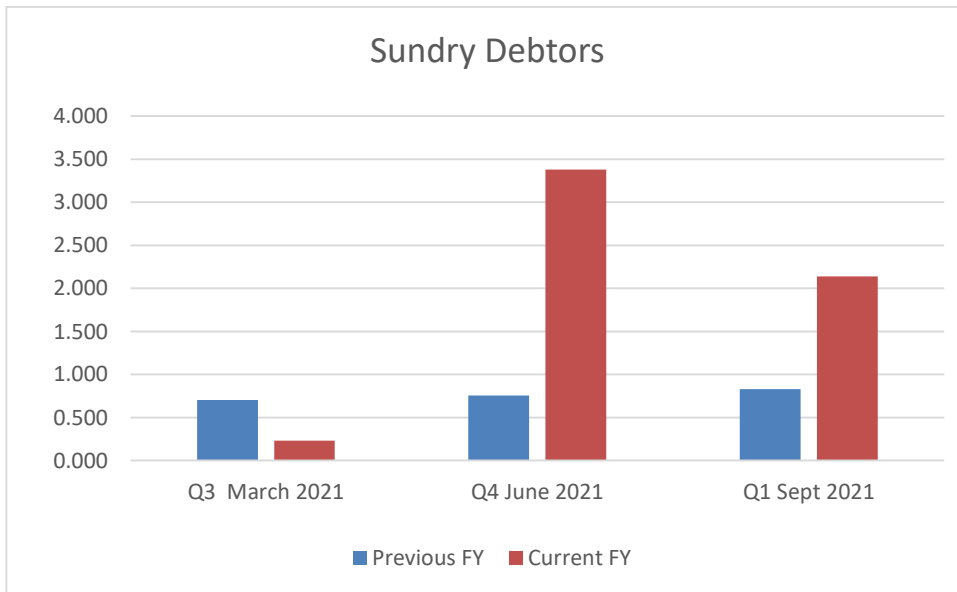
Cash flow is managed on a weekly basis. A prefunding drawdown of \$3.0M was made in September to fund a similar loan maturing in May 2021. The prefunding loan was taken due to favourable interest rates at the time and was invested for an offsetting interest rate.

Closing balance of WDC Operational Account: \$3,733,933



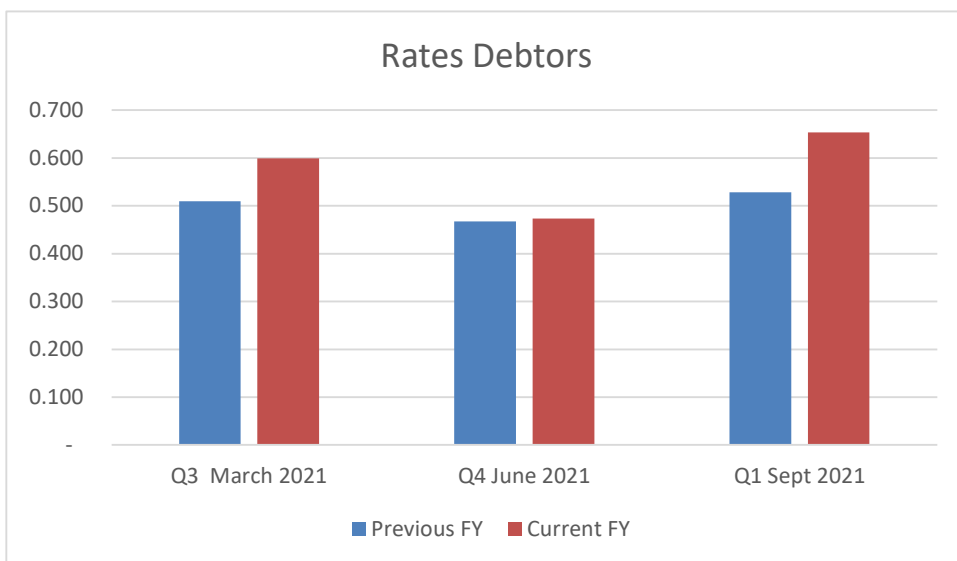
Sundry Debtors

Outstanding Sundry debtors as at 30 September 2021 stands \$2,137,761 which is \$1,306,780 higher than Q1 2020/21 financial year sundry debtors at \$830,781. This is mainly due outstanding grant invoice which has since been settled.



Rates Debtors

At 30 September, rates debtors figure total \$653,305 which is \$125,243 more than Q1 2020/21 financial year rates debtors at \$528,062.



Debt Collection

Credit Recoveries performance as at 30 September for active debt:

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.

Credit Collection		30 September 2021		
Credit Recoveries Ltd	Debt Placed	Paid to us	Balance Outstanding	Recovery Rate
Sundry Debtors		-	4,940	0.0%
Rates Debtors		50	31,028	0.2%

Resolve Collections Ltd	Debt Placed	Paid to us	Balance Outstanding	Recovery Rate
Sundry Debtors		256	4,885	5%
Rates Debtors		3,367	83,996	4%

Total Credit Collection		3,673	124,848	3%
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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 2020/21 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 2020/21.
- 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 2021 \$000	Transfers into \$000	Transfers out of fund \$000	Balance 30 Sep \$000
Kumara Township fund	Township funding for the purpose of community related projects		14	- 14	
HariHari township	Township funding for the purpose of community related projects	2			2
Whataroa township	Township funding for the purpose of community related projects	2			2
Ross township	Township funding for the purpose of community related projects	1			1
Haast township	Township funding for the purpose of community related projects	- 3			- 3
Franz township	Township funding for the purpose of community related projects	2			2
Fox township	Township funding for the purpose of community related projects	1	35	- 35	1
Kokatahi community fund	Township funding for the purpose of community related projects				
Foreshore	Foreshore Protection for groyne replacement on the foreshore.	11		- 2	9
Glacier country promotions	Targeted rates collected from Glacier Country to provide funding for marketing projects.		52	- 52	
Prestons bush	Mr Preston donated the reserve to Council. This fund was for the community to beautify the bush with tracks and interpretation boards.			- 1	- 1
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.)	68			68
Guy Menzies trust	Surplus from Guy Menzies Day Event.	1			1
Emergency contingency fund	Fund to support Westland in a Civil Defence emergency.	63			63
Marks Road reserve fund	Net Sale proceeds of section of Marks Road Reserve to be split between Haast Civil Defence and the Haast Community	121		- 18	103
Transport renewals	For funding the renewal of roads and bridges.	- 81	405	- 9	315
Water renewal	For funding the renewal of water supplies networks	4,192	333	- 15	4,510
Waste water renewal	For funding the renewal of sewerage and sewage networks	1,996	200	- 17	2,179
Solid Waste Renewal	For funding the renewal of solid waste systems		6		6
Stormwater renewal	For funding the renewal of stormwater systems	1,119	112	- 1	1,230
Parks and Reserves renewals	For funding Parks, Reserves, Public Toilets, Ross Pool and Cemeteries Asset Renewal	326	517	- 1	842
Building renewals	For renewal of all Council operational buildings.	866	99		965
Administration renewals	For renewal of office equipment, furniture, technical equipment, vehicles and technology	394	46	- 32	408
Library renewals	To replace library books	249	21	- 7	262
Westland Racing Club reserve fund	Westland Racing Club transferred the racecourse and \$250k to WDC	225			225
Total Council Created Reserves		9,555	1,841	- 204	11,191

Restricted Reserve Funds

Reserve	Purpose of each reserve fund	Balance 1 July 2021 \$000	Transfers into fund \$000	Transfers out of fund \$000	Balance 30 Sept 2021 \$000
Offstreet Parking	Collected from developments in town to pay for off-street parking. Imposed by RMA/District Plan	60			60
Reserve Development	Monies collected from developments. Imposed by RMA/District Plan	350	24		375
Museum Assistance Fund	Originally the Museum Bequest Fund	38			38
Kumara Endowment Fund	Proceeds from sale of Endowment land. Our brief research has not identified the specific terms of the endowment.	357	1		357
Euphemia Brown Bequest	Interest earned on funds administered by Public Trust Offices for the estates of Euphemia & William E. Brown.	24			24
Mayoral Relief Funds	Contributions from James & Margaret Isdell Trust and Coulston Herbert Trust	27			27
Three Mile Domain	To fund the Three Mile Domain costs.	75			75
Ross Endowment Land	Various endowment land parcels in Ross sold over time.	52			52
Graffiti	Grant funding received	4			4
Big Brothers Big Sisters	Grant funding received	- 1			- 1
Community Patrol	Grant funding Received				
Taxi Chits	Grant funding received	- 4			- 4
Total Restricted Reserves		981	25		1,011
Total Reserves		10,536	1,866	- 204	12,203

Statement of Service Performance

During this quarter, no Activity group has reported any concerns with meeting their performance measures for the year.

Report to Committee



DATE: 9 November 2021

TO: Audit and Risk Committee

FROM: Group Manager, Corporate Services

Long Term Plan 2021-31 Audit Management Report

1. Summary

- 1.1. The purpose of this report is to present the Long Term Plan (LTP) 2021-31 Audit Management Report to the Committee for review of matters that arose through the Audit of the LTP consultation document and LTP document.
- 1.2. This issue arises from the requirement of Councils to prepare an LTP every three years and the requirement to consult with the community on that plan.
- 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 - 31. Refer page 2 of the agenda.
- 1.4. This report concludes by recommending that Committee receive the LTP 2021-31 Audit Management Report.

2. Background

- 2.1 The reason the report has come before the Committee is due to the requirement under the Local Government Act 2002 (LGA) to provide a consultation document to engage with the community over the objectives and levels of service identified by Council in the Long Term Plan.
- 2.2 The plan is prepared every 3 years and covers a 10 year period with the exception of infrastructure which must be prepared up to 30 years.
- 2.3 Audit management reports are provided after the final audit of Council's LTP, they provide commentary and recommendations on observations made by the audit team during the audit process. These can be considered Urgent, Necessary or Recommended actions.

3. Current Situation

- 3.1. Council prepared its LTP to cover the period 2021-32 which was consulted on with the community and adopted on 30 June 2021.

3.2. Subsequently an Audit Management Report has been received with the Audit findings.

3.3. The Audit Opinion is unqualified however there are 3 Emphasis of matter (EOM);

3.3.1. Uncertainty over the delivery of the capital programme. The LTP has a very aggressive capital programme included in the LTP and concerns of non-delivery through potential shortages of resource and supply chain issues due to COVID 19.

3.3.2. Uncertainty over the 3 waters renewals forecasts which is based mainly on age therefore there is a higher risk of uncertainty.

3.3.3. The 3 waters reform which provides uncertainty because no decisions have been determined yet, the LTP has been produced including 3 waters as a Council service which was an OAG advice to all Councils, and this EOM is a standard comment in all Audit reports throughout NZ.

3.4. The Audit report also mentions the change in funding from the consultation document to the final LTP from Waka Kotahi NZ transport agency (Waka Kotahi). It notes that the LTP was amended for this change and that the funding had still not be finalised at that point.

4. Options

4.1. Option 1: That the Audit and Risk Committee receive the Long Term Plan 2021-31 Audit Management Report.

5. Risk Analysis

5.1. Risk has been considered and the no risks have been identified on receiving the report, however if the Committee did not receive the Audit Management Report it could be perceived that the Committee was not carrying out the responsibilities under the Terms of Reference (ToR) leading to reputational risk and potential financial risk if it was deemed that there was no proper governance over Council controls.

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 as the report itself is administrative in purpose.

7.2. No public consultation is considered necessary.

8. Assessment of Options (including Financial Considerations)

8.1. Option 1 – That the Audit and Risk Committee receive the LTP 2021-31 Audit Management Report.

8.2. There are no financial implications to this option.

9. Preferred Option(s) and Reasons

9.1. The preferred option is Option 1.

9.2. The reason that Option 1 has been identified as the preferred option is that the A&R Committee have delegated authority through the ToR to monitor external audit and managements responses to any audit findings in the Audit Management Reports.

10. Recommendation(s)

10.1. That the Long Term Plan 2021-31 Audit Management Report be received.

Lesley Crichton
Group Manager, Corporate Services

Appendix 1: Long Term Plan 2021-31 Audit Management Report.

Report to the Council on the audit of

Westland District Council's
long-term plan for the period
1 July 2021 to 30 June 2031

Contents

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1 Our audit report	4
2 Matters arising from the LTP audit	5
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Key messages

We have completed the audit of Westland District Council's (the Council's) long-term plan (LTP) for the 10-year period commencing 1 July 2021 to 30 June 2031. This report sets out our findings from the audit.

Audit report

We issued an unmodified audit report on the Council's LTP on 30 June 2021.

Without modifying our opinion, we included the following emphasis of matter paragraphs in our audit report:

- Uncertainty over the delivery of the capital programme.
- Uncertainty over the three waters renewals forecasts.
- Uncertainty over three waters reforms.

Further detail around these have been included in section 1.1 of this report.

Matters arising during the audit

There are no new significant matters that we identified since our LTP consultation document audit.

Thank you

We thank the Council, management and staff for their assistance received during the audit.



Chantelle Gernetzky
9 August 2021

1 Our audit report

1.1 We issued an unmodified audit report

We issued an unmodified audit report on the Council's LTP on 30 June 2021. This means that:

- the plan provides a reasonable basis for:
 - the long-term, integrated decision-making and co-ordination of the Council's resources; and
 - accountability of the Council to the community; and
- the information and assumptions underlying the forecast information in the plan are reasonable.

Without modifying our opinion, we drew attention to the following disclosures.

Uncertainty over the delivery of the capital programme

To draw the reader's attention to the disclosure in the LTP outlining the uncertainty over the delivery of the capital programme. While the Council has taken steps to deliver its planned capital programme, there is uncertainty over the delivery of the programme, due to the availability of contractors and external funding, as outlined in the LTP.

Uncertainty over the three waters renewals forecasts

To draw the reader's attention to the disclosure in the LTP outlining the uncertainty over the three waters renewals forecasts. This outlined the Council's current risks, the need for additional work to complete assessments of the condition of its wastewater, water supply and storm water assets, and the approach for improving the asset condition information which informs the three waters renewal forecasts. The three waters renewal forecasts are currently largely based on the age of the Council's assets, and therefore have a higher level of uncertainty.

Uncertainty over three waters reforms

To draw the reader's attention to the disclosure in the LTP outlining the Government's intention to make three waters reform decisions during 2021. The effect that the reforms may have on three waters services provided by the Council is currently uncertain because no decisions have been made. The LTP was prepared as if these services will continue to be provided by the Council, but future decisions may result in significant changes, which would affect the information on which the LTP has been based.

1.2 Uncorrected misstatements

The LTP is free from material misstatements, including omissions.

2 Matters arising from the LTP audit

We set out our areas of focus, and audit findings in the report on the audit of the Council's LTP consultation document. These areas of focus remained unchanged.

2.1 Significant changes subsequent to consultation

The main focus of our LTP audit was to understand the significant changes since the consultation audit and agree them to the Council approved changes.

The only significant change related to the Waka Kotahi NZ Transport Agency (Waka Kotahi) funding levels. In May 2021, Waka Kotahi provided indicative investment levels for continuous programmes (indicative funding for continuous programmes) as part of developing the 2021-24 National Land Transport Programme (the NLTP).

The indicative funding for continuous programmes provided by Waka Kotahi were less than what the Council had applied for, and therefore were appropriately updated for in the LTP. We note that the indicative funding letter is not a final decision. The outcome of the request will be confirmed by the Waka Kotahi in August/September 2021.

Appendix 1: Disclosures

Area	Key messages
Our responsibilities in conducting the audit	<p>We carried out this audit on behalf of the Controller and Auditor General. We are responsible for expressing an independent opinion on the long-term plan and reporting that opinion to you. This responsibility arises from section 93C(4) of the Local Government Act 2002.</p> <p>The audit of the long-term plan does not relieve management or the Council of their responsibilities.</p> <p>Our audit engagement letter contains a detailed explanation of the respective responsibilities of the auditor and the Council.</p>
Assurance and auditing standards	<p>We carried out our work in accordance with the International Standard on Assurance Engagements (New Zealand) 3000 (Revised) <i>Assurance Engagements Other Than Audits or Reviews of Historical Financial Information</i>. In meeting the requirements of this standard, we took into account particular elements of the Auditor-General's Auditing Standards and the International Standard on Assurance Engagements 3400 <i>The Examination of Prospective Financial Information</i> that were consistent with those requirements.</p> <p>Our work cannot and should not be relied upon to detect all instances of misstatement, fraud, irregularity or inefficiency that are immaterial to your financial statements. The Council and management are responsible for implementing and maintaining your systems of controls for detecting these matters.</p>
Auditor independence	<p>We are independent of the Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: <i>International Code of Ethics for Assurance Practitioners</i>, issued by New Zealand Auditing and Assurance Standards Board.</p> <p>In addition to our audit of the Council's consultation document and all legally required external audits, we completed an assurance engagement pursuant to the Council's debenture trust deed. These engagements are compatible with those independence requirements. Other than these assignments, we have no relationship with or interests in the Council.</p>
Other relationships	<p>We are not aware of any situations where a spouse or close relative of a staff member involved in the audit occupies a position with the Council that is significant to the audit.</p> <p>We are not aware of any situations where a staff member of Audit New Zealand has accepted a position of employment with the Council during or since the audit.</p>

AUDIT NEW ZEALAND

Mana Arotake Aotearoa

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AUDIT AND RISK COMMITTEE ROLLING WORK PLAN

Item	Nov-21	Feb-22	May-22	Aug-22
External Audit	Audit Management Report LTP 2021-31 Note Audit in progress, due to Audit NZ delays, likely sign off December Council meeting.	Audit Management Report 2020/21 (dependent on Audit NZ)	Interim audit starts	Interim Audit report (dependant on Audit NZ)
Financial Reporting	No quarterly financial report due to delay in finalising of Annual Report Audit	Quarterly financial report	Review Audited Annual Report 2020/21 – for recommendation of adoption to Council	
Insurance	Workshop re Insurance limits 2016-17 renewal period			Insurance renewals
Risk Management Framework	Review Risk Register Health & Safety Report	Review Risk Register Health & Safety Report	Review Risk Register Health & Safety Report	Review Risk Register Health & Safety Report
Internal Control Framework	PwC quarterly Whistleblower Report	PwC quarterly Whistleblower Report	PwC quarterly Whistleblower Report	PwC quarterly Whistleblower Report