



# Risk and Assurance Committee Agenda

7 May 2026

**WESTLAND**  
District Council | Te Kahui o Poutini





## **Risk and Assurance Committee**

Meeting to be held on **Thursday 7 May 2026** commencing at 9.30am in the Council Chambers, 36 Weld Street, Hokitika and via Zoom

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**

*By investing in our people, caring for the environment, respecting the Mana Whenua Cultural heritage, and enabling investment, growth, and development we will enrich our district and the people that reside here.*

### **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. WELCOME AND 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 (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 MENETI O TE HUI KAUNIHERA MINUTES OF MEETINGS**

Risk and Assurance Committee Meeting Minutes – 27 March 2026 (6 – 11)

## **4. ACTION LIST (12)**

## **5. CHAIR’S REPORT (13 – 14)**

Independent Chair to speak to the report.

## **6. PŪRONGO KAIMAHI STAFF REPORTS**

- **Financial Report** (15 – 58)  
Chief Financial Officer to speak to the report.
- **Health and Safety Report** (59 – 60)  
Health and Safety Advisor to speak to the report.
- **Rolling Workplan** (61 – 66)  
Quality Assurance Manager to speak to the report.

## **7. 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 – 27 March 2026	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.	Audit Plan	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.	Quarterly Report on Whistleblower Services 1 January to 31 March 2026	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.	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)
5.	Capital Projects Deep Dive	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, 3, 5	Protect the privacy of natural persons, including that of deceased natural persons. (S. 7(2)(a))
1, 2, 3	Avoid prejudice to measures protecting the health or safety of members of the public. (S. 7(2)(d))
1, 3	Maintain the effective conduct of public affairs through: (ii) The protection of such members, officers, employees, and persons from improper pressure of harassment. (S. 7(2)(f))
1, 3, 4	Maintain legal professional privilege. (S. 7(2)(g))
1, 2, 6	Enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities. (S. 7(2)(h))

**DATE OF NEXT RISK AND ASSURANCE COMMITTEE MEETING – 13 AUGUST 2026  
COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM**



# INAUGURAL RISK AND ASSURANCE 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 FRIDAY, 27 MARCH 2026 COMMENCING AT 9:30am

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

<b>Chairperson:</b>	David Ward
<b>Members:</b>	Her Worship the Mayor
Cr Mackenzie	Cr Martin
Kw Tumahai	

### NGĀ WHAKAPAAHA APOLOGIES

Apologies received from Kw Tumahai.

Moved Her Worship the Mayor, seconded Cr Mackenzie and **Resolved** that the apologies be received and accepted.

### ABSENT

Nil

### STAFF PRESENT

B. Phillips, Chief Executive; Diane Maitland, Quality Assurance Manager; S. Lewis, Chief Financial Officer; J. Warren, Senior HR Advisor; S. Hewett, Governance Administrator.

### 2. WHAKAPUAKITANGA WHAIPĀNGA DECLARATIONS OF INTEREST

The updated Interest Register had been circulated. There were no changes made to the Interest Register.

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

Nil

#### 4. INTRODUCTIONS

The Independent Chair and members of the committee introduced themselves to members of the public as this is the inaugural committee meeting for this triennium.

#### 5. NGĀ MENETI O TE HUI KAUNIHERA MINUTES OF MEETINGS

##### **Risk and Assurance Committee Meeting Minutes – 7 August 2025**

Moved Her Worship the Mayor, seconded Cr Martin and **Resolved** that the Minutes of the Risk and Assurance Committee Meeting held on **7 August 2025** be received.

#### 6. ACTION LIST

Nil.

#### 7. CHAIR'S REPORT

The independent chair spoke to the report, stating that today's meeting is about setting the committee's direction going forward and items discussed would feed into the workplan which will be discussed at the end of the meeting. The chair spoke to the changing environment in local government and encouraged the committee to challenge traditional processes and first look at whether there might be a better way to do things before continuing the status quo.

The chair then touched on what would be covered in the agenda today as follows:

- The committee will be reviewing the Terms of Reference that was adopted in December 2025, with some minor changes and proposed that it should be reviewed annually.
- The Chief Financial Officer will be presenting a template for what could be included in the financial report and, using feedback from the committee today, will present a detailed report in the future.
- The Quality Assurance Manager will be giving a progress update on the council's policy manual which is expected to be presented back to the committee in August 2026.
- The committee will be going through the risk register today to understand why each risk has been identified, whether they still need to be on the register, and to separate out the operational risks and governance risks. This will be done in the public excluded section of the meeting. The committee will then open the meeting back up to public to discuss the workplan for the next 12 months.

Moved Chair Ward, seconded Her Worship the Mayor and **Resolved** that the Chair's Report be received.

#### 7. PŪRONGO KAIMAHI STAFF REPORTS

- **Terms of Reference**  
The Chair spoke to the report and highlighted the key clauses within the Terms of Reference and the changes made from the terms approved in December 2025. The changes primarily focussed on the clauses relating to the committee's internal audit function and it was proposed that these should be removed as the council currently doesn't have the resources for it, however it was noted that this function could be re-added to the terms in the future if necessary.

Moved Cr Mackenzie, seconded Cr Martin and **Resolved** that:

- 1.1 The report be received.
- 1.2 The amended Terms of Reference be accepted by the committee.
- 1.3 The amended Terms of Reference be presented to the Council at the next ordinary council meeting, held on 23 April 2026, for adoption.

- **Health and Safety Report**

The Senior HR Advisor spoke to the report. Council's health and safety policies are currently under review in conjunction with the wider policy review process currently underway across all areas of council. Health and safety training for Councillors was discussed at the start of the new triennium however it never went ahead; this is something council can look to implement in the future alongside staff health and safety training.

Moved Her Worship the Mayor, seconded Cr Mackenzie and **Resolved** that the report be received.

## 8. DISCUSSIONS

- **Policy Update**

The Quality Assurance Manager gave an update to the committee on the status of the council's internal policies. Staff are currently doing a stocktake of all policies across the organisation, assessing why each policy exists, whether it is still fit for purpose, and how often they are reviewed and will present a more detailed report to the committee in August 2026 once they have been updated.

- **Finance Report Template**

The Chief Financial Officer tabled an overview of what information could be included in the financial report (Appendix 1) going forward and explained the level of detail that could be included under each list item as follows:

- Finance Workflow
  - Monitoring progress against key finance workflows, including meeting statutory deadlines and compliance requirements.
- Quarterly Financial Reporting
  - Provision of a quarterly report with a summary by activity group, to complement the high-level overview reported monthly to Council.
- Capital Reporting
  - Capital programme updates presented through a financial lens, rather than a project delivery lens.
- External audit
  - Regular updates on the external audit process.
  - Introductory meeting between the external auditors and the Chair to be arranged.
- Insurance
  - Discussion on Council's appetite for different levels and types of insurance, including consideration of self-insurance options.
  - Insurance review currently underway.
- Annual statutory documents
  - Ongoing updates on the preparation of the Annual Report, Annual Plan, and Long Term Plan, noting these processes are occurring concurrently.

- Regulatory changes
  - Updates on new central government regulations, noting these are not expected to come into effect until October.
- Disclosure statements
  - Reporting on Disclosure Statements as required statutory benchmarks for Council.
- Independent financial advice
  - PwC appointed as independent advisers.
  - Monthly meetings between the CFO and PwC to discuss the economic climate and implications for Council.
- Risk reporting
  - Reporting based on RAG (Red, Amber, Green) status, with discussion focused on Red and Amber items only, and Green items noted as having no issues.
- Depreciation funding
  - Updates on depreciation funding, noting historic underfunding.
- Asset valuation
  - Updates on asset valuation, including the three waters assets.

Moved Her Worship the Mayor, seconded Cr Mackenzie and **Resolved** that the committee acknowledges the discussion items presented by council staff today.

**8. KA MATATAPU TE WHAKATAUNGA I TE TŪMATANUI  
RESOLUTION TO GO INTO PUBLIC EXCLUDED**  
(to consider and adopt confidential items)

Moved Her Worship the Mayor, seconded Cr Martin 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 10.15 am.

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:

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2.	People, Health and Safety Update	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.

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
			Section 48(1)(a)
3.	Quarterly Report on Whistleblower Services 1 July to 31 December 2025	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.	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)

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Item No.	Interest
1, 2	Protect the privacy of natural persons, including that of deceased natural persons. (S. 7(2)(a))
1, 2, 3	Avoid prejudice to measures protecting the health or safety of members of the public. (S. 7(2)(d))
1, 3	Maintain the effective conduct of public affairs through: (ii) The protection of such members, officers, employees, and persons from improper pressure of harassment. (S. 7(2)(f))
1, 3, 4	Maintain legal professional privilege. (S. 7(2)(g))
1, 2, 3, 4	Enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities. (S. 7(2)(h))

Moved Cr Martin seconded Cr Mackenzie 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 11.57 am.

#### 11. WORKPLAN

The Chair and Quality Assurance Manager will create a workplan based on today's discussions and present it at the next committee meeting. It was recommended that the committee meet with the external auditors twice a year, once at the start of the audit process and once at the end.

**DATE OF NEXT RISK AND ASSURANCE COMMITTEE MEETING – 7 MAY 2026  
COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM**

**MEETING CLOSED AT 12.08 PM**

Confirmed by the Committee at their meeting on 7 May 2026.

**David Ward  
Chair**

**Date: 7 May 2026**

**DRAFT**

## 2026.05.07 Risk and Assurance Committee Action List

Item No.	Date Added	Item	Action	Completion Target Date	Officer	Current Status	Date and Next Steps	Status
1	27.03.2026	Workplan	Create a workplan based on the discussion held in the meeting on 27.03.2026	7.05.2026	Diane Maitland	To be created and presented to the committee at the May meeting	7.05.2026 - Present workplan to committee for adoption	Open
2	27.03.2026	Risk Register	Update the risk register separating out operational items from governance	7.05.2026	Diane Maitland	The risk register was discussed item by item and the committee agreed which items should be operational and which are governance or both in the public excluded section of the March meeting. Items deemed operational are to be removed		Completed
3	27.03.2026	Protected Disclosure Policy	Update the current protected disclosure policy	13.08.2026	Diane Maitland	The protected disclosures policy is due to be reviewed and updated.	An updated version of the protected disclosures policy is to be presented to the committee at the 13 August 2026 meeting and then staff are to receive a refresher on the protected disclosures hotline.	Open

# Report to Committee



**DATE:** 7 May 2026  
**TO:** Risk and Assurance Committee  
**FROM:** Independent Chair

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## Independent Chair Report

### 1. Summary

At today's meeting we will continue to focus on those matters that we targeted for priority action during our inaugural meeting on 27 March 2026.

### 2. Risk Register

- We will further review items on the agenda with the intention of either identifying our "top ten" risks, or at least categorising risks in groups of potential exposure levels.
- During conversation we will again consider the completeness of the register.
- We will receive the first requested deep dive report. Further, we will identify a risk(s) for a deep dive report.

### 3. Financial Report Template

- We will review the content of the report on today's agenda to confirm that it contains the information identified by the Committee.
- We will consider how best we can use the information contained in the report to enhance financial reporting to Council, and importantly to enable us to identify any areas of significant variation, and to consider appropriate solutions.

### 4. Audit Engagement

- On 6 May 2026 I have a scheduled meeting with our Auditors, the key points from which I will share with Committee members today.
- During the in-committee section of today's meeting we will introduce the external audit team, who in turn will discuss this year's audit plan, areas of focus and proposed timelines.
- We will take the opportunity to engage in a brief auditor/committee only discussion.

## **5. Draft Annual Plan/Cost Drivers**

- Although not an item specified in our Terms of Reference, in my view it would be prudent for Committee members to acknowledge the impact of global events on our scheduled operations, particularly where fuel costs/bitumen costs are incurred.
- I would request that Committee members seek assurance during Draft Annual Plan debates that appropriate consideration is given to the potential impact, as it will indeed impact.
- The global economic situation is considerable different from the time the Draft Annual Plan was formulated and adopted for consultation.

## **6. Recommendation(s)**

- 6.1. That the report be received.

**David Ward**  
**Independent Chair, Risk and Assurance Committee**

# Report to Committee



**DATE:** 7 May 2025  
**TO:** Risk and Assurance Committee  
**FROM:** Chief Financial Officer

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## Quarterly Report – Q3 – 1 January – 31 March 2026

### 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 31 March 2026 (Q3).
- 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 2025, which are set out in the Long-Term Plan 2025–2034.
- 1.4. This report concludes by recommending that Committee receive the Quarterly Report Q3 January - March 2026 (Quarterly Report), 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 management of risk, including both financial and non-financial. The quarterly report provides information for non-financial information against targets and objectives adopted in the Long Term Plan 2025-2034, and current financial disclosures.

### 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, attached as **Appendix 1**, contains the following elements:
  - 3.2.1. Update on Finance Workflow
  - 3.2.2. Quarterly Financials
  - 3.2.3. External Audit
  - 3.2.4. Internal Control Framework
  - 3.2.5. Capital Finding Update
  - 3.2.6. Insurance
  - 3.2.7. Performance Measures
  - 3.2.8. Disclosure Statement
  - 3.2.9. Treasury Report

- 3.3. This report now provides dedicated visibility The Finance workflow, audit processes and the Council's insurance risk profile, which were previously less defined.
- 3.4. Furthermore, this report introduces a new Internal Control Framework, providing the Committee with explicit oversight of core financial controls, reporting integrity, and fraud prevention measures

#### **4. Options**

- 4.1. Option 1: The Committee does not receive the Quarterly Report Q3 January - March 2026.
- 4.2. Option 2: The Committee receives the Quarterly Report Q3 January - March 2026.

#### **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 benchmarks and treasury 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 low oversight of the financial risk management 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 and non-financial risk. 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 disclosures 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 2026, attached as Appendix 1.

**Stephen Lewis**  
**Chief Financial Officer**

**Appendix 1:** Quarterly Report Q3 January - March 2026

# Westland District Council



## Risk and Assurance Finance Report

January 2026 – March 2026

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## Update on Finance Workflow

Schedule of WDC's main reporting workflow over the next 2 years.

	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sept-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sept-27	Oct-27	Nov-27	Dec-27
Annual Plan 2026/27																								
Annual Report 2025/26																								
Long Term Plan 2027/37																								
Coast Waters CCO																								
Annual Report 2026/27																								

### Annual Plan 2026/27

- Draft Annual Plan adopted by Council 1 April 2026
- Currently out for public consultation – 10 April to 10 May 2026
- Public Hearings – 13 and 14 May 2026
- Annual Plan scheduled to be adopted by Council 25 June 2026
- Submissions received: 14
- Requests to speak: 2

The ongoing conflict in the Middle East continues to impact on inflation. The Draft Annual Plan was set with a general inflation rate of 2.6%. CPI at the end of April was sitting at 3.1%.

BERL is producing a revised inflation forecast at the request of Taituara. We will review this report, or if it is not ready in time for the adoption of the Annual Plan we will consider the Reserve Banks inflation forecast.

If inflation is forecast to be significantly higher than 2.6% WDC will need to consider revising the inflation forecast in the Annual Plan. An update will be provided at the May Council meeting.

### Annual Report 2025/26

The finance team has commenced preparation for the year ending June 2026, with a focus on completing as much audit-related work as possible in advance of year end. The auditors have been on site, and we are working closely with our new Audit Director to support a smooth and timely audit process.

### Long Term Plan 2027/37

The project team for the Long-Term Plan (LTP) will be appointed in May, with a detailed project plan to be developed to guide and manage the process. Workshops with Council will also be scheduled during May to commence the induction process for the LTP.

### Coast Waters CCO

WDC continues to work closely with the finance lead for Coast Waters and the Finance Group Managers at Grey and Buller Councils in preparation for the 1<sup>st</sup> July 2027 go live date. At this stage much of the work involves fact-finding and gaining an understanding of the existing process and systems across the three Councils.

Future consideration will need to be given to:

- Identifying three water assets for transfer to Coast Waters
- Identifying loan funding and swaps associated with three waters assets
- Processes for managing billing and credit control in the handover period
- Reallocation of WDC overheads currently attributed to three waters

## Quarterly Financials

### Statement of Comprehensive Revenue and Expense by Department

#### Office of the CE

The Office of the CE department includes the following activities:

- Chief Executive Office
- Elections
- Democracy Services
- Strategy & Transformation
- Mayor's Task Force for Jobs
- Finance Services
- Treasury Management
- CCO Administration
- Communications
- Governance
- Council Website

	Actual YTD (\$000)	YTD Budget (\$000)	Variance YTD (\$000)	Var/Bud %	Full Year Budget (\$000)	Full Year Forecast (\$000)
<b>Revenue</b>						
Rates	897	965	(68)	(7%)	1,337	1,337
Grants and subsidies	130	130	-	0%	260	260
Interest Revenue	470	438	32	7%	584	625
Fees and Charges	-	2	(2)	(100%)	2	-
Other revenue	993	687	306	45%	789	1,038
Overhead Recoveries	1,266	1,276	(11)	(1%)	1,702	1,702
<b>Total operating revenue</b>	<b>3,756</b>	<b>3,498</b>	<b>257</b>	<b>7%</b>	<b>4,674</b>	<b>4,962</b>
<b>Expenditure</b>						
Employee Benefit expenses	1,486	1,336	150	11%	1,780	1,978
Finance Costs	551	529	22	4%	705	735
Depreciation	5	12	(6)	(50%)	16	7
Other Expenses	1,388	1,262	126	10%	1,771	1,771
<b>Total operating expenditure</b>	<b>3,430</b>	<b>3,139</b>	<b>292</b>	<b>9%</b>	<b>4,272</b>	<b>4,491</b>
<b>Operating Surplus/(Deficit)</b>	<b>326</b>	<b>359</b>	<b>(33)</b>	<b>-9%</b>	<b>402</b>	<b>471</b>

## Business Enablement

The Business Enablement department includes the following activities:

- Community Development
- Customer Services
- Events Coordination
- Information Management
- Information Technology
- Library
- Museum
- Visitor Services (isite)

	Actual YTD (\$000)	YTD Budget (\$000)	Variance YTD (\$000)	Var/Bud %	Full Year Budget (\$000)	Full Year Forecast (\$000)
<b>Revenue</b>						
Rates	1,811	1,764	47	3%	2,352	2,352
Grants and subsidies	30	56	(26)	(46%)	56	56
Fees and Charges	121	75	47	63%	100	125
Other revenue	114	140	(26)	(19%)	186	186
Overhead Recoveries	839	848	(9)	(1%)	1,131	1,131
<b>Total operating revenue</b>	<b>2,076</b>	<b>2,035</b>	<b>42</b>	<b>0%</b>	<b>2,694</b>	<b>2,719</b>
Employee Benefit expenses	1,216	1,445	(229)	(16%)	1,925	1,620
Finance Costs	5	5	-	0%	7	7
Depreciation	131	182	(51)	(28%)	243	174
Other Expenses	1,167	1,262	(96)	(8%)	1,648	1,648
<b>Total operating expenditure</b>	<b>2,519</b>	<b>2,894</b>	<b>(376)</b>	<b>(13%)</b>	<b>3,823</b>	<b>3,449</b>
<b>Operating Surplus/(Deficit)</b>	<b>(443)</b>	<b>(859)</b>	<b>418</b>	<b>(49%)</b>	<b>(1,129)</b>	<b>(730)</b>

## Regulatory

The Regulatory department includes the following activities:

- Animal Control
- Building Control
- Compliance Control
- Emergency Management
- Liquor Regulation
- Environmental Health
- Resource Management
- Responsible Camping
- Hokitika Swimming Pool

	Actual YTD (\$000)	YTD Budget (\$000)	Variance YTD (\$000)	Var/Bud %	Full Year Budget (\$000)	Full Year Forecast (\$000)
<b>Revenue</b>						
Rates	2,928	2,928	-	0%	3,904	3,904
Fees and Charges	1,292	1,082	210	19%	1,443	1,577
Other revenue	281	315	(34)	(11%)	373	340
<b>Total operating revenue</b>	<b>4,501</b>	<b>4,325</b>	<b>176</b>	<b>4%</b>	<b>5,720</b>	<b>5,821</b>
Employee Benefit expenses	1,963	2,258	(295)	(13%)	3,010	2,612
Finance Costs	7	8	(1)	(13%)	11	11
Depreciation	189	116	73	63%	155	251
Other Expenses	719	722	(3)	(0%)	1,115	1,116
Overhead Expense	1,094	1,089	5	0%	1,453	1,453
<b>Total operating expenditure</b>	<b>2,878</b>	<b>3,104</b>	<b>(226)</b>	<b>(7%)</b>	<b>4,291</b>	<b>3,990</b>
<b>Operating Surplus/(Deficit)</b>	<b>1,623</b>	<b>1,221</b>	<b>402</b>	<b>33%</b>	<b>1,429</b>	<b>1,831</b>

## District Assets

The District Assets department includes the following activities:

- District Assets Administration
- Land & Buildings
- Public Toilets
- Ross Swimming Pool
- Community Halls
- Council Headquarters
- Cemeteries
- Parks & Reserves
- West Coast Wilderness Trail
- Solid Waste
- Stormwater
- Wastewater
- Water Services
- Land Transport
- Vehicle Management
- Township Maintenance

	Actual YTD (\$000)	YTD Budget (\$000)	Variance YTD (\$000)	Var/Bud %	Full Year Budget (\$000)	Full Year Forecast (\$000)
<b>Revenue</b>						
Rates	13,873	13,802	71	1%	18,390	18,390
Grants and subsidies	5,772	7,052	(1,280)	(18%)	25,149	10,709
Interest Revenue	1	-	1	0%	-	-
Fees and Charges	1,101	926	175	19%	1,229	1,455
Other revenue	301	307	(6)	(2%)	441	425
<b>Total operating revenue</b>	<b>21,048</b>	<b>22,087</b>	<b>(1,039)</b>	<b>0%</b>	<b>45,209</b>	<b>30,979</b>
<b>Expenditure</b>						
Employee Benefit expenses	1,286	1,344	(58)	(4%)	1,792	1,713
Finance Costs	572	661	(89)	(13%)	881	846
Depreciation	6,696	5,843	853	15%	7,791	8,928
Other expenses	9,640	9,072	568	6%	30,045	14,091
Overhead Expense	1,011	1,035	(25)	(2%)	1,381	1,381
<b>Total operating expenditure</b>	<b>19,205</b>	<b>17,955</b>	<b>1,249</b>	<b>0%</b>	<b>41,890</b>	<b>26,959</b>
<b>Operating Surplus/(Deficit)</b>	<b>1,843</b>	<b>4,131</b>	<b>(2,288)</b>	<b>0%</b>	<b>3,319</b>	<b>4,020</b>

## External Audit

Ernst Young were reappointed as auditors for WDC with the audit engagement letter being signed by the CE in February 2026.

The auditors attended site in late March to conduct pre-audit work for the 2025/26 financial year and to meet with new staff members to walk them through the audit process where there has been a change in personnel.

As part of the audit process auditors produce a Management Letter which recommends improvements to processes and controls. These items are not failings but highlight where changes could be beneficial to the council.

The following table shows items raised at the conclusion of the 2024/25 audit and gives a status update:

Item	Status	Update	Responsible
Timely and complete review of asset in progress / additions and timely entry of asset information to RAMM	Complete	WDC is now using the AWM asset database as the single source of truth. Capitalisations take place as they happen rather than as a year end process	Chief Financial Officer
Timely and complete review of NZTA funding claims, including supporting reconciliations	Complete	Claims are being processed monthly and a new procedure has been put in place to manage the claim	Chief Financial Officer
Appropriate documentation / retention of supporting evidence for grant funding	Complete	A central store of all grant funding has been created and its now reviewed quarterly	Strategy and Transformation Manager & General Manager Business Enablement
Maintenance and regular review of contracts Masterfile list to support procurement	Ongoing	A process is ongoing to document all contracts into a central database	Quality Assurance Manager
SSP - Retention of underlying data which is reconciled to reported result - Three Waters and Land Transport	Complete	Information all now held in database (ID) with paper records from WestRoads who are also moving to the ID system	General Manager District Assets
SSP - Documentation of water testing equipment calibration / certification	Ongoing	Moving to a new system, that will hold all historic data. New data is readily available, historic data will take around 12 months to be fully loaded	General Manager District Assets
Rating Database Changes and Reconciliation	Complete	A reconciliation has been completed and a new process has been implemented that requires updates to be made as they are notified to Council	Rates Officer
Cyber security - policies, standard and guidelines	Ongoing	Policy is currently going through review and will be finalised by Jun26	General Manager Business Enablement
Manage Access - Establish a policy to restrict and secure privileged accounts	Ongoing	The process is governed by delegated authorities. A specific IT supporting policy is being developed	General Manager Business Enablement
Monitoring and reporting of sensitive expenditure	Complete	Reviewed monthly by SLT and signed off by CE	Chief Financial Officer
Review of historical projects in assets under construction listing	Ongoing	Historic WIP is being reviewed as part of the new monthly process	Chief Financial Officer
Timely updates to key water rates contracts	Ongoing	There is only once main contract. It is currently being renegotiated.	General Manager District Assets
Alignment of the AWM (RAMM) asset database and accounting Fixed Asset Register	Complete	WDC is now using the AWM asset database as the single source of truth, reconciliation is no longer necessary	Chief Financial Officer
Incorrect capitalisation of internal consenting costs	Ongoing	Procedure is being reviewed and will be completed by Jun26	Chief Financial Officer
Manage Access - Establish a formal process for periodic user access review	Ongoing	A third party review is underway and will be completed before Jun26	General Manager Business Enablement

Complete	Completed
Ongoing	Resolved by Jun26
Ongoing	Expected to not be resolved by Jun26

## Internal Control Framework Dashboard Summary

Financial Governance	
Delegated Financial Authority	Under Review
Segregation of Duties	Good
Core Financial Controls	
Accounts Payable	Good

Revenue & Rates	Under Review
Payroll	Good
Treasury	Good
<b>Reporting Controls</b>	
Month End Reconciliations	Under Review
General Ledger Integrity	Good
External Audit Readiness	Under Review
<b>Fraud &amp; Loss Prevention</b>	
Vendor Audits	Good
Sensitive Expenditure	Good
Whistleblower Report	Good
<b>Asset &amp; Capital Expenditure</b>	
Capitalisation Process	Good
WIP Process	Under Review
Disposals Process	Good

## Financial Governance

Delegations to council officers are defined in the Delegations Manual which was adopted by Council at the Council meeting in February 2026. The Delegations Manual is reviewed at each new triennium or as needed.

The financial authority delegated to council officers is controlled internally via Councils financial software, Magiq, and the Purchase Order system contained within the software. The Chief Financial Officer is responsible for ensuring that the levels set in the Delegations Manual and reflected in the Purchase Order System.

All financial spending limits have been up-date to reflect the new delegation to officers, however a full review of the wider Purchase Order system is underway to ensure sufficient controls are in place.

## Core Financial Controls

A review of the rating model is being carried out by the Finance team, led by the Rates Officer, to ensure the accuracy and completeness of WDCs rating information.

## Reporting Controls

While robust month end reporting systems are in place Finance is reviewing these processes to see where improvements can be made and to ensure best practice.

Following the changes to WDC Finance staff and changes in the Audit team we are reviewing audit requirements with our external auditors to ensure we are fully aware of their expectations and where there are areas for improvement identified from previous audits.

## Fraud and Loss Prevention

A new Sensitive Expenditure process was implemented in the current financial year involving monthly Senior Leadership Team review and sign off by the Chief Executive.

## Asset & Capital Expenditure

As identified in Ernst & Youngs Management Letter we are underrating a review of our processes for accounting for Work in Progress (WIP) and how WIP is transferred to capital. Improved collaboration between the District Assets and Finance teams has resulted in a cleaner and more robust process for WIP.

## Capital Funding Update

WDC's Revenue and Finance Policy states the following on funding principles with regards to capital expenditure:

*Council has determined the following basic principles to guide the appropriate use of funding sources.*

- *Each generation of ratepayers should pay for the services they receive, and borrowing can assist to achieve this outcome,*
- *Capital expenditure to replace assets that reach their projected economic life is firstly funded from asset renewal reserves built up over time by funding depreciation, rates or borrowing,*
- *Capital expenditure to upgrade or build new assets is funded firstly from other sources (e.g. subsidies, grants fundraising, financial contributions) and then borrowing.*

The budgeted capital programs for 2025/26 and 2026/27 are funded as follows:

	<b>2025/26</b>	<b>2026/27</b>
Grant Funding	50%	61%
Loans	33%	24%
Reserves	17%	15%

In agreeing the funding for the capital projects WDC assumes all work will be delivered in full.

Rates and borrowing are set on this assumption.

As per WDC's Revenue and Finance Policy the reserve amounts above were built up overtime from either rates or loan funding. If a budgeted project does not go ahead the amounts allocated to that project will remain in the reserve until such time that the project is completed.

In the event that a project is completely cancelled WDC has the option to allocate those funds to a different project which would reduce rates or loan funding required for the new project.

# Insurance

## Current State

WDC engages AON as its insurance broker.

Insurance is held by Council for the following:

- Material Damage and Business Interruption (Above and below ground assets)
- Infrastructure
- General and Statutory Liability
- Employers Liability
- Professional Indemnity
- Crime
- Commercial Motor Vehicles

The following are insured (and recharged) on behalf of Destination Westland Ltd (CCO):

- Airport Owners & Operators
- Drone Hull & Liability
- Directors and Officers
- Commercial Motor Vehicles


WDC is currently assessing the need for Cyber Insurance.

For below ground Material Damage insurance (ie water assets) WDC is in a collective agreement with other South Island Councils to achieve economies of scale when placing insurance.

## Risk Horizon

AON prepared a detailed risk assessment in Q1 2026 which WDC is considering when setting premium levels and policies.

A summary of the document from AON is shown below:



### Risk Horizon Scan for Councils

Councils face compounding pressures: ageing infrastructure, climate shocks, reform uncertainty, affordability constraints and rising expectations from communities. The risk horizon is widening faster than traditional planning and funding cycles.

*Priority Actions (Next 12–24 Months):*

- 01** Decide which climate, cost and reform scenarios to plan for – and stress-test LTPs and financial strategy.
- 02** Identify critical assets and communities – and map climate/hazard exposure to guide renewals and capital plans.
- 03** Define your tolerance for financial volatility – and reset insurance, treasury and balance sheet settings to match.
- 04** Agree governance-level risk appetite and tradeoffs – and lift risk literacy for elected members.
- 05** Confirm your climate adaptation pathway with iwi/hapū and communities – and update adaptation plans.
- 06** Set clear expectations for secure, ethical data and AI use – and strengthen cyber security and data foundations first.

### Insights for Public Sector Leaders

New Zealand councils are feeling climate, digital, economic, social and governance pressures through their services, assets, finances and communities. Grouping these into five risk themes gives leaders a clear way to decide where to focus now, which risks need deeper analysis, and how to sequence investment.

#	Risk (Short Description)	Likelihood	Impact	Overall Risk
1	Climate-driven asset damage & impairment	4	5	Extreme
2	Financial sustainability & rating affordability pressures	4	4	High
3	Reform & policy uncertainty	4	3	Medium High
4	Talent shortages & capability gaps	3	4	High
5	Governance, trust & social licence erosion	3	4	High
6	Cyber security breach / data loss	3	4	High
7	Litigation/liability from land-use & hazard decisions	2	4	Medium
8	Disinformation / online harassment of officials	3	3	Medium

*Indicative sector-level view – councils should select the risks most relevant to them and refine likelihood and impact through their own workshops and analysis*

#### Implications for Councils (2026–2036)

**Risk profile:**

- Higher likelihood of service disruption and emergency events.
- Increasing volatility in costs, funding, and community sentiment.
- Greater scrutiny from communities, regulators and rating agencies.

**Strategic shifts needed:**

- Shift to risk and outcomes-led investment.
- Embed climate and hazard risk into LTP, infrastructure and spatial plans.
- Strengthen governance capability, iwi/hapū partnership, and public engagement.
- Invest in data, analytics and asset management maturity.
- Explore shared services and collaboration to access specialist skills.

By linking near-term pressures to longer-term trends, this horizon scan helps councils connect today's choices on services, assets and funding to their resilience over the next decade. It is intended as a starting point for leadership conversations about priorities, risk appetite and the sequencing of work.

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## Performance Measures

### Corporate Services

Our goal	Measure / Target	Annual Report 2024/25
<b>Provide accountability about Council activities</b>	Legally compliant financial plans and reports adopted. <b>100%</b> LTP, Annual Plans and Reports adopted on time.	<b>Achieved</b> The Annual Report 2023/2024 was adopted on 30 October 2024. The Long-Term Plan 2025 - 2034 was adopted on 26 June 2025
	<b>100%</b> LTP and Annual Reports receive unqualified Auditor's Opinions.	<b>Not Achieved</b> The Annual Report 2023/2024 received an unqualified Auditor's opinion. The Long-Term Plan 2025 – 2034 received an adverse opinion due to assumptions over water services delivery, Jackson Bay wharf repair and the West Coast Wilderness Trail alternative route to Ross.

## Resource Management

Our goal	Measure / Target	Annual Report 2024/25
<b>Resource consents processed in accordance with relevant legislation</b>	<b>100%</b> of resource consents processed within statutory Time frames	<b>Not Achieved</b> <b>97.44%</b> of resource consents were processed within statutory time frames. 156 consents processed. 4 resource consents were not issued within the statutory timeframes.

## Building Control

Our goal	Measure / Target	Annual Report 2024/25
<b>Timely processing of Building Consents.</b>	<b>100%</b> of building consents processed within 20 working days as per the requirements of the Building Act	<b>Not Achieved</b> Consents issued =248 99.2% issued within the 20 day statutory timeframe
<b>Timely processing of Code Compliance Certificates.</b>	<b>100%</b> of Code Compliance Certificates processed within 20 working days as per the requirements of the Building Act	<b>Not Achieved</b> Certificates Issued = 190 99.5% issued within 20 day statutory timeframe.
<b>Encourage compliance with health standards by undertaking inspections so that all food, liquor and other licensed premises comply with the relevant legislation.</b>	<b>100%</b> licensed and registered premises are inspected prior to renewal of licence.	<b>Not Achieved</b> <b>Food Premises</b> 78% (69/89 – based on currently registered businesses). <b>Liquor Premises</b> 80% (40/50 – based on currently registered businesses).

## Animal Control

Our goal	Measure / Target	Annual Report 2024/25
<b>Keep the public safe from dogs and wandering stock</b>	<b>90%</b> Residents satisfied with the response provided	<b>Not Measured</b> No Residents' Satisfaction Survey was undertaken in 2024/2025.
	<b>100%</b> of known dogs registered, or infringed, for failure to register by 1 September each year.	<b>Achieved</b> 100% - 2228/2236 known dogs registered.
	Response times to Priority 1 callouts: <b>30 minutes or less.</b>	<b>Achieved</b> Priority 1 calls – 3 callouts. All responded to within 30 minutes

## Emergency Management

Our goal	Measure / Target	Annual Report 2024/25
<b>Council is prepared for and maintains an effective response capacity to manage civil defence emergencies</b>	Council's e-text alerting system is tested twice per annum.	<b>Not Measured</b> The Council's e-text alert system was used for other activities but not tested for the purposes of a Civil Defence emergency.
	At least one Emergency Operations Centre (EOC), and community group activation occurs annually (event or exercise).	<b>Achieved</b> There were two activations in the 2025 year.
	At least two training sessions are held annually for Council CDEM Incident Management Personnel and community groups.	<b>Achieved</b> Between January and June 2025 12 District Council staff attended training.
<b>CDEM relationships with WC CDEM Group territorial authorities, emergency services, and life line utilities are maintained and strengthened</b>	Council is represented at CDEMG Joint Committee meetings by the Mayor, or a nominated attendee. <b>100%</b> of the time.	<b>Achieved</b> The Mayor attended all four meeting in the 2025 Financial Year.
	Council is represented at CEG meetings by the Chief Executive or a nominated attendee. <b>100%</b> of the time.	<b>Not Achieved</b> Westland representatives attended 3 out of four meetings held.

## Community Development

Our goal	Measure / Target	Annual Report 2024/25
<b>Supporting Communities to improve their social and cultural wellbeing</b>	CDA co-ordinates funding and committee process for: <ul style="list-style-type: none"> <li>Creative Community Scheme funding local arts.</li> <li>Sport NZ Rural Travel Fund.</li> <li>Funding to promote events for Community well-being and social connectedness.</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>Creative Communities funding advertised and allocated.</li> <li>Sport NZ Rural Travel Funding advertised and allocated.)</li> </ul>
<b>Commitment to "Safer Westland"</b>	Safer Westland Community Coalition meets bi-monthly.	<b>Achieved</b> The Coalition meets on the last Friday of every second month.

## Community Halls

Our goal	Measure / Target	Annual Report 2024/25
<b>Community halls provide venues for a range of different activities and events and are well used by the community.</b>	<b>Multipurpose Spaces</b> Average number of bookings for community halls increases year on year	<b>New Measure</b> Baseline to be established
Day to day operational activities that ensure assets provide services.	<b>Condition</b> 90% of buildings in average condition or above as measured in condition assessments.	<b>New Measure</b> Baseline to be established
<b>Community halls meet customer expectations.</b>	<b>Customer Satisfaction</b> The percentage of customer satisfaction with community halls as measured by users.	<b>New Measure</b> Baseline to be established

## Cemeteries

Our goal	Measure / Target	Annual Report 2024/25
<b>Residents continue to have access to a Council cemetery within a reasonable travelling distance</b>	<b>Customer Proximity</b> A cemetery is located withing easy driving distance (10km) of district townships.	<b>New Measure</b> Baseline to be established
<b>Council owned cemeteries are appropriately maintained</b>	<b>Customer Satisfaction:</b> The number of service requests received per cemetery Hokitika: ≤ 5 Kumara: ≤ 5 Ross: ≤ 5	<b>Achieved</b> Hokitika: 4 Kumara: 0 Ross: 0
	<b>≥70% satisfaction as recorded in an annual survey of funeral directors.</b>	<b>New Measure</b> Baseline to be established
<b>Burials adhere to the relevant legislation</b>	Legislative responsibilities Standards for burial adhere to Cemeteries and Cremations Act 1964 Hokitika: 100% Kumara: 100% Ross: 100%	<b>Achieved</b> <i>100% 32/32 Interments</i> Hokitika: 30 Kumara: 1 Ross: 1

## Museum

Our goal	Measure / Target	Annual Report 2024/25
<b>Collections developed and maintained with access provided</b>	Collections continue to grow, in line with Hokitika Museum policies.	<b>Achieved</b> 25 new objects were added
	Deaccessions and disposals are aligned with Hokitika Museum policies.	<b>Achieved</b>

## Parks & Reserves

Our goal	Measure / Target	Annual Report 2024/25
<b>There are sufficient open spaces to meet the needs of the district.</b>	<b>Space Provision</b> Hectares of open space provided.	<b>New Measure</b> Baseline to be established
<b>The open space network meets the residents' expectations.</b>	<b>Customer Satisfaction</b> The average number of service requests received for parks and reserves decreases year on year.	<b>New Measure</b> Baseline to be established
	<b>Customer Satisfaction</b> 70% customer satisfaction with sports grounds as measured by users.	<b>New Measure</b> Baseline to be established

## Public Toilets

Our goal	Measure / Target	Annual Report 2024/25
<b>The number and location of public toilets is sufficient to meet the needs of local communities and visitors.</b>	<b>Provision</b> Public toilets are provided in all major townships.	<b>New Measure</b> Baseline to be established
<b>Public toilets are cleaned to a standard that meets user expectations.</b>	<b>Customer Satisfaction</b> The number of complaints received per annum related to cleanliness decreases year on year	<b>New Measure</b> Baseline to be established

## Swimming Pools

Our goal	Measure / Target	Annual Report 2024/25
<b>The number and location of swimming pools is sufficient to meet the needs of local communities and visitors.</b>	More than one pool is available for residents across the district.	<b>New Measure</b> Baseline to be established
<b>There is increased use of the district pools which enables people to play, be physically active, and stay safe in the water.</b>	The number of visits to Hokitika and Ross pool increases year on year	<b>New Measure</b> Baseline to be established
	The number of participants in the learn to swim programme.	<b>New Measure</b> Baseline to be established

## West Coast Wilderness Trail

Our goal	Measure / Target	Annual Report 2024/25
<b>The cycle trail is well used</b>	Numbers using the trail as measured by trail counters increase by <b>10% per annum</b> .	<b>Not Achieved</b> Counters along the trail recorded between 5,634 and 44,500 annual users at various points. Total users recorded is 132,915. This represents a <b>decrease</b> in daily utilisation of 8.33% based on 2023/2024 total use of 145,000 users. In spring 2024, we had about three months of continuous rain that affected usage of the trail.
<b>The visitor experience meets or exceeds expectations</b>	Net Promotor Score and cyclist feedback is greater than 80% over a 12-month average.	<b>Achieved</b> 95% of feedback received are satisfied with trail experience and conditions.

## Library

Our goal	Measure / Target	Annual Report 2024/25
<b>To provide access to a physical collection that is current and of appropriate quality to meet the needs of the community.</b>	<b>40-45%</b> of physical collection items purchased in the last 5 years (excluding Local History and Stack)	<b>Achieved</b> 50% of physical collection had been purchased in the last 5 years.
<b>Ensure library users have access to computing technology and the internet to allow them to access relevant information, government, community, retail, recreational and communication services.</b>	Minimum provision of: <ul style="list-style-type: none"> <li>· 2 public access internet devices per 2.500 people (Westland = 7)</li> <li>· Printer, scanner, and BYOD print options.</li> <li>· Onsite Wi-Fi access.</li> </ul>	<b>Achieved</b>
<b>Delivering activities that enable increased accessibility.</b>	Number of programmes and events (excluding Book-A-Librarian): 200 programmes/events	<b>Achieved</b> 251 programmes and events.
	Attendance at events (Excluding Book A Librarian): 2000 attendees	<b>Achieved</b> 3000 attendees at events.

## Land Transport

Our goal	Measure / Target	Annual Report 2024/25
<b>The transportation network is safe for all users in Westland District</b>	<b>Road safety:</b> 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.	<b>Not Achieved</b> 6 Serious injury Crashes on Westland District Roads. 0 Fatalities.
<b>The surface condition of roads in Westland is of good quality</b>	<b>Road Condition:</b> 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%	<b>Achieved</b> Primary Collector: 98.5% Secondary Collector: 96.6% Access: 92.3% Low Volume: 91.3% The STE value reported is assessed by NZTA. The reported result above was based on the best information available at the time but NZTA subsequently identified the STE value was calculated using some invalid data. NZTA has resolved the data error which only had a very minor impact on the overall result. Therefore, the STE value has not been updated for this correction.
<b>The surface condition of roads in Westland is maintained to a high standard</b>	>70% of residents are satisfied with the standard and safety of Council's unsealed roads.*	<b>Not Measured</b> No Residents' Satisfaction Survey was undertaken in 2024/2025. Council is working on a strategy of real-time
	Road maintenance: ≥6.5% of the sealed local road network that is resurfaced	<b>Not Achieved</b> 3.6% of sealed local road network resurfaced.
<b>Footpaths are maintained in good condition and are fit for purpose</b>	<b>Footpaths:</b> 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).	<b>Achieved</b> Footpath condition ratings are now: Rated between 1-4: 94.5% Rated Between 1-3: 76% Rated 5: 5.5%. There is still no agreed level of service standard for footpaths. And as no formal condition resurvey has yet been carried out the condition is the same.
<b>Response to service requests are dealt with promptly</b>	<b>Customer service requests:</b> 100% within 3 days customer service requests relating to roads and footpaths to which the territorial authority responds.	<b>Not Achieved</b> 45% of Transportation related service requests were responded to within 3 days (156/347 requests).

>70% of residents rating the roads and footpaths good or very good.	<b>New Measure</b> Baseline to be established
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## Drinking Water

Our goal	Measure / Target	Annual Report 2024/25
<b>Council supplied potable water is safe to drink</b>	<p><b>Safety of drinking water:</b></p> <p>The extent to which the local authority's drinking water supply complies with the following parts of the drinking water quality assurance rules:*</p> <ul style="list-style-type: none"> <li>a) 4.4 T1 Treatment Rules;</li> <li>b) 4.5 D1.1 Distribution System Rule;</li> <li>c) 4.7.1 T2 Treatment Monitoring Rules;</li> <li>d) 4.7.2 T2 Filtration Rules;</li> <li>e) 4.7.3 T2 UV Rules;</li> <li>f) 4.7.4 T2 Chlorine Rules;</li> <li>g) 4.8 D2.1 Distribution System Rule;</li> <li>h) 4.10.1 T3 Bacterial Rules;</li> <li>i) 4.10.2 T3 Protozoal Rules; and</li> <li>j) 4.11.5 D3.29 Microbiological Monitoring Rule.</li> </ul> <p><b>100%</b></p>	<b>Not Achieved</b>
Requests for service are dealt with promptly	<p><b>Fault response times:</b></p> <p><b>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:</b></p> <ul style="list-style-type: none"> <li>a) <b>95%</b> 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</li> </ul>	<p><b>Not Achieved</b></p> <p>a) 80% (16/20)</p>

	<p><b>b) 100%</b> 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>	b) 55% (11/20)
	<p><b>c) 100%</b> attendance for non-urgent call-outs: from the time that the local authority receives notification to the time that service personnel reach the site (24 hours) , and</p>	c) 95% (185/194)
	<p><b>d) 100%</b> 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>	d) 73% (141/194)
Council supplied water is reliable	<p><b>Maintenance of the reticulation network:</b></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><b>Not Achieved</b></p> <p>5.5% - This figure is derived from analysis using the Water NZ “Winter Water Use Analysis” method. Data confidence is low as the model currently only uses 2 supplies that had sufficient data for the 24/25year. Continuing improvements for the coming years will improve data quality and confidence.</p>
	<p><b>Demand management:</b></p> <p>The average consumption of drinking water per day per resident within the territorial authority district is &lt; 500l/day.</p>	<p><b>Not Achieved</b></p> <p>1,081 L/person/day - This figure is derived from analysis using the Water NZ “Winter Water Use Analysis” method. Data confidence is low as the model currently only uses 2 supplies that had sufficient data for the 24/25year. Continuing improvements for the coming years will improve data quality and confidence.</p>
Customers are generally satisfied with the Council supplied water	<p><b>Customer satisfaction:</b></p> <p><b>The total number of complaints received by the local authority about any of the following:</b></p>	<b>Achieved</b>
	<p><b>a) Drinking water clarity</b></p>	a) 2
	<p><b>b) Drinking water taste</b></p>	b) 0

	<b>c) Drinking water odour</b>	c) 0
	<b>d) Drinking water pressure or flow</b>	d) 5
	<b>e) Continuity of supply, and</b>	e) 9
	<b>f) The local authority's response to any of these issues.</b>	f) 4
	<b>Expressed per 1000 connections to the local authority's networked reticulation system.</b>  <b>25 per 1000 connections</b>	Total number of complaints = 20 Complaints per 1000 connections = 7.0 (2853 connections)
<b>Residents are satisfied with the water supply provided.</b>	<b>Customer Satisfaction:</b> ≥70% of residents rating the water supply good or very good.	<b>New Measure</b> Baseline to be established

## Stormwater

Our goal	Measure / Target	Annual Report 2024/25
<p><b>Council Stormwater systems have the capacity to resist major storms and flooding events</b></p>	<p><b>System adequacy:</b>            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.</p>	<p><b>Not Measured</b>            a) 0 – flooding events affecting habitable floors within the Council reticulated stormwater system.            b) Total habitable floors = 0            Per 1000 connections = 0 (585 connections)</p>
<p><b>Requests for service are dealt with promptly</b></p>	<p><b>Response times:</b>            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)</p> <p><b>Customer Satisfaction:</b>            The number of complaints 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</p>	<p><b>Not Measured</b>            There were no reported flooding events for the 2024/2025 year.</p> <p><b>Not Achieved</b>            Total number of complaints = 17 Complaints per 1000 = 29.1 (585 connections)</p>
<p><b>Residents are satisfied with the stormwater network provided.</b></p>	<p><b>Customer Satisfaction:</b>            ≥70% of residents rating the stormwater system good or very good.</p>	<p><b>New Measure</b>            Baseline to be established</p>
<p><b>Council storm water systems protect the natural environment</b></p>	<p><b>Discharge compliance:</b>            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</p>	<p><b>Achieved</b>            a) 0            b) 0            c) 0            d) 0            100% compliance</p>

## Wastewater

Our goal	Measure / Target	Annual Report 2024/25
<p><b>Council wastewater systems are managed without risk to public health</b></p>	<p><b>System and adequacy:</b> The number of dry weather sewerage overflows from the territorial authority's sewerage system. 10 per 1000 connections</p>	<p><b>Achieved</b> 3 dry weather overflows reported. Complaints per 1000 connections = 1.4 (2128 connections)</p>
<p><b>Council wastewater systems are safe and compliant</b></p>	<p><b>Discharge compliance:</b> 100% Compliance with the territorial authority's resource consents for discharge from its sewerage system measured by the number of: a) abatement notices b) infringement notices c) enforcement orders, and d) convictions. Received by the territorial authority in relation those resource consents.</p>	<p><b>Achieved</b> a) 0 b) 0 c) 0 d) 0 100% compliance achieved</p>
<p><b>Customers are generally satisfied with the Council wastewater systems</b></p>	<p><b>Fault response times:</b> 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: 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%.</p>	<p><b>Not Achieved</b> a) 83% (20/24) b) 75% (18/24)</p>

	<p>Customer satisfaction: The total number of complaints received by the territorial authority about any of the following:</p> <ul style="list-style-type: none"> <li>a) sewage odour</li> <li>b) sewerage system faults</li> <li>c) sewerage system blockages, and</li> <li>d) the territorial authority's response to issues with its sewerage system,</li> </ul> <p>10 per 1000 connections</p>	<p><b>Not Achieved</b></p> <ul style="list-style-type: none"> <li>a) 1</li> <li>b) 3</li> <li>c) 24</li> <li>d) 1</li> </ul> <p>Total number of complaints = 29 Complaints per 1000 connections = 13.6 (2128 connections)</p>
<b>Residents are satisfied with the wastewater network provided.</b>	<p><b>Customer Satisfaction:</b> <b>70%</b> of residents rating the wastewater system good or very good.</p>	<p><b>New Measure</b> Baseline to be established</p>

## Solid Waste

Our goal	Measure / Target	Annual Report 2024/25
<b>Solid waste is managed appropriately</b>	<b>100%</b> All necessary consents for solid waste activities and capital projects are applied for, held and monitored accordingly.	<b>Achieved</b> 100% consents in place and monitored.'
<b>Waste collection is managed to give a good quality service</b>	<b>Customer satisfaction:</b> <b>≥90%</b> Completed kerbside collections as a percentage of bins in service.	<b>New Measure</b> Baseline to be established
	<b>Customer satisfaction:</b> <b>70%</b> of residents rating the kerbside collection good or very good.	<b>New Measure</b> Baseline to be established
<b>The quantity of solid waste disposed of is static or decreasing</b>	Total kilograms of residual waste per capita remains static or decreases year on year	<b>New Measure</b> Baseline to be established
	Kilograms of household kerbside residual waste per capita decreases year on year	<b>New Measure</b> Baseline to be established
<b>Maximised recycling efficiency</b>	Reduce incidents of recycling bin contamination. <b>15%</b> or lower contamination per year.	<b>Achieved</b> 6.7% contamination

## Disclosure Statement

The following information is the disclosure statement for year ending 31 March 2026.

The purpose of this statement is to disclose the council's financial performance in relation to various benchmarks to enable the assessment of whether the council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.

### Rates Affordability Benchmarks

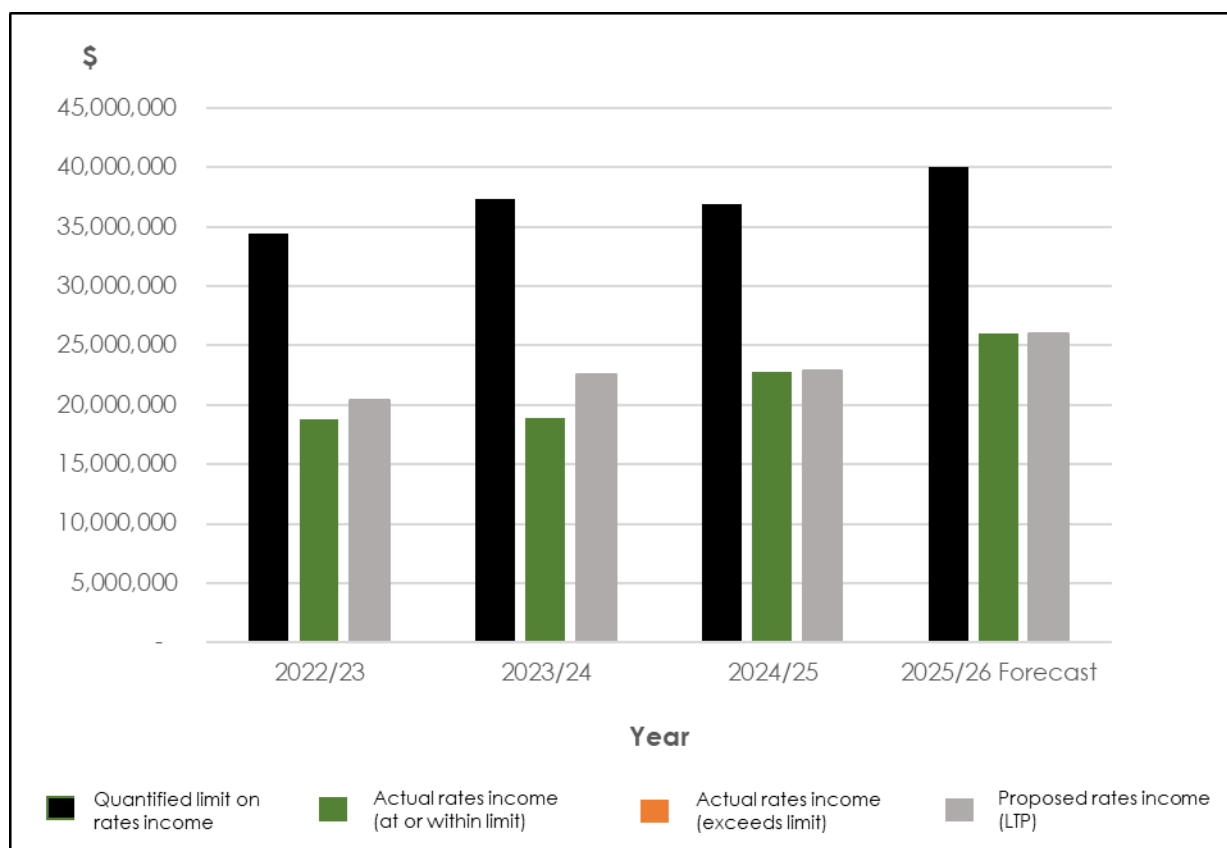
Council meets the rates affordability benchmark if:

- Its actual rates income equals or is less than each quantified limit on rates; and
- Its actual rates increase equal or are less than each quantified limit on rates increases.

The following graph compares the council's actual rates income with a quantified limit on rates contained in the financial strategy included in the council's long-term plan. The quantified limit is \$40.0m.

Council is forecasting to meet this measure in the 2025/2026 financial year: rates are not expected to exceed the rates (income) affordability benchmark.

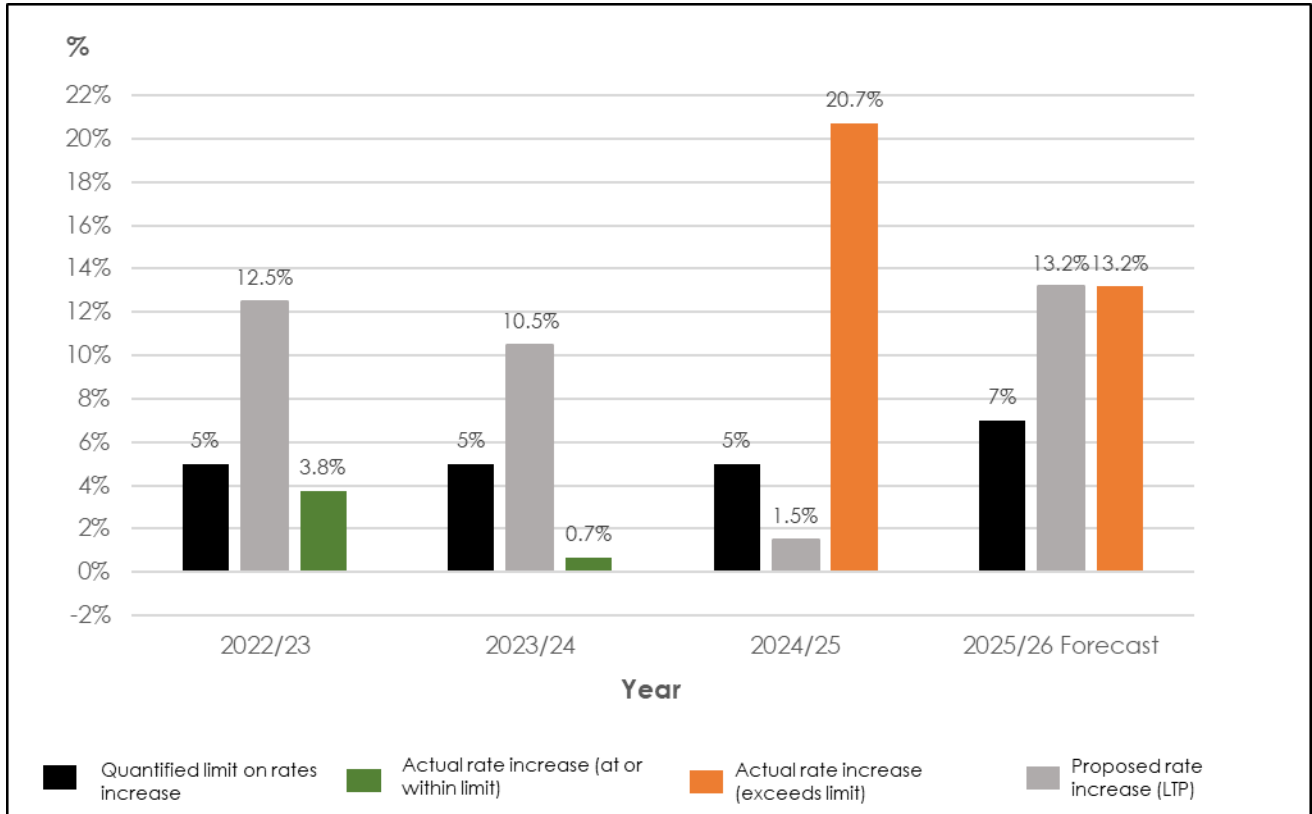
### Rates (income) affordability



The following graph compares the Council’s actual rates increases with a quantified limit on rates increases included in the financial strategy included in the council’s long-term plan. The limit on rates increases has been increased to 7% from 5%. This is to reflect the ongoing costs of regulation on Local Water Done Well and the increase in tourism.

Council is forecasting to not meet this measure in the 2025/2026 financial year: rates are expected to exceed the rates (increases) affordability benchmark.

**Rates (increases) affordability**

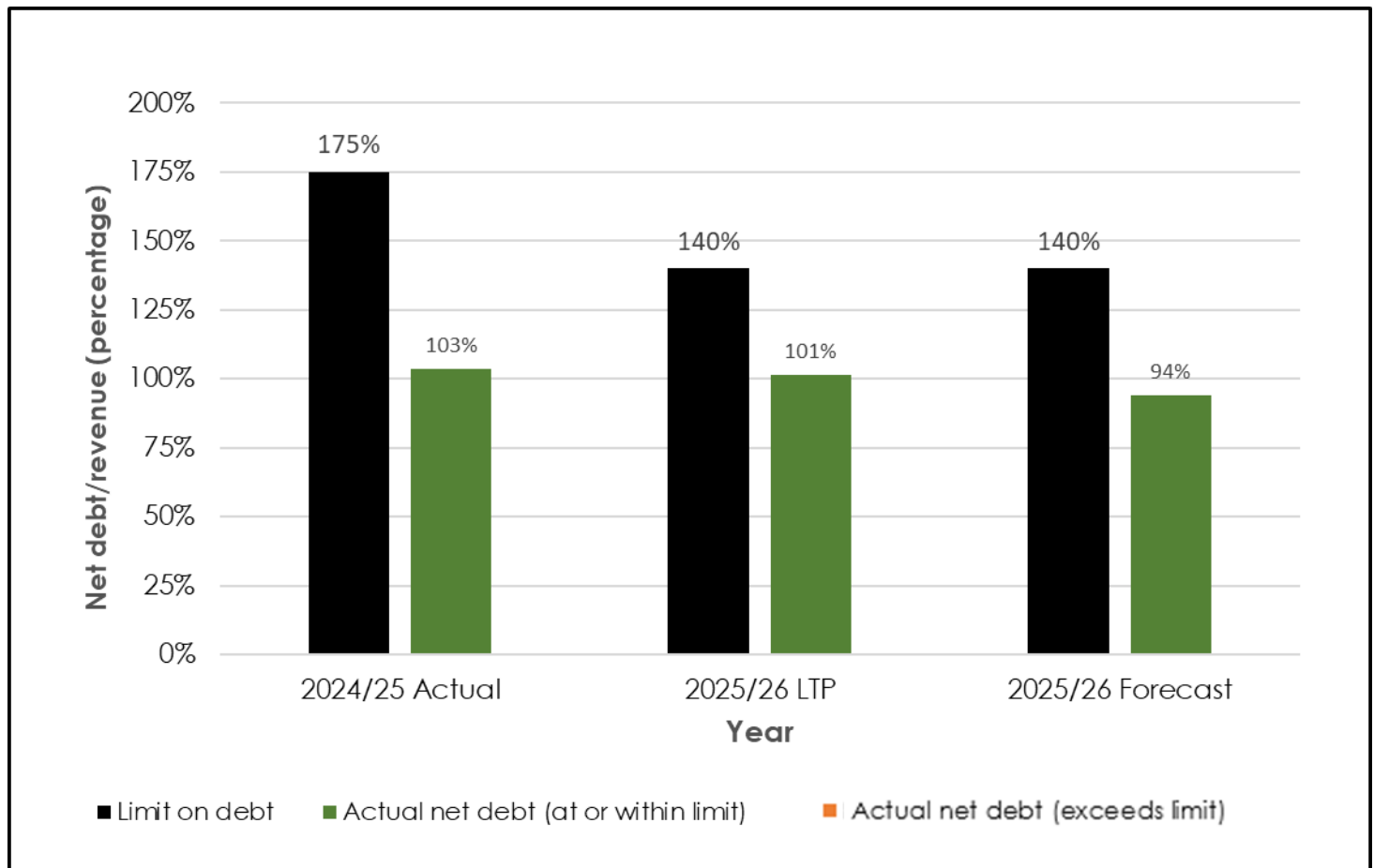


## Debt Affordability Benchmark

Council meets the debt affordability benchmark if its actual borrowing is within each quantified limit on borrowing.

The following graph compares the council's actual borrowing with a quantified limit on borrowing stated in the financial strategy included in the council's long-term plan. The quantified limit is set so that debt will not exceed 140% of revenue.

Council is forecasting to meet this measure in the 2025/2026 financial year: debt is not expected to exceed the debt affordability benchmark.



## Balanced Budget Benchmark

The following graph displays council's **revenue** as a proportion of **operating expenses**. Council meets this benchmark if its revenue equals or is greater than its operating expenses.

### Revenue excludes:

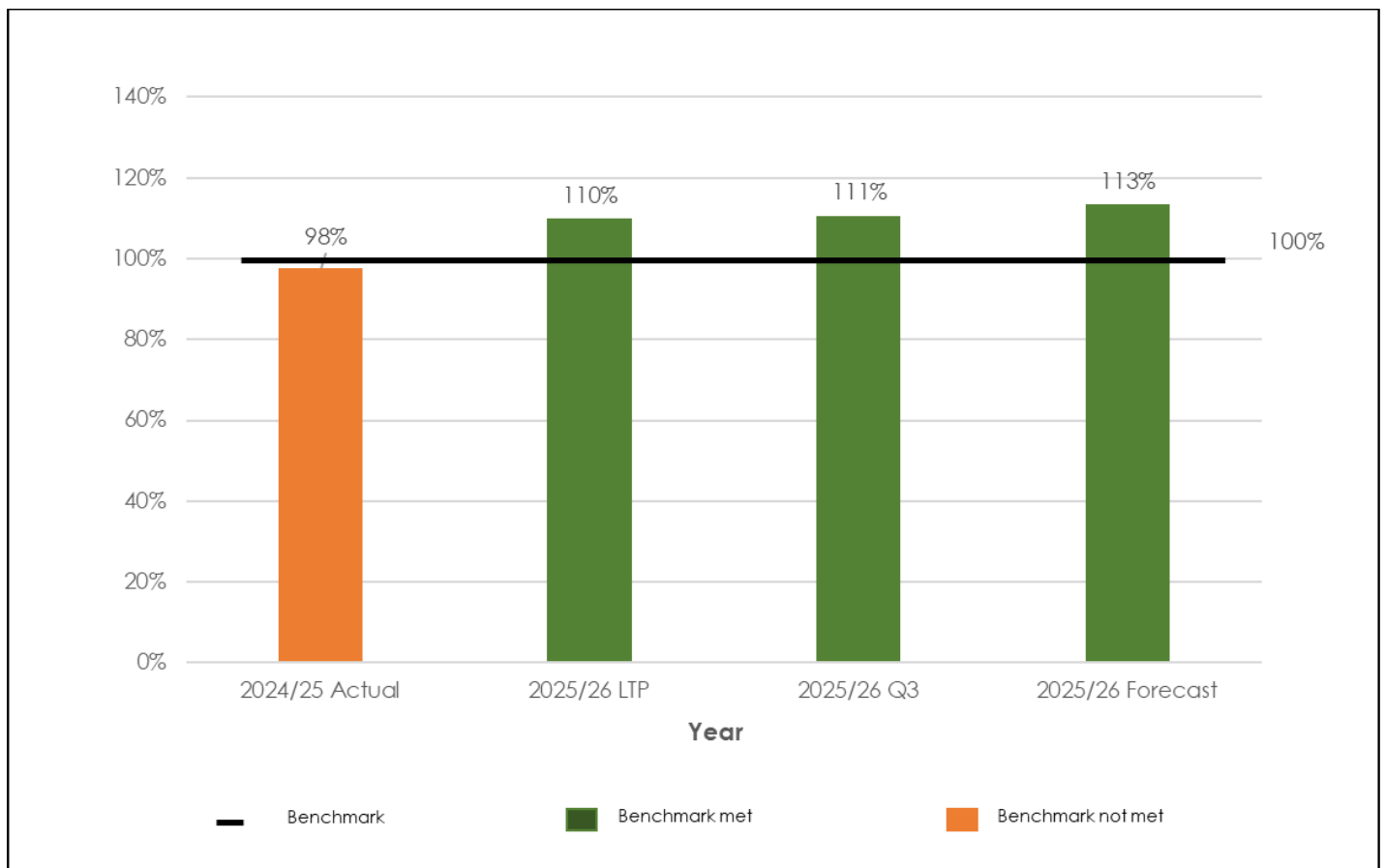
- development contributions,
- financial contributions,
- vested assets,
- gains on derivative financial instruments, and
- revaluations of property, plant, or equipment)

### Operating Expenses excludes:

- losses on derivative financial instruments, and
- revaluations of property, plant, or equipment

This benchmark is budgeted to be met in the 2025/2026 financial year. The Q3 figures include variances between what we budgeted for and what has occurred to date.

### Revenue / Expenditure (%)

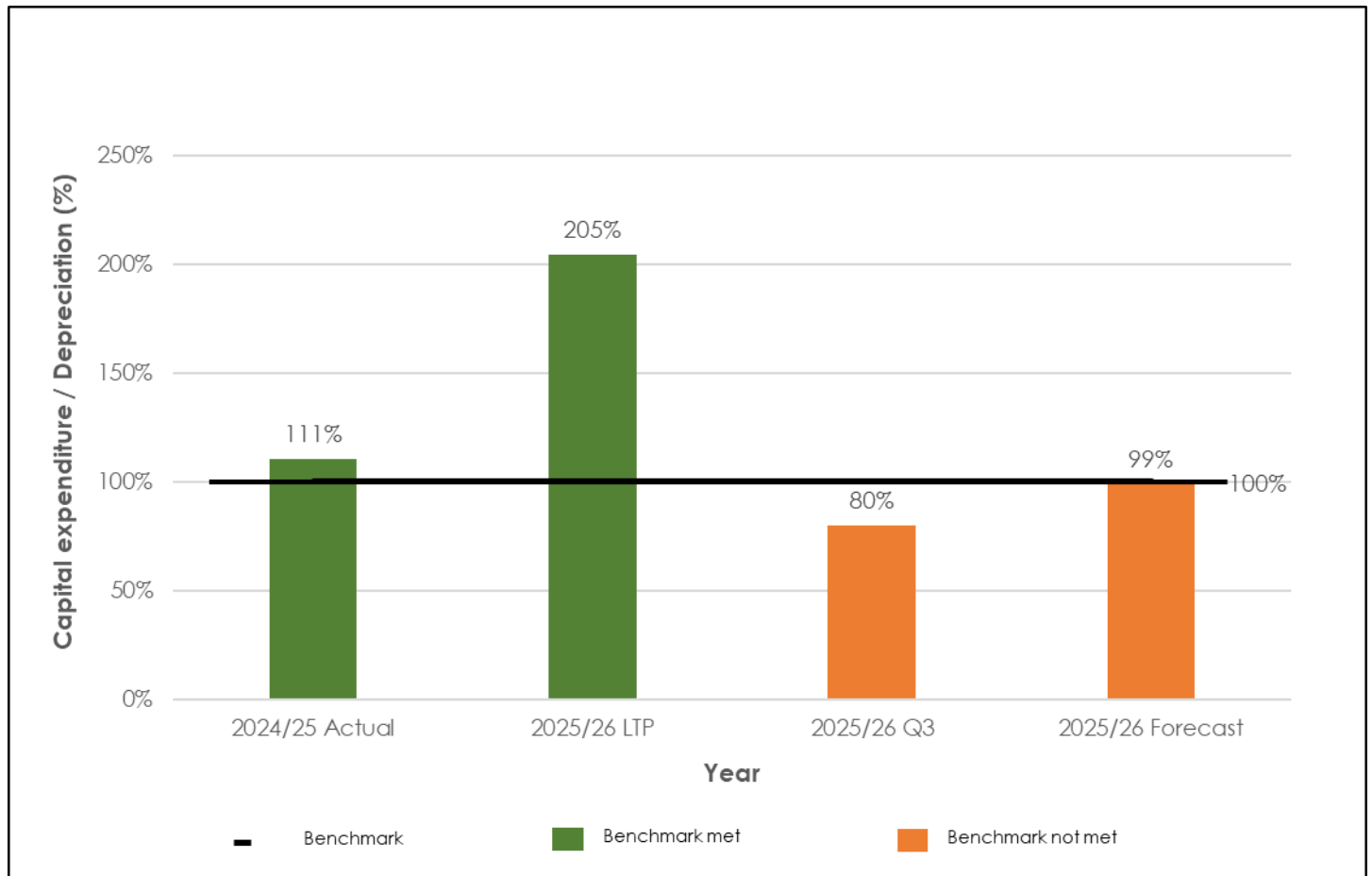


## Essential Services Benchmark

The following graph displays council's capital expenditure on network services as a proportion of depreciation on network services. Council meets this benchmark if its capital expenditure on network services equals or is greater than depreciation on network service.

Essential Services are Water Supply, Wastewater, Stormwater, and Rooding

### Capital expenditure / Depreciation (%)



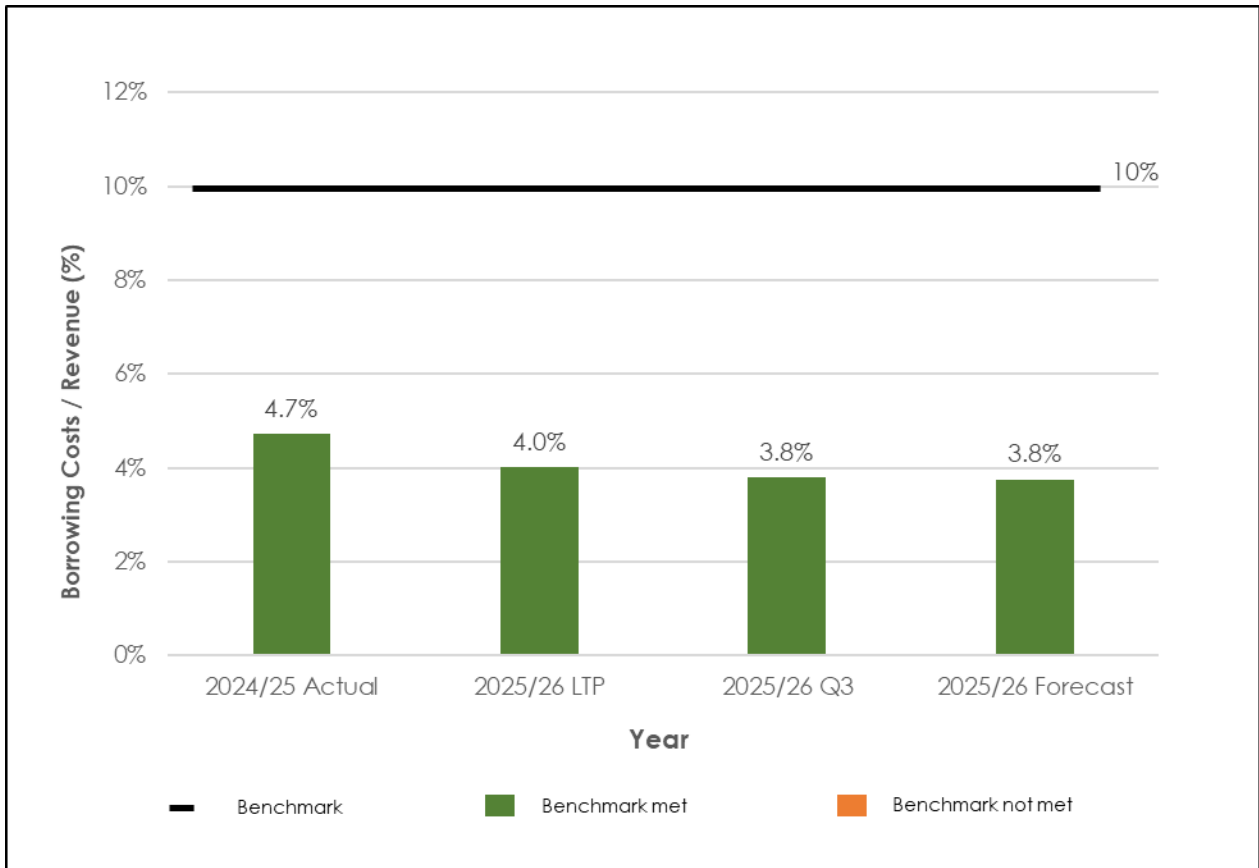
Capital expenditure of essential services is forecast to be 99.07% of depreciation, which is below the benchmark of 100%. This is largely due to the deferral of the Hokitika Wastewater Treatment Plant project.

## Debt Servicing Benchmark

The following graph displays council's borrowing costs as a proportion of revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).

Because Statistics New Zealand projects the Westland District's population will grow more slowly than the national population growth rate, council meets the debt servicing benchmark if its borrowing costs are equal to or are less than 10% of its revenue.

### Borrowing costs/Revenue (%)

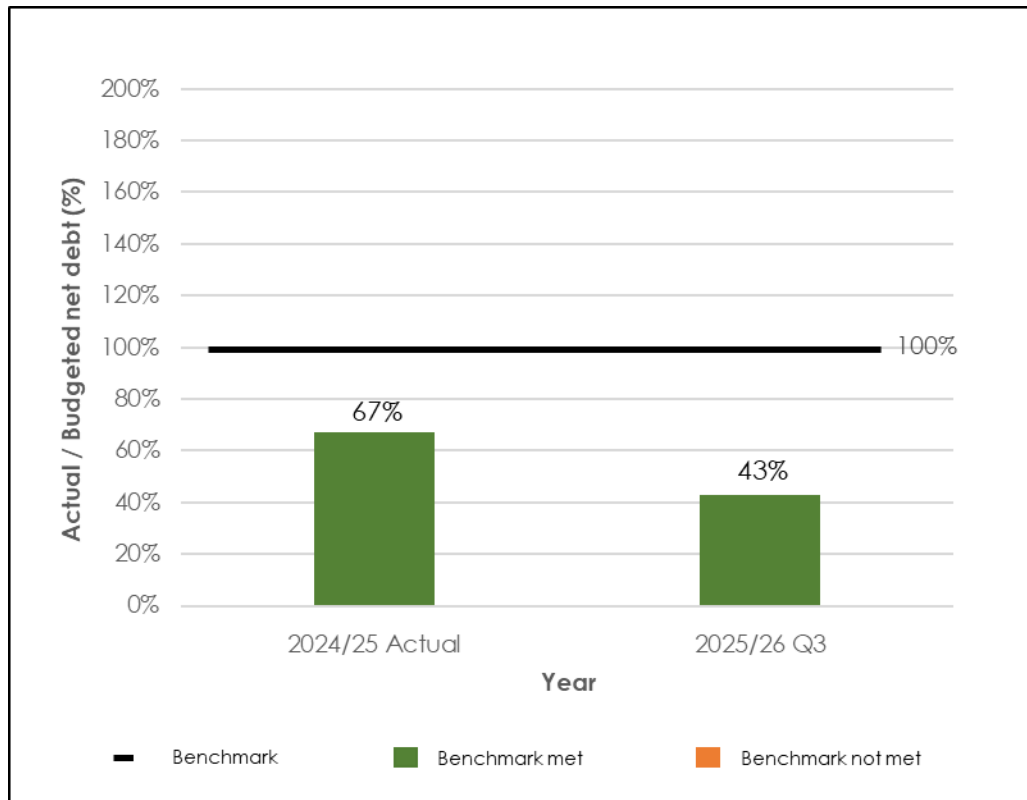


## Debt Control Benchmark

The following graph displays council's actual net debt as a proportion of planned net debt. In this statement, net debt means financial liabilities less financial assets (excluding trade and other receivables).

Council meets the debt control benchmark if its actual net debt equals or is less than its planned net debt. This benchmark is being met as of the end of Q3.

### Actual / Budgeted net debt (%)



# Treasury Report

## Summary

The purpose of this section of the Finance Report is to provide an update on Council’s Treasury Position as at **31 March 2026**.

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

- Financial Risks
- Council’s debt position
- Loans
- Other Borrowings (if any)
- Swaps
- Cash Flow
- Debtors

Council has contracted PWC as an independent treasury adviser.

## Compliance Summary

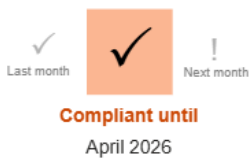
### Interest rate risk



### Liquidity risk



### Funding risk



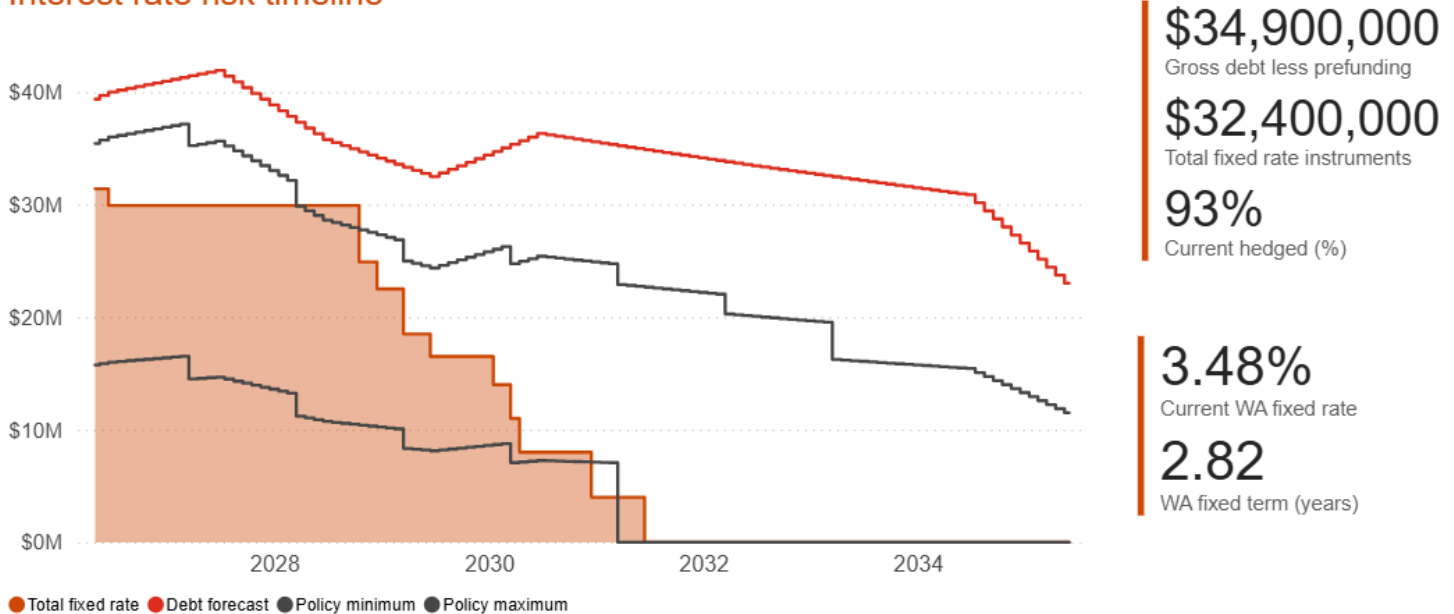
### Investments



## Interest Rate Risk

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

### Interest rate risk timeline



**Forecast gross external debt** is represented by the red line in the table above.

**Forecast fixed rate external debt** is represented by the orange block in the table above. This is the total amount of debt that is protected from interest rate movements because the interest rate is fixed.

The table below defines the limits used to control interest rate risk.

- The percentages shown represent the proportion of debt that is fixed.

The policy minimum and maximum, as represented in the table above by the grey lines, are calculated by applying the control limits to the corresponding forecast gross external debt.

### Interest rate summary

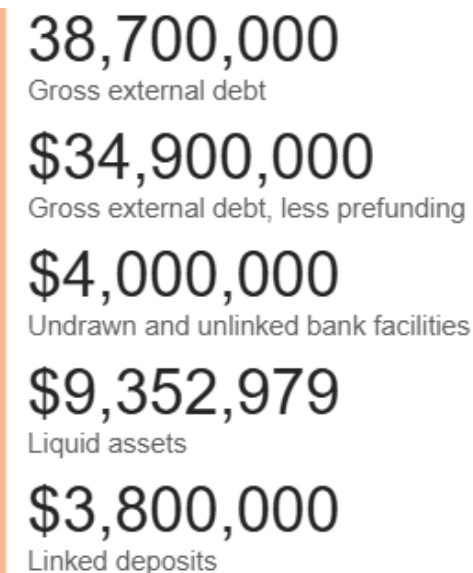
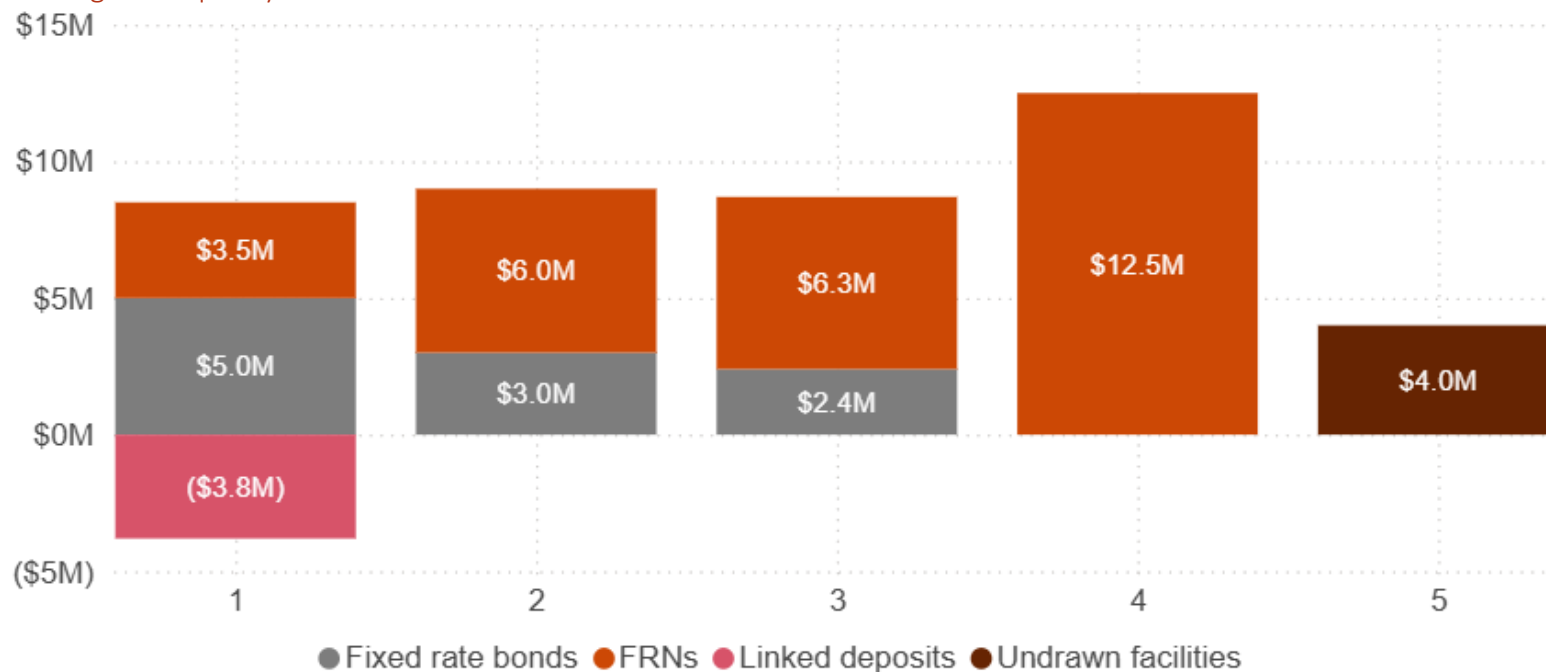
#	Bucket	Min	Max	Actual
1	0 - 1	40%	90%	83%
2	1 - 12	40%	90%	75%
3	12 - 24	35%	85%	74%
4	24 - 36	30%	80%	77%
5	36 - 48	25%	75%	49%
6	48 - 60	20%	70%	20%
7	60 - 72	0%	65%	3%
8	72 - 84	0%	60%	0%
9	84 - 96	0%	50%	0%
10	96 - 108	0%	50%	0%
11	108 - 120	0%	50%	0%

Where the forecast debt changes, the amount of interest rate fixing may need to be adjusted to maintain compliance with the policy minimum and maximum limits. Council's preferred method for managing this is through the use of interest rate swap agreements.

## Funding and Liquidity risk

This chart illustrates the Council's debt position, and considers the debt facility as well as any term deposits:

### Funding and Liquidity Risk Timeline



### Funding and Liquidity Risk Control Limits:

#### Funding summary

Bucket (years)	Maturing in period (\$)	Policy	Actual
0 - 3	\$22,400,000	15% - 60%	58%
3 - 7	\$16,500,000	25% - 85%	42%
7 - 15	\$0	0% - 60%	0%
<b>Total</b>	<b>\$38,900,000</b>		<b>100%</b>

Maturity band limits are set as follows: 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.

#### Liquidity summary

# 138%

Liquidity ratio (liquid deposits)

Council's policies require a liquidity cover of 110% of current debt. Council has \$3.8m of term deposits and \$9.59m cash at bank available as at 31 March 2026 and a \$4m credit facility with Westpac. This results in a liquidity coverage ratio of 138%. The forecast debt for the current financial year is \$38.7m.

Reference	Description	Counter-party	Maturity	Drawn	Limit	Interest rate	Margin
10146	Fixed Rate Bond	LGFA	15 April 2026	1,500,000	1,500,000	1.14%	
9228	Fixed Rate Bond	LGFA	15 April 2026	1,000,000	1,000,000	1.39%	
WN2615	Fixed Rate Bond	LGFA	15 April 2026	1,000,000	1,000,000	5.39%	0.00%
13780	Floating Rate Note	LGFA	15 April 2026	2,000,000	2,000,000	5.64%	0.53%
6397	Floating Rate Note	LGFA	15 April 2026	1,500,000	1,500,000	5.64%	0.97%
WN0626	Fixed Rate Bond	LGFA	8 June 2026	1,500,000	1,500,000	3.33%	0.25%
10148	Fixed Rate Bond	LGFA	15 April 2027	1,500,000	1,500,000	1.23%	
6400	Fixed Rate Bond	LGFA	15 April 2027	1,500,000	1,500,000	3.88%	
13218	Floating Rate Note	LGFA	15 April 2027	3,000,000	3,000,000	5.64%	0.68%
17371	Floating Rate Note	LGFA	15 April 2027	3,000,000	3,000,000	5.64%	0.66%
7306	Floating Rate Note	LGFA	18 April 2028	1,300,000	1,300,000	5.64%	1.06%
11187	Floating Rate Note	LGFA	15 May 2028	1,000,000	1,000,000	5.74%	0.68%
13796	Floating Rate Note	LGFA	15 May 2028	3,000,000	3,000,000	5.74%	0.64%
20221	Floating Rate Note	LGFA	15 May 2028	1,000,000	1,000,000	5.61%	0.76%
WN2815	Fixed Rate Bond	LGFA	15 December 2028	1,000,000	1,000,000	3.90%	0.00%
WN5028	Fixed Rate Bond	LGFA	15 December 2028	1,400,000	1,400,000	3.76%	0.00%
11772	Floating Rate Note	LGFA	20 April 2029	3,000,000	3,000,000	5.65%	0.64%
19567	Floating Rate Note	LGFA	20 April 2029	3,500,000	3,500,000	5.71%	0.94%
24335	Floating Rate Note	LGFA	20 April 2029	6,000,000	6,000,000	3.35%	0.98%
866719	Multi-Option Currency Loan	Westpac	1 July 2030	0	4,000,000	3.95%	1.40%
<b>Total</b>				<b>38,700,000</b>			

### Loans

Note: In April 2026, \$7.0m of debt reached maturity (refer **highlighted** above), including \$1.0m held on behalf of Westroads.

In line with advice from our treasury advisors, this debt has been refinanced and additional liquidity secured through the Local Government Funding Agency as follows:

- \$1.3m commercial paper issued on behalf of Westroads (refinancing existing debt plus \$0.3m of new borrowing), maturing 14 April 2027.
- \$2.0m floating rate note issued to refinance April 2026 maturities, maturing 15 May 2030.
- \$5.0m floating rate note issued to provide additional liquidity required for 2026/27, maturing 15 May 2031.

Reference	Instrument type	Counter party	Notional (\$)	Start date	Maturity date	Interest rate
6667342	Swap	Westpac	5,000,000	2 October 2023	2 October 2028	3.97%
10722947	Swap	Westpac	4,000,000	15 December 2023	15 March 2029	3.48%
9299524	Swap	Westpac	2,000,000	15 December 2023	15 June 2029	2.75%
11091195	Swap	Westpac	2,500,000	15 April 2026	15 January 2030	4.03%
10863505	Swap	Westpac	3,000,000	15 June 2025	15 March 2030	4.35%
11091199	Swap	Westpac	3,000,000	15 April 2027	15 April 2030	4.09%
59285755	Swap	ANZ	4,000,000	15 December 2025	15 December 2030	3.65%
11331285	Swap	Westpac	4,000,000	15 June 2025	16 June 2031	3.91%
<b>Total</b>			<b>27,500,000</b>			

### *Swaps*

Out of the \$27.5m Swaps portfolio above, \$5.5m Swaps have future effective dates and are not considered as live Swaps.

## Investment Risk

Risks identified in our deposits include Credit Risk and Liquidity Risk.

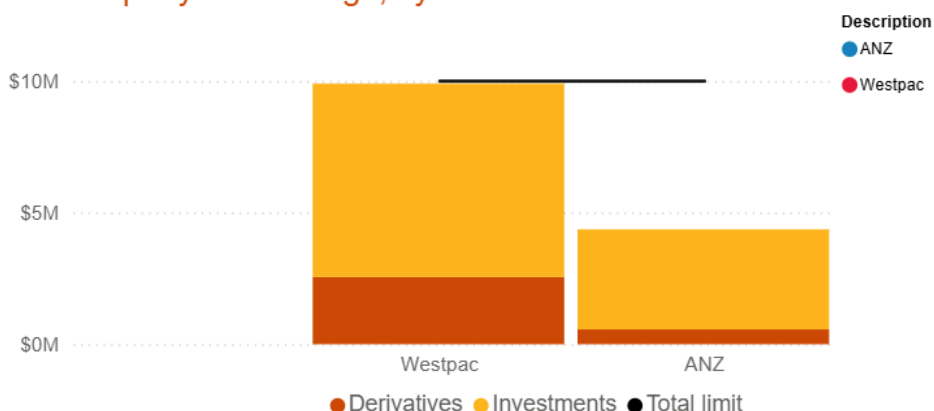
### Credit Risk

This is minimised by investing in only high-quality creditworthy counterparties and limiting investment in each counterparty to \$10m.

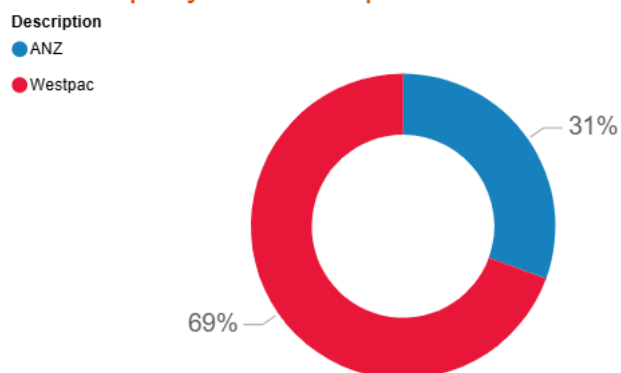
### Counterparty credit limits

Counterparty	Investments exposure	Investment limit	MtM	Derivatives exposure	Derivatives limit	Total exposure	Total limit	Compliant?
ANZ	\$3,800,000	\$0	(\$45,942)	\$565,092	\$0	\$4,365,092	\$10,000,000	✓
Westpac	\$7,352,871	\$0	\$(451,295)	\$2,553,101	\$0	\$9,905,972	\$10,000,000	✓

### Counterparty credit usage, by bank



### Counterparty credit composition



## Liquidity Risk

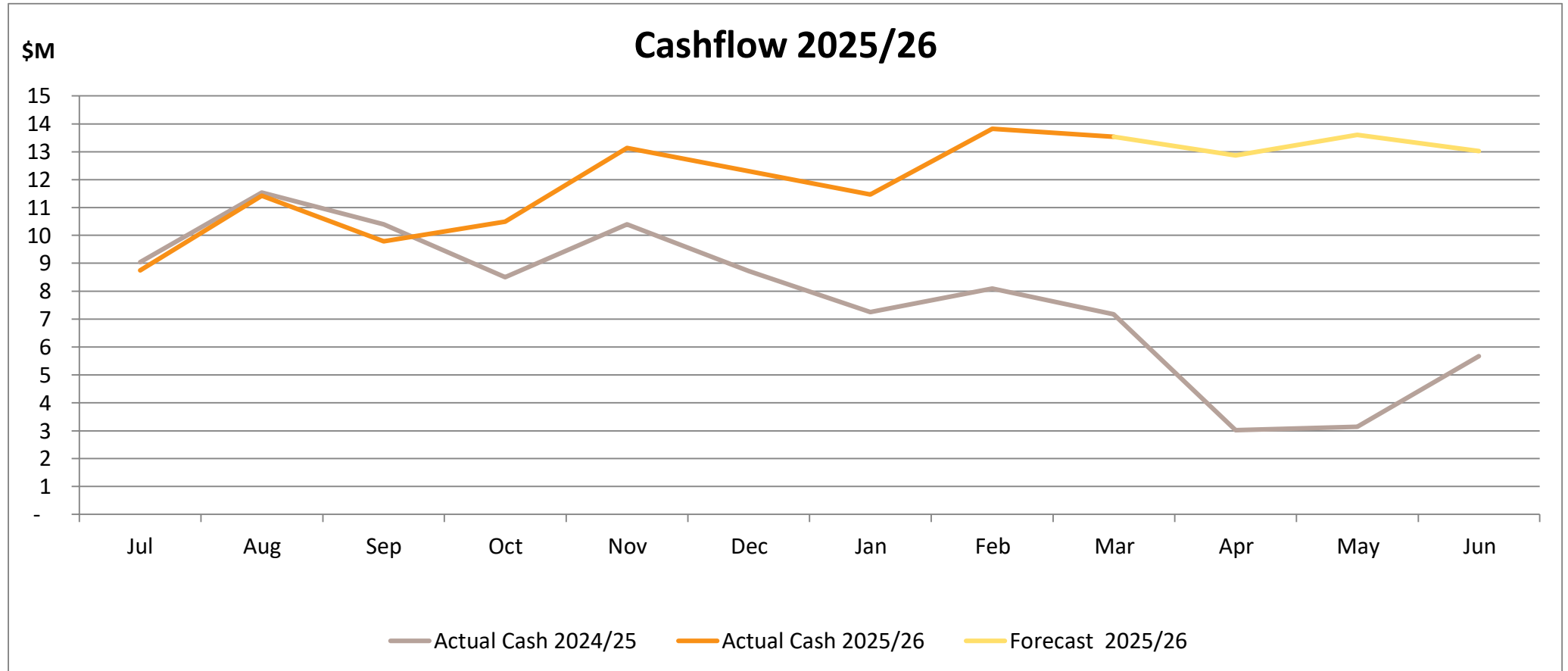
This is minimised by maintaining a minimum 50% in investments which have a maturity of less than 1 year.

### Investment summary

Start	End	Min	Max	Percent maturing	Compliant
0	12	50%	100%	100%	✓
12	24	0%	50%	0%	✓

## Cash Investments

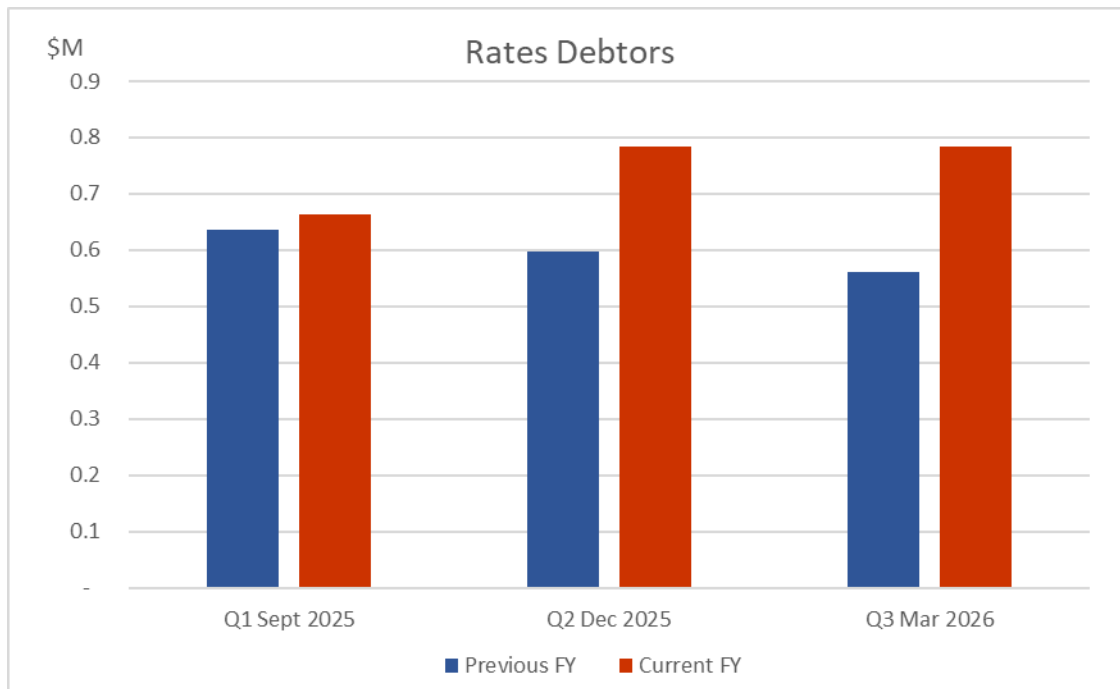
Cash flow actual/ forecast as at 31 March 2026



## Debtors

### Rates Debtors

At 31 March, rates debtors total \$785k which is \$224k more than Q3 Mar 2025 rates debtors at \$561k

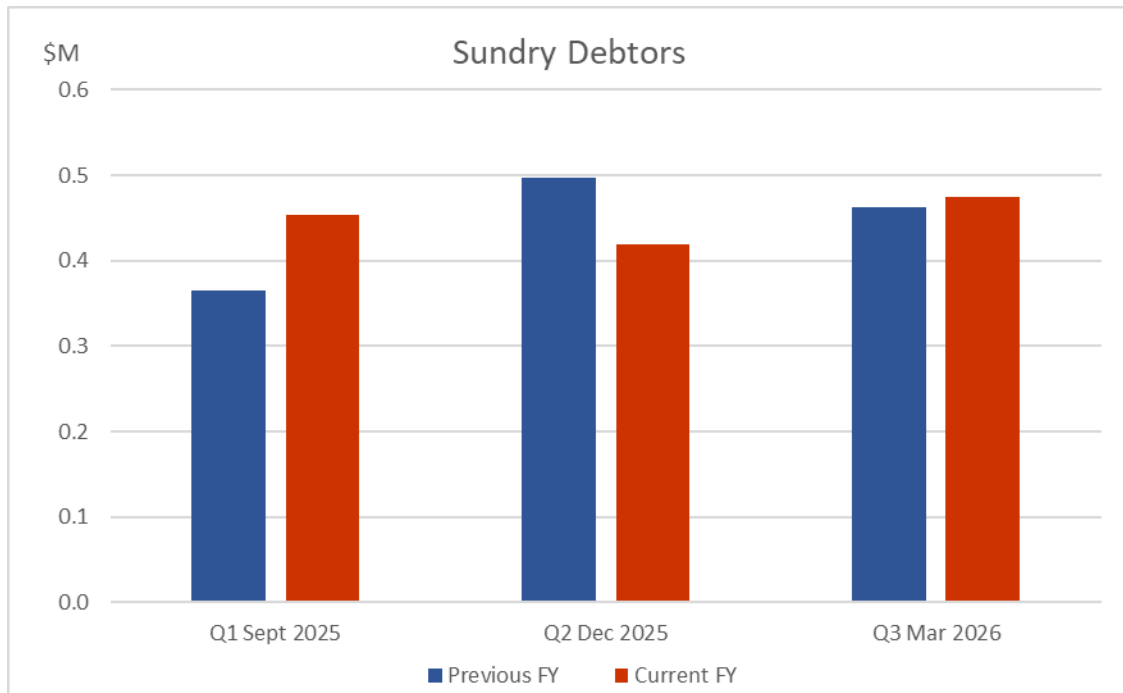


<b>Rates Debtors at 28 February 2026</b>		<b>1,504,722</b>
Adjustments	-	
Less payments received	(908,983)	
Paid in advance change	221,632	
Previous years write off's	-	
Write off's	(32,339)	
Penalties	-	
Discounts	-	
Court Cost	-	
Legal Fees	-	
		(719,690)
<b>Total Rates Debtors at 31 March 2026</b>		<b>785,032</b>
Arrears included above at 31 March 2026	785,032	
Arrears at 31 March 2025	570,545	
<b>Increase/(decrease) in arrears</b>		<b>214,487</b>

Rates debtors reduced in March as the 3rd instalment of the year was invoiced in January. Rates are invoiced quarterly, and the majority of payments are due on the 20th month following the invoice date, however we are continuing to arrange more payment plans which spread the rates cost over the year.

## Sundry Debtors

Outstanding sundry debtors as at 31 March 2026 stands at \$475k which is \$13k more than Q3 Mar 2025 sundry debtors at \$462k.



31/03/2026 Current Year					
Type	Over 90 Days	60-90 Days	30-60 Days	Current	Total (\$)
Building Consents	31,836	4,735	4,663	16,374	57,609
Building Warrants	978	872	676	512	3,037
Resource Consents	85,007	1,856	5,393	6,130	98,385
Sundry Debtors	62,718	5,631	9,886	237,458	315,694
<b>Grand Total</b>	<b>180,540</b>	<b>13,094</b>	<b>20,617</b>	<b>260,474</b>	<b>474,725</b>

31/03/2025 Prior Year Comparison					
Type	Over 90 Days	60-90 Days	30-60 Days	Current	Total (\$)
Building Consents	27,858	5,668	10,109	21,299	64,934
Building Warrants	737	-	2,542	1,545	4,823
Resource Consents	84,152	2,095	4,710	33,844	124,801
Sundry Debtors	63,635	15,494	21,833	233,073	334,034
<b>Grand Total</b>	<b>176,382</b>	<b>23,257</b>	<b>39,194</b>	<b>289,760</b>	<b>528,592</b>

# Report to Committee



**DATE:** 7 May 2026  
**TO:** Risk and Assurance Committee  
**FROM:** Health and Safety Advisor

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## Health and Safety Report, March - April

### 1. Summary

This report is to inform the committee of any health and safety matters that have occurred since the previous committee meeting on 27 March 2026. There has only been one incident that was assessed as high risk in that time frame.

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 2025, which are set out in the Long Term Plan 2025–2034.

### 2. Background

It was resolved in the inaugural Risk and Assurance Committee meeting held on 27 March 2026 that staff would report to the committee any health and safety incidents that have occurred and deemed to be high risk as well as any health and safety initiatives being implemented to ensure that Council has appropriate health and safety systems in place.

### 3. Current Situation

In the period between March – April 2026 council saw one high level incident as follows:

Date	Incident	Level	Action	Resolved	Officer
				Ongoing	
March	Toddler lost footing in toddler Pool, submerged fully	HIGH (Near Miss)	Lifeguard pulled toddler out of water		Lifeguards

This incident was resolved immediately by the lifeguard, who then followed the incident reporting process and made sure that it was logged into the system and the correct people were notified.

Several items have been identified for maintenance at the Hokitika Pool, and these will be addressed during the pool shut down period.

Council are continuing ongoing health and safety training for staff, currently undergoing evacuation training for the pool and site staff in accordance with FENZ compliance and a first aid training course taking place on the 29<sup>th</sup> of May, available to all council staff. Council is also investigating the facilitation of situational awareness and safety training in conjunction with the other West Coast councils for cost effectiveness.

#### **4. Options**

**Option 1:** The Risk and Assurance Committee receives the report.

**Option 2:** The Risk and Assurance Committee does not receive the report.

#### **5. Assessment of Options**

There are no risks, financial or otherwise, identified in receiving this report.

#### **6. Preferred Option(s) and Reasons**

Option 1 is the preferred option as the Risk and Assurance Committee has an obligation under its Terms of Reference to provide governance oversight to the Health and Safety processes within council.

#### **7. Recommendation(s)**

7.1. That the report be received.

**Lee Buchanan**  
**Health and Safety Advisor**

# Report to Committee



**DATE:** 7 May 2026

**TO:** Risk and Assurance Committee

**FROM:** Chair – Risk and Assurance Committee

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## RISK AND ASSURANCE COMMITTEE – ROLLING WORK PLAN

### 1. Summary

- 1.1. The purpose of this report is to present the Rolling Work Plan for the Risk and Assurance Committee and to seek its adoption by the Committee.
- 1.2. This matter is before the Committee as a Rolling Work Plan is required to guide the Committee's activities and ensure that it meets its governance and assurance responsibilities.
- 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 2025, which are set out in the Long-Term Plan 2025 – 2034.
- 1.4 It is recommended that the Committee adopt the Rolling Work Plan for the Risk and Assurance Committee, attached as **Appendix 1**.

### 2. Background

- 2.1 This report is presented to the Committee following a request made at the Inaugural Risk and Assurance Committee meeting.
- 2.2 During the previous triennium, the Risk and Assurance Committee operated with an approved Rolling Work Plan. It is timely that this work plan is reviewed and updated to reflect current priorities, legislative requirements, and organisational risk settings.

### 3. Current Situation

- 3.1. The Committee has previously adopted a Rolling Work Plan. The Plan now requires updating and re-adoption to ensure it remains fit for purpose and aligned with Council priorities.

### 4. Options

- 4.1. Option 1: Adopt the Rolling Work Plan.
- 4.2 Option 2: Do not adopt the Rolling Work Plan.
- 4.3 Option 3: Amend the Rolling Work Plan.

## 5. Risk Analysis

5.1. The following risks have been identified:

- **Strategic Risk:**  
Failure to adopt a Rolling Work Plan may reduce the Committee's effectiveness in providing oversight of risk management, internal controls, and assurance activities.
- **Financial Risk:**  
Without a structured work plan, there is a risk that financial oversight, audit matters, and assurance reporting may not be reviewed in a timely or comprehensive manner.
- **Operational Risk:**  
The absence of an adopted work plan may result in unclear expectations, duplication of effort, or gaps in governance oversight.

Adopting a Rolling Workplan mitigates these risks by providing clarity, structure, and accountability.

## 6. Health and Safety

6.1. Health and Safety considerations have been assessed, and no issues have been identified. This report is administrative in nature and does not introduce any new health and safety risks.

## 7. Significance and Engagement

7.1. The level of significance has been assessed as low, as the report relates to internal governance and administrative processes.

7.1.1 No public consultation or engagement is considered necessary.

## 8. Assessment of Options (including Financial Considerations)

8.1. Option 1: Adopt the Rolling Work Plan.

- Adoption of the Rolling Work Plan supports the Committee in operating effectively and fulfilling its delegated responsibilities.
- The plan provides a structured framework to guide the Committee's work programme and reporting.

8.1.1. There are no financial implications associated with this option.

8.2 Option 2: Do not adopt the Rolling Work Plan.

- Without an adopted work plan, the Committee may lack clear direction, reducing its ability to provide effective risk and assurance oversight.

8.2.1 There are no financial implications associated with this option.

8.3 Option 3: Amend the Rolling Workplan.

- The Committee may request further amendments where it considers them necessary.

8.3.1 There are no financial implications associated with this option.

## 9. Preferred Options and Reasons

9.1. The preferred option is Option 1: **Adopt the Rolling Work Plan.**

9.2. Option 1 is recommended because it provides the Committee with clear direction, supports effective governance oversight, and outlines expectations to enable the Committee to perform its role in accordance with Council's requirements.

## **10. Recommendations**

10.1. That the report be received.

10.2. That the Committee adopt the amended Rolling Workplan for the Risk and Assurance Committee for a period of 12 months, from May 2026 to May 2027, as set out in Appendix 1.

**David Ward**  
**Chair**

**Appendix 1:** Rolling Workplan covering the period May 2026 to May 2027.

## RISK AND ASSURANCE COMMITTEE ROLLING WORK PLAN

Item	May 2026	August 2026	October 2026	February 2027	May 2027
<b>External Audit</b>	<p>Chair to meet with external auditors.</p> <p>Confirm Audit engagement</p> <p>Public Excluded - Audit Plan for the Year Ending 30 June 2026. EY representatives in attendance at the meeting.</p>	<p>Year-End Audit Procedures</p>	<p>Public Excluded - Year-End Closing Report and Report on Control Findings. EY representatives in attendance at the meeting.</p> <p>Note: Annual Report and Representation Signed by the 31 October Council Meeting.</p>	<p>Audit Plan Presentation from EY</p>	<p>Confirm Audit engagement</p> <p>Public Excluded - Audit Plan for the Year Ending 30 June 2027. EY representatives in attendance at the meeting.</p>
<b>Financial and Service Delivery Reporting</b>	<p>Quarterly Financial and Service Delivery Report.</p>	<p>Quarterly Financial and Service Delivery Report.</p>	<p>No quarterly report due to annual report preparation.</p>	<p>Quarterly Financial and Service Delivery Report.</p>	<p>Quarterly Financial and Service Delivery Report.</p>
<b>Insurance</b>	<p>Public Excluded – Review Insurance renewals update.</p>		<p>Public Excluded – Annual Review of Insurance Arrangements.</p>		<p>Public Excluded – Review Insurance renewals update.</p>
<b>Risk Management Framework</b>	<p>Public Excluded - Review Risk Register</p>	<p>Public Excluded - Review Risk Register</p> <p>Recommend to Council an appropriate level of risk tolerance.</p> <p>Draft Business Continuity Plan</p> <p>Public Excluded - CE's Report (including Health and Safety and Human Resources)</p>	<p>Public Excluded - Review Risk Register</p> <p>Review the Council's Risk Management Policy and recommend any amendments</p> <p>Public Excluded - CE's Report (including Health and Safety and Human Resources)</p>	<p>Public Excluded - Review Risk Register</p> <p>Public Excluded - CE's Report (including Health and Safety and Human Resources)</p>	<p>Public Excluded - Review Risk Register</p>



## RISK AND ASSURANCE COMMITTEE ROLLING WORK PLAN

Item	May 2026	August 2026	October 2026	February 2027	May 2027
<b>Annual Report</b>			Review the Annual Report for recommendation of adoption to Council by 31 October 2026.		
<b>Other</b>			Review policy for Treasury and other published financial statements.	Impact of Central Government legislation	Review Committee performance