



AGENDA

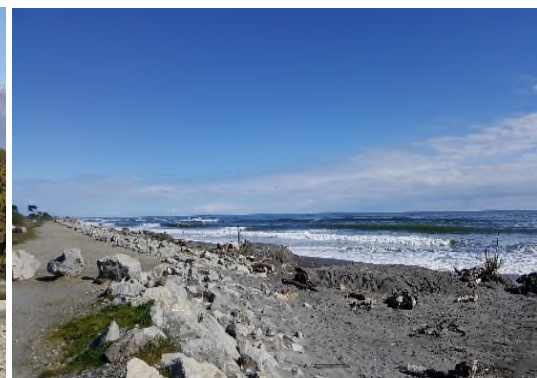
RĀRANGI TAKE

NOTICE OF AN ORDINARY MEETING OF

Audit and Risk Committee

to be held on **Thursday 17 February 2022** commencing at **1.00 pm** via Zoom

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



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

Council Vision:

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

Purpose:

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

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

1. NGĀ WHAKAPAAHA APOLOGIES

2. WHAKAPUAKITANGA WHAIPĀNGA DECLARATIONS OF INTEREST

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

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

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

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

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

(b) No resolution, decision, or recommendation may be made in respect of that item except to refer that item to a subsequent meeting of the local authority for further discussion.

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

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

- **Audit and Risk Committee Meeting Minutes – 9 November 2021**

5. **ACTION LIST**

(Page 6)

6. **NGĀ TĀPAETANGA PRESENTATIONS**

- Nil

7. **PŪRONGO KAIMAHI STAFF REPORTS**

- **Quarterly Report Q2 July – December 2021** (Pages 7-52)
Lynley Truman and Emma Rae, Finance Manager and Strategy and Communications Advisor.
- **Audit and Risk Committee Rolling Workplan – February 2022** (Page 53)
Lesley Crichton, Group Manager: Corporate Services

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

(to consider and adopt confidential items)

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

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

Item No.	General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under Section 48(1) for the passing of this resolution
1.	Confidential Minutes – 9 November 2021	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)

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
2.	Health and Safety Initiatives 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)
3.	PwC Quarterly Whistleblower Report	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)
4.	Risk Report – January 2022	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.	Policies: <ul style="list-style-type: none"> • Sensitive Expenditure • Staff Gifts and Hospitality 	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)

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

Item No.	Interest
1,2	Protect the privacy of natural persons, including that of deceased natural persons. (Section 7(2)(a)).
1,2	Protect information where the making available of the information: (ii) Would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information. (Section 7(2)(b))
1,2,3,4,5	Maintain the effective conduct of public affairs through— (ii) The protection of such members, officers, employees, and persons from improper pressure or harassment. (Section 7(2)(f))
1,2,3,4,5	Maintain legal professional privilege. (Section 7(2)(g))
1,2,3,4,5	Enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities (Section 7(2)(h))

DATE OF NEXT AUDIT AND RISK COMMITTEE MEETING – 12 MAY 2022

17.02.22 – AUDIT AND RISK COMMITTEE – ACTION LISTING

Date		COMPLETED IN PROGRESS OVERDUE	Item	Action Required	Status	Lead Officer
1	10.08.21		Insurance review of the Airport.	This assets value will need to be reviewed and amendment once the renovations are completed.	Destination Westland (DW) need to take the lead on this. The Chief Executive has advised he will follow up with DW on this.	CE
3	09.11.21		Workshop: Evaluation of the performance of the Committee	Workshop to be scheduled with the first meeting of 2022.		Chair/Group Manager: Corporate Services
	09.11.21		Workshop: OAG, Risk Management	Workshop to be scheduled in 2022.	March 2022 Council meeting by zoom	Group Manager: Corporate Services
	09.11.21		WDC Policy Review on Police Vetting	To be actioned	Draft brought to Feb 2022 Audit and Risk Committee	People and Capability Manager
	09.11.21		Policies for Audit and Risk Review	Added as a standing item to the committee agenda.	Item added to rolling workplan	Office of the CE

Report to Committee



DATE: 17 February 2022

TO: Audit and Risk Committee

FROM: Finance Manager and Strategy and Communications Advisor

Quarterly Report Q2 July – December 2021

1. Summary

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

2. Background

- 2.1 The reason the report has come before the Committee is due to the requirement for the Committee to have current knowledge of Council's performance both financial and non-financial. The quarterly report provides information against targets and objectives adopted in the Long Term Plan 2021-31.

3. Current Situation

- 3.1. The current situation is that the Committee receives a quarterly report in a consistent format.
- 3.2. The Quarterly Report Q2 September – December 2021 is attached as Appendix 1 and contains the following elements:
 - 3.2.1. Statement of Service provision.
 - 3.2.2. Sustainability report on Financial Prudence.
 - 3.2.3. Whole of Council Statement of Comprehensive Revenue and Expenditure, including variance analysis.
 - 3.2.4. Capital Expenditure 2021/2022.
 - 3.2.5. Treasury report including loans, internal borrowing, cash investments, and debtors.
 - 3.2.6. Reserve Funds report.

4. Options

- 4.1. Option 1: The Committee does not receive the Quarterly Report Q2 July – December 2021.
- 4.2. Option 2: The Committee receives the Quarterly Report Q2 July – December 2021.

5. Risk Analysis

- 5.1. Risk has been considered and the following risks have been identified:
 - 5.1.1. Financial mismanagement through lack of awareness of the Council's financial position.
 - 5.1.2. Poor activity performance through lack of oversight of how activity groups are tracking to their KPIs.

6. Health and Safety

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

7. Significance and Engagement

- 7.1. The level of significance has been assessed as being low. The report is an administrative document for the Committee's information.
- 7.2. No public consultation is considered necessary.

8. Assessment of Options (including Financial Considerations)

- 8.1. Option 1: If the Committee does not receive the report there will be no oversight of the financial position of Council or whether the activity groups are achieving the level of service that Council determined through the long term and annual plans.
- 8.2. There are no financial implications to this option.
- 8.3. Option 2: This report is for information only to ensure oversight of Council's financial position and activities. Staff welcome feedback for continuous improvement of the quality of the information provided.
- 8.4. There are no financial implications to this option.

9. Preferred Option(s) and Reasons

- 9.1. The preferred option is Option 2
- 9.2. The reason that Option 2 has been identified as the preferred option is that the report is administrative in nature and to do nothing would create a financial risk to Council.

10. Recommendation(s)

- 10.1. That the report be received.

Lynley Truman
Finance Manager

Emma Rae
Strategy and Communications Advisor

Appendix 1: Quarterly Report Q2 – September - December 2021



WESTLAND DISTRICT COUNCIL
QUARTERLY REPORT – SEPTEMBER – DECEMBER 2021



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Statement of Service Performance

How we are achieving against our Community Outcomes

	Number of performance measures supporting each outcome	Number of performance measures achieving against the indicators.
Diverse Economy	8	1
Sustainably Managed Environment	18	8
Resilient Communities	37	12

A Resident Satisfaction Survey was not conducted in the 2020/2021 year so any performance measure supporting Resilient Communities that is measured through the survey did not achieve against the indicator.

In this quarter some activities did not provide a report, so cannot be assessed on achievement of the community outcomes.

Successful activities include:

- Corporate Services
- Environmental Health
- Animal Control
- Community Development
- Hokitika Museum
- Stormwater
- Wastewater

Although the library's performance measure did not achieve against the community outcome indicator, they have supported resilient communities through increasing their digital networks and skills. This is giving residents in all parts of Westland the opportunity to participate in library events and supporting the outcome.

Leadership

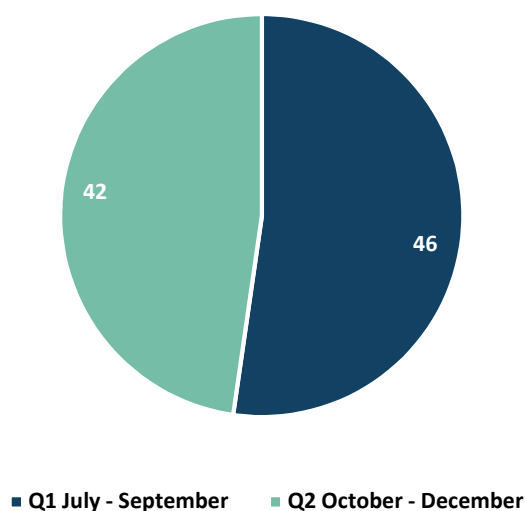
Democracy

There were 14 Council meetings, committee meetings and community workshops between 1 September and 31 December 2021. This included three online zoom meetings that Council hosted to assist the public to understand the Government's proposed Three Waters Reform. These meetings supported the community engagement that Council conducted to gauge the community support for the reforms.

LGOIMA

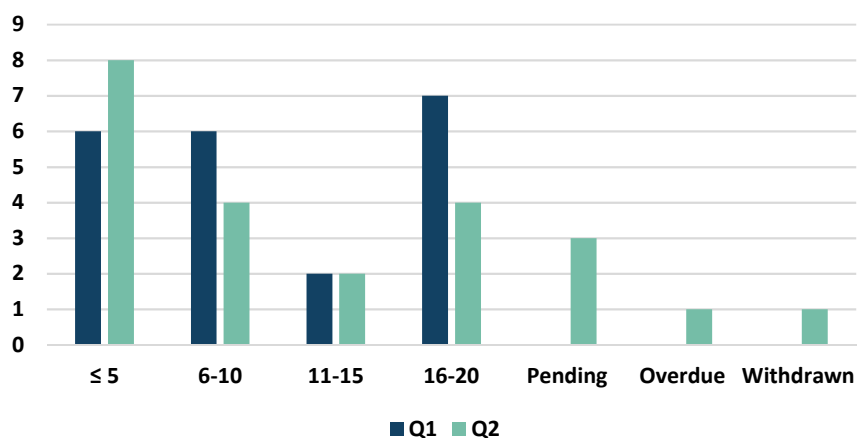
Requests for information under the Local Government Official information and Meetings Act average about 20 per quarter, and responses are sent within the 20 day timeframe. There was one overdue request in this quarter, because the information requested was contained in the Annual Report and could not be released until this had been audited. Extension letters were sent and accepted.

Requests per quarter*



*Including media requests through Communications

Days to Complete*



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

How this activity is contributing to Community Outcomes & Well-being

In this quarter the Democracy activity contributed to the Resilient Communities outcome through:

- Open and transparent meeting processes, and an engagement opportunity with meaningful community involvement. Council publicised the feedback that was given to central government based on the community engagement.
- Council demonstrated iwi participation, partnership and protection with the Hokitika Waste Water Treatment Plant Oversight Committee equal membership between Council and nominated iwi members.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
Resilient Communities	Responsible leadership	65% of residents satisfied with Council's leadership	The next resident satisfaction survey is being conducted in February 2022. <i>(No Resident Satisfaction survey was undertaken in 2021)</i>
Resilient Communities	The community understands what Council does	70% of residents who understand how Council make decisions	The next resident satisfaction survey is being conducted in February 2022. <i>(No Resident Satisfaction survey was undertaken in 2021)</i>

Corporate Services

Finance

The Finance team's focus throughout Q2 was on production of the financial requirements for the Annual Report, which was adopted in December 2021. While staff aimed to complete the Report by the usual date of 31 October, lack of staff both in the Finance Team and for our Auditors delayed the process.

Work on the Annual Plan 2022/2023 also began, and Activity Managers across the Council commenced their operational budgets. Capital projects are to commence in February when this additional module is expected to be operational in the budget model.

Other areas of the Finance team have continued with business as usual

There is currently a vacancy for a Management Accountant, and recruitment for this position will resume in Q3.

Strategy and Communications

During Q2 the Strategy and Communications Advisor (SCA) worked alongside the Finance Team and Auditors to produce the Annual Report and Summary Annual Report. The Annual Report received an unqualified Audit Report.

The SCA led the development of engagement of the public on the question of Three Waters for the Mayor and District Assets activity. This was a highly successful engagement with over 600 individual pieces of feedback that Council used to provide a response to central Government.

With the successful implementation of the refreshed website in Q1, the SCA worked on producing guidelines and a training plan to allow other activity groups to manage their own content on the website, which will improve the timeliness of updates and give activities ownership of their information.

Information Management

The Information Management (IM) team have been busy working with both old and new information this last quarter. The team's new technology solution is taking off with more and more public facing application forms and processes being digitised, and plans are in place for the provision of public facing self-service kiosks when facilities allow.

Council's Information Management Strategy, which outlines the roadmap for the next three years has been finished and sets some exciting targets. The IM team is currently working on a system to manage Policies and other mandatory documents that require continual review and reporting. Another big project is designing a semi-automated workflow for the digitisation and filing of council property files. This work will eventually result in the availability of property files to the public via our public portal. In addition, recruitment for an Information Officer specialising in LIM's and Property Files continues.

Information Technology

The Information Technology (IT) are making good progress transitioning to a mobile workforce. Most staff now have a laptop and a mobile phone where required. Staff are encouraged to take their mobile equipment home every night to ensure staff can work from home in another lockdown situation.

Council's cloud based unified communication platform, Zoom, now handles all phone calls and video conferencing. Being cloud based, it works no matter where staff are, as long as they have a connection to the internet. This makes for a very simple transition for all staff to working from home.

The IT team have now appointed a new IT support/helpdesk officer. The current IT support Officer has been appointed as our GIS/Projects Officer. Their role will be to advance our GIS (computer Mapping System) and manage our major IT projects.

How this activity is contributing to Community Outcomes & Well-being

In this quarter the Leadership activity contributed to the Resilient Communities outcome through:

- Open and transparent meeting processes, and an engagement opportunity with meaningful community involvement. Council publicised the feedback that was given to central government based on the community engagement.
- An unqualified Annual Report 2020/2021 was published to the Council's website.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
Resilient Communities	Provide accountability about Council activities	<p>Legally compliant financial plans and reports adopted</p> <p>a. 100% LTP, Annual Plans and Reports adopted on time.</p> <p>b. 100% LTP and Annual Reports receive unqualified Auditor's Opinions.</p>	<p>a. The Annual Report 2020/2021 was adopted on 17 December 2021 as allowed by the amendment to the Local Government Act.</p> <p>(The Long Term Plan 2021 - 2031 was adopted on 30 June 2021).</p> <p>b. The Annual Report 2020/2021 received an unqualified Auditor's opinion.</p>

Community Outcome	Level of service	Measure / Target	Current performance
			<i>(The Long Term Plan 2021 – 2031 received an unqualified Auditor’s opinion).</i>
Resilient Communities	Effective engagement of the community during public decision making opportunities	65% of residents that believe they have been appropriately consulted	The next resident satisfaction survey is being conducted in February 2022. <i>(No Resident Satisfaction survey was undertaken in 2021)</i>
Resilient Communities	A comprehensive Customer Service Centre	80% of residents satisfied with the service they receive	The next resident satisfaction survey is being conducted in February 2022. <i>(No Resident Satisfaction survey was undertaken in 2021)</i>

Planning and Regulatory

Resource Management

This activity did not provide a report.

How this activity is contributing to Community Outcomes & Well-being

This activity did not provide a report.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
Sustainably Managed Environment	Resource consents processed in accordance with relevant legislation	100% of resource consents processed within statutory Time frames	This activity did not provide a report. <i>(100% processed within statutory timeframes. 92 consents processed.)</i>
Resilient Communities	Provide appropriate advice to customers	85% of users satisfied with the quality of the advice provided on resource management matters	This activity did not provide a report. <i>(100% satisfaction based on the Planning Department's customer feedback survey throughout the year.)</i>

Inspections and Compliance

Building Control

This activity did not provide a report.

Environmental Health – Food and Alcohol Licensing

There have been some significant changes to both Food and Alcohol inspection figures in the first and second quarter of 2021/2022.

Under the Food Act 2014 if a premises is inspected two years in a row and has an acceptable outcome on both occasions it will move to an 18 month inspection regime automatically by law. This means some premises will not be inspected in any financial year particularly if their second inspection occurs in the five months prior to the start of a financial year.

Alternatively, a premises that has an unacceptable rating at the verification visit will automatically move to an increased inspection frequency of every 9, 6 or even 3 months.

It is more likely for a premises to be compliant than not so there is a greater chance that a premises will have a decreased verification (inspection) frequency. The information in the performance table reflects an inspection percentage out of those premises that were due (or have received) an inspection within the financial year.

There are also at least 16 premises that remain closed, either permanently or temporarily.

How this activity is contributing to Community Outcomes & Well-being

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

This activity supports the social well-being of the district by ensuring that buildings are built in a way that ensures longevity and businesses that serve food and alcohol do so in a safe and healthy way.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current Performance
Diverse Economy	Timely processing of Building Consents.	100% of building consents processed within 20 working days as per the requirements of the Building Act	This activity did not provide a report. <i>(97.3%, 220 consents issued)</i>
Diverse Economy	Provide appropriate advice to customers.	85% of users satisfied with the quality of the advice provided on building consent, environmental health and Liquor Licensing matters	<p>Building Consents</p> <p>This activity did not provide a report.</p> <p><i>(A Building Consent Authority satisfaction survey was not conducted in the 2020/2021 year.)</i></p> <p>Environmental Health</p> <p>The next resident satisfaction survey is being conducted in February 2022.</p> <p><i>(No Resident Satisfaction survey was undertaken in 2021)</i></p> <p>Liquor Licencing</p> <p>The next resident satisfaction survey is being conducted in February 2022.</p> <p><i>(No Resident Satisfaction survey was undertaken in 2021)</i></p>
Diverse Economy	Encourage compliance with health standards by undertaking inspections so that all food, liquor and other licensed premises comply with the relevant legislation.	100% licensed and registered premises are inspected at least annually.	<p>Food Premises</p> <p>32% (20 premises) as of 31 December 2021.</p> <p><i>(96% [due to closures during the Covid-19 pandemic lockdown])</i></p> <p>Liquor Premises</p> <p>26% (18 premises) as of 31 December 2021.</p> <p><i>(97% [due to closures during the Covid-19 pandemic lockdown])</i></p>

Animal Control

There were no infringements issued or dogs impounded in this quarter.

A new Dog Control Officer was appointed in this quarter, replacing the previous Officer who left in July 2021.

How this activity is contributing to Community Outcomes & Well-being

This activity provides education and compliance for the community to improve community safety and animal welfare.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current Performance
Resilient Communities Sustainably Managed Environment	Keep the public safe from dogs and wandering stock	90% Residents satisfied with the response provided	The next resident satisfaction survey is being conducted in February 2022.
			<i>(No Resident Satisfaction survey was undertaken in 2021)</i>
		99% of known dogs registered by 30 June each year	98%, 2004 (2020/2021) <i>(100% of known dogs registered in 2020/2021)</i>
		Response times to Priority 1 callouts: 30 minutes or less (excluding travel time)	Not reported. <i>(100% of response times to Priority callouts in 30 minutes or less.)</i>

Emergency Management

This activity did not provide a report.

How this activity is contributing to Community Outcomes & Well-being

This activity did not provide a report.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current Performance
Resilient Communities	Council is prepared for and maintains an effective response capacity to manage civil defence emergencies	Council's e-text alerting system is tested twice per annum. Achieved	This activity did not provide a report. <i>(This is a new measure.)</i>
		At least one Emergency Operations Centre (EOC) activation occurs annually (event or exercise). Achieved	This activity did not provide a report. <i>(This is a new measure.)</i>

		At least two training sessions are held annually for Council CDEM Incident Management Personnel Achieved	This activity did not provide a report. <i>(This is a new measure.)</i>
Resilient Communities	CDEM relationships with WC CDEM Group territorial authorities, emergency services, and life line utilities are maintained and strengthened	Council is represented at CDEMG Joint Committee meetings by the Mayor, or a nominated attendee. 80% of the time.	This activity did not provide a report. <i>(This is a new measure.)</i>
		Council is represented at CEG meetings by the Chief Executive or a nominated attendee. 80% of the time.	This activity did not provide a report. <i>(This is a new measure.)</i>

Community Development and Assistance

Funding allocated by or through local government benefits all sectors of our community encouraging a sense of community, social inclusion and participation.

- Creative Community Committee allocated \$10,167.00, there were six applicants
- Sport NZ Rural Travel Fund Committee allocated \$9,500.00, there were six applicants
- Funding to promote events:
 - Driftwood & Sand \$5,000
 - Christmas Lights Grant allocated \$10,000, there were 6 applicants

Staff assist Safer Westland with meeting administration. Meetings have not been held during the Covid-19 Level 2 as zoom meetings proved unsuccessful. Contact has been maintained and information disseminated via email.

The Safe Communities Network in Aotearoa New Zealand is undergoing a transition to a community-led and managed network that will not include Safer Communities Foundation NZ, which closed on December 30 2021. Safer Westland take an active part in shaping the future of the network.

Currently in the Safer Westland Terms of Reference, the Chair is a Councillor, and Safer Westland reports six monthly to the Community Development Committee. Safer Westland has worked on Strategy 2022 in line with the Well-being areas with a Vision: Westland whanau & manuhiri are connected, safe and well. Strategy 2022 is to be presented at the February 2022 meeting.

How this activity is contributing to Community Outcomes & Well-being

The Community Development and Assistance activity contributes to Community Outcomes through supporting activities that reduce social isolation and reduced crime and harm. The activity supports the economic, cultural and social well-being of the Westland District.

- Creative Communities promotes the development of the arts and promotes access to creative activities.
- Sport NZ Rural Travel fund supports inclusion by enabling children and young people to participate in sport and physical activities.
- Small event funding encourages recreational and cultural celebrations and activities which promote the acceptance of diversity with activities open to all life stages.
- Safer Westland projects and initiatives that support well-being outcomes such as:
 - DriveWEST – Learner driving programme that Police report have visible results of getting people and youth through driver licencing and statistically far fewer infringements in this area.
 - GreyPower – activity programme that promotes social connectedness and reduces isolation.
 - Mates & Dates – teaches young people essential skills in having healthy relationship preventing sexual and dating violence.
 - New Coasters provides connections for new comers, migrants and those new to the Coast.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
Resilient Communities	Supporting Communities to improve their social and cultural wellbeing	CDA co-ordinates funding and committee process for: <ul style="list-style-type: none"> • Creative Community Scheme funding local arts. • Sport NZ Rural Travel Fund. • Funding to promote events for Community well-being and social connectedness. Achieved	<ul style="list-style-type: none"> • Creative Community funding was allocated. • Sport NZ funding was allocated. • Community funding was allocated. (This is a new measure.)

Resilient Communities	Commitment to “Safer Westland”	Westland Safe Community Coalition maintains “Safer Westland” accreditation with NZ Safe Community Foundation. Achieved	Safer Westland maintains accreditation with NZ Safe Community Foundation. <i>(This is a new measure.)</i>
		Safer Westland Community Coalition meets bi-monthly. Achieved	There were no meetings held in this quarter due to Covid-19 restrictions. <i>(This is a new measure.)</i>

Community Halls

Community Outcome	Level of service	Measure / Target	Current performance
Resilient Communities	Provide safe and useful community halls	80% of residents satisfied with the standard of their community hall	The next resident satisfaction survey is being conducted in February 2022. <i>(No Resident Satisfaction survey was undertaken in 2021)</i>

Facilities, and Leisure Services

Cemeteries

This activity did not provide a report.

How this activity is contributing to Community Outcomes & Well-being

This activity did not provide a report.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
Resilient Communities	Council owned cemeteries are appropriately maintained	Customer Satisfaction: The number of service requests received per cemetery Hokitika: ≤ 5 Kumara: ≤ 5 Ross: ≤ 5	This activity did not provide a report. <i>(This is a new measure.)</i>
Sustainably Managed Environment	Burials adhere to the relevant legislation	Standards for burial adhere to Cemeteries and Cremations Act 1964 100%	This activity did not provide a report. <i>(100%)</i>

Hokitika Museum

The Carnegie Building remains closed to the public while renovation work continues.

Collection Acquisition forms have been developed or refreshed according to standards expected from Museums Aotearoa. The Collection Priorities, as per the Collection Policy continues to be updated as expected for best museum practices.

Deaccession justifications and appropriate record keeping practices have been developed. The first group of deaccessions have been progressed to final stages.

An initial audit of Large Shelving in Store Room 1 has been completed, in preparation for goals for Collection Readiness priority. With the refresh of collection documents and processes, potential acquisitions dating from 2012 have progressed with a determined status.

How this activity is contributing to Community Outcomes & Well-being

This activity did not provide a report.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
Resilient Communities	Collections developed and maintained with access provided	Collections continue to grow, in line with Hokitika Museum policies. Achieved	Achieved <i>(This is a new measure.)</i>

Deaccessions and disposals are aligned with Hokitika Museum policies. Achieved	Achieved <i>(This is a new measure.)</i>
Backlog of records and documentation reduced. Achieved	Achieved <i>(This is a new measure.)</i>

Parks and Reserves

This activity did not provide a report.

How this activity is contributing to Community Outcomes & Well-being

This activity did not provide a report.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
Sustainably Managed Environment	Reserves are pleasant, enjoyable and safe places	90% of residents satisfied with parks and reserves	The next resident satisfaction survey is being conducted in February 2022.
Resilient Communities			<i>(No Resident Satisfaction survey was undertaken in 2021)</i>

Public Toilets

This activity did not provide a report.

How this activity is contributing to Community Outcomes & Well-being

This activity did not provide a report.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current Performance
Sustainably Managed Environment	Provide public toilets throughout the district	85% of residents satisfied with the service.	The next resident satisfaction survey is being conducted in February 2022.
Resilient Communities			<i>(No Resident Satisfaction survey was undertaken in 2021)</i>

West Coast Wilderness Trail

This activity did not provide a report.

How this activity is contributing to Community Outcomes & Well-being

This activity did not provide a report.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current Performance
Diverse Economy	The cycle trail is well used	Numbers using the trail as measured by trail counters	This activity did not provide a report.
Resilient Communities		increase by 10% per annum.	<i>(Counters along the trail record between 9,490 and 46,355 annual cycle users at various points.)</i>

Westland District Library

Issues of physical items and footfall in the library has been lower since the lockdown in the first quarter of this year. Digital issues remain higher and further NZLPP funding enabled the purchase of more e-audio-books to help satisfy demand. Events and programmes were significantly reduced, due to lockdown and ongoing restrictions at Level 2 and at the Orange setting. Staff have been upskilling and adapting their programmes to offer contactless delivery where possible. The digital programmes continued with virtual meet-ups, the Wellbeing group and Poetry Writing group offered on-line meeting as an alternative. The library distributed over 80 children's craft and STEAM activity packs in place of face-to-face holiday sessions. The annual Summer Reading Challenge is being run on-line this year (with support from NZLPP) and is offered alongside a number of other reading challenges that cater for pre-school children, young adults and adults.

With the introduction of the NZ Covid-19 Protection Framework and Vaccine Passports, library staff have helped our community adjust to the changes; in 12 days we assisted 102 people obtain their vaccine passport, small business owners to understand the guidelines and to download and use the NZ Pass Verifier app (representing over 50 hours of support).

The Community Engagement, Digital Discovery and Children's and Youth Librarian's all presented short talks or workshops (all virtually) at the biennial LIANZA conference. This was a great opportunity for them to share their experiences, learn from other library professionals and they are looking forward to implementing some new ideas into their work.

How this activity is contributing to Community Outcomes & Well-being

While the restrictions to programmes and events due to Covid-19 operating guidelines has reduced our face-to-face engagement with the community, it has also been the catalyst to switch to online or hybrid events or other contactless methods. These services are now more accessible to our geographically distant communities, providing equitable access to cultural activities and connecting our communities across Westland. In addition, as we learn to adapt to live with Covid-19 in our communities, these virtual services will remain accessible to those shielding or isolating at home, reducing the negative emotional effects of isolation, supporting wellbeing and increasing community resilience during the pandemic recovery.

Performance in this activity

Community Outcome	Level of service	Performance measures (KPI)	Current performance
Resilient Communities	Provide the district with quality library services that are responsive to the needs and wellbeing of the diverse communities.	99% of residents satisfied with library services	The next resident satisfaction survey is being conducted in February 2022. <i>(No Resident Satisfaction survey was undertaken in 2021)</i>

Land Transport

This activity did not provide a report.

How this activity is contributing to Community Outcomes & Well-being

This activity did not provide a report.

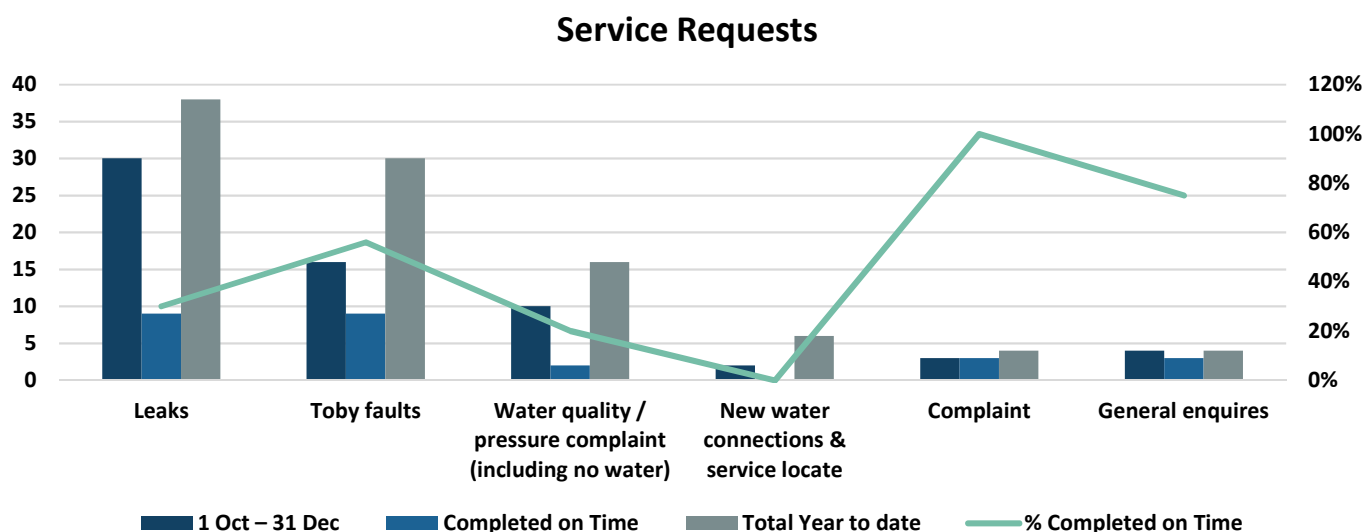
Performance in this activity

Community Outcome	Level of service	Performance measures (KPI)	Current performance
Diverse Economy Resilient Communities	The transportation network is safe for all users in Westland District	Road safety: The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number. 0 fatalities and serious crash injuries.	This activity did not provide a report. <i>(2 recorded serious crashes so no actual change in total Fatal/Serious Crashes)</i>
Diverse Economy Resilient Communities	The surface condition of roads in Westland is of good quality	Road Condition: The average quality of ride on a sealed local road network, measured by smooth travel exposure. Primary Collector >= 93% Secondary Collector >= 93% Access >= 90% Low Volume >= 89%	This activity did not provide a report. <i>(Amended measure, previous data is not comparable)</i>
Resilient Communities		>70% of residents are satisfied with the standard and safety of Council's unsealed roads.*	The next resident satisfaction survey is being conducted in February 2022. <i>(No Resident Satisfaction survey was undertaken in 2021)</i>
Diverse Economy Resilient Communities	The surface condition of roads in Westland is maintained to a high standard	Road maintenance: ≥6.5% of the sealed local road network that is resurfaced	This activity did not provide a report. <i>(4.9%, as a result of increasing bitumen prices. Work was completed within the allocated budget.)</i>

Community Outcome	Level of service	Performance measures (KPI)	Current performance
Resilient Communities	Footpaths are maintained in good condition and are fit for purpose	Footpaths: 90% footpaths within a territorial authority district that fall within the level of service or service standard for the condition of footpaths that is set out in the territorial authority's relevant document (such as its annual plan, activity management plan, asset management plan, annual works program or long term plan).	This activity did not provide a report. <i>(All footpaths have now been condition rated on a 1-5 scale with 1 being Excellent and 5 being Very Poor (Fail). 92.4% of footpaths fall within the 1-4 rating. 71.4% within 1-3 and only 7.6% are rated 5 and in need of considerable renewal/upgrade works. There is still presently no agreed level of service standard set for footpaths.)</i>
Resilient Communities	Response to service requests are dealt with promptly	Customer service requests: 100% within 3 days customer service requests relating to roads and footpaths to which the territorial authority responds.	This activity did not provide a report. <i>(50% of Transportation related service requests were responded to within 2 days (142/279). 65% of Transport related service requests resolved within the informal target timeframe (182/279).)</i>

Drinking Water

There were 65 water related service requests recorded between 1 October and 31 December 2021.



The Water Activity is not on target to meet KPIs due to:

- Council does not currently measure all the mandatory KPI's set by DIA for various reasons.
- Compliance with the DWSNZ is not met this quarter for some water supplies.
- Completion and response time of Service Requests is well below the target.

The Arahura Water Treatment Plant will become operational in January. The community will also be more resilient with the addition of another 30m³ water reservoir.

The Fox Glacier WTP is programmed to be operational by October this year. Parts are currently being procured and prefabricated of site.

On 15 November Taumata Arowai become the new water regulator, replacing the Ministry of Health and the Drinking Water Assessors. Taumata Arowai takes a different approach from the Ministry of Health and the 3 Waters Team are currently working with the Regulatory Team representatives for our District.

How this activity is contributing to Community Outcomes & Well-being

This activity did not provide a report.

Performance in this activity

Community Outcome	Level of service	Performance measures (KPI)	Current performance
Resilient Communities	Council supplied potable water is safe to drink	Safety of drinking water: The extent to which the local authority's drinking water supply complies with: a) Part 4 of the drinking water standards (bacteria compliance criteria), 90% and b) Part 5 of the drinking-water standards (protozoal compliance criteria) 90%	(a) To date, 3 out of the 9 supplies are fully compliant with bacterial compliance criteria at both the water treatment plant and in the distribution zone. Both Hokitika and Haast had samples not delivered on time to the laboratory. (E-coli samples must be delivered within 24hours of sample being taken).

Community Outcome	Level of service	Performance measures (KPI)	Current performance
			<p>Franz Josef had a transgression at the after plant, and while subsequent results were clear it is unsure at this stage if the new water regulator, Taumata Arowai, will issue leniency.</p> <p>Kumara had a transgression in the zone which resulted in a precautionary boil water notice issued.</p> <p>Currently samples are not taken at Arahura for After Plant, due to no plant. The new WTP will be operational at the end of January 2022.</p> <p>The Fox Glacier WTP is programmed to be operational by October 2022.</p> <p><i>(For the 2020/2021 year 3 out of the 9 supplies are fully compliant with bacterial compliance criteria at both the water treatment plant and in the distribution zone.</i></p> <p><i>Hokitika missed 1 sample at the After Plant, which has results in non-compliance.</i></p> <p><i>Fox Glacier missed a sample at the After Plant along with two boil water notices issued within the last quarter.</i></p> <p><i>Franz Josef missed an After Plant and zone sample, which has resulted in non-compliance.</i></p> <p><i>Currently samples are not taken at Arahura for After Plant, due to no plant. The new WTP build is currently underway.</i></p> <p><i>Kumara had a positive E-coli results in the zone and a boil water notice issued.)</i></p> <p>(b) 0 out of the 9 supplies are compliant with protozoal compliance criteria (Requires DWA approval.)</p>

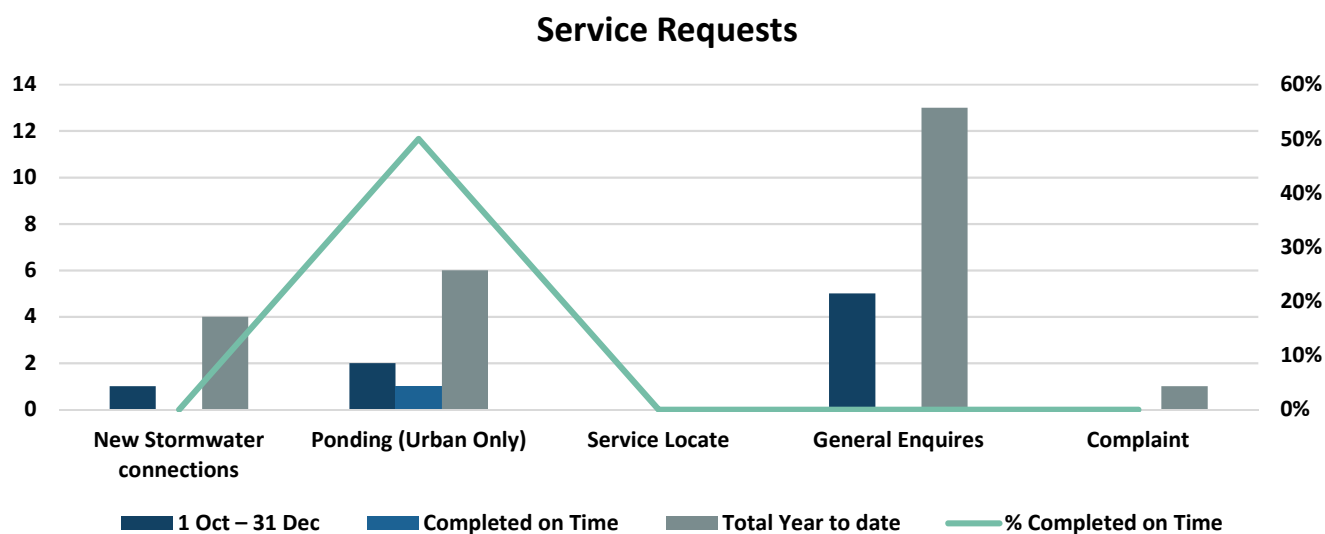
Community Outcome	Level of service	Performance measures (KPI)	Current performance
			<p>All plants require data logging reports to be submitted to obtain protozoal compliance.</p> <p>Council has been implementing an external data logging and reporting system, which will provide exception reporting for protozoal compliance. To date 7 out of the 9 supplies have this implemented. (Note: As this does not cover the full year, all supplies will be non-compliant in this area.)</p> <p><i>(0 out of the 9 supplies are compliant with protozoal compliance criteria (Requires DWA approval.)</i></p> <p><i>The Ross WTP had a data logging failure, which has resulted in non-compliance.</i></p> <p><i>Of the remaining 8 WTP's, Arahura and Fox Glacier treatment plants await their upgrades to comply. Kumara, Whataroa, Harihari, Franz Josef and Haast require UV Pro-forma's to be lodged with the Drinking Water Assessor before compliance can be obtained. Hokitika requires exception reporting to be installed.</i></p> <p><i>All plants require data logging reports to be submitted to obtain protozoal compliance.</i></p> <p><i>Council is implementing an external data logging and reporting system, which will provide exception reporting for protozoal compliance. It is expected that this will be in place in the majority of plants by December 2021.)</i></p>
Resilient Communities	Requests for service are dealt with promptly	Fault response times: 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:	a) 93% (13/14) b) 61% (43/70) c) 29% (4/14) d) 86% (31/36) a) 91% (39/43) b) 68% (121/179)

Community Outcome	Level of service	Performance measures (KPI)	Current performance
		<p>a) 95% attendance for urgent call-outs: from the time that the local authority receives notification to the time that service personnel reach the site (2 hours) , and</p> <p>b) 100% resolution of urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption. (12 hours)</p> <p>c) 100% attendance for non-urgent call-outs: from the time that the local authority receives notification to the time that service personnel reach the site (24 hours) , and</p> <p>d) 100% resolution of non-urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption (72 hours).</p>	<p>c) <i>42% (18/43)</i></p> <p>d) <i>37% (66/179)</i></p>
<p>Sustainably Managed Environment</p>	<p>Council supplied water is reliable</p>	<p>Maintenance of the reticulation network:</p> <p>The percentage of real water loss from the local authority’s networked reticulation system (including a description of the methodology used to calculate this).</p> <p>Council does not intend to measure this as it will impose an unreasonable cost.</p>	<p>Not measured</p> <p>Monitored in a number of ways including; telemetry, water meters, repair program, mains replacements and pressure management. This is in context with the Benchloss NZ Manual.</p>
<p>Sustainably Managed Environment</p>		<p>Demand management:</p> <p>The average consumption of drinking water per day per resident within the territorial authority district is < 500l/day.</p>	<p>Not measured.</p> <p>Council does not have the equipment to measure average consumption.</p>

Community Outcome	Level of service	Performance measures (KPI)	Current performance
			<i>Most recent measurement was 2016/2017: 7 Winter 253l per head, Summer 480l per head</i>
Resilient Communities	Customers are generally satisfied with the Council supplied water	Customer satisfaction: The total number of complaints received by the local authority about any of the following: a) Drinking water clarity b) Drinking water taste c) Drinking water odour d) Drinking water pressure or flow e) Continuity of supply, and f) The local authority's response to any of these issues. Expressed per 1000 connections to the local authority's networked reticulation system. 25 per 1000 connections (2755 connections)	(a) 1 (b) 0 (c) 1 (d) 2 (e) 12 (f) 4 Total number of complaints = 20 Complaints per 1000 connections = 7.2 (a) 2 (b) 3 (c) 1 (d) 7 (e) 39 (f) 8 <i>Total number of complaints = 60</i> <i>Complaints per 1000 connections = 22</i>

Stormwater

There were 8 Stormwater related service requests recorded between 1 October and 31 December 2021.



The Stormwater Activity not on target to meet KPIs.

- Completion time of Service Requests is well below the target.

How this activity is contributing to Community Outcomes & Well-being

This activity did not provide a report.

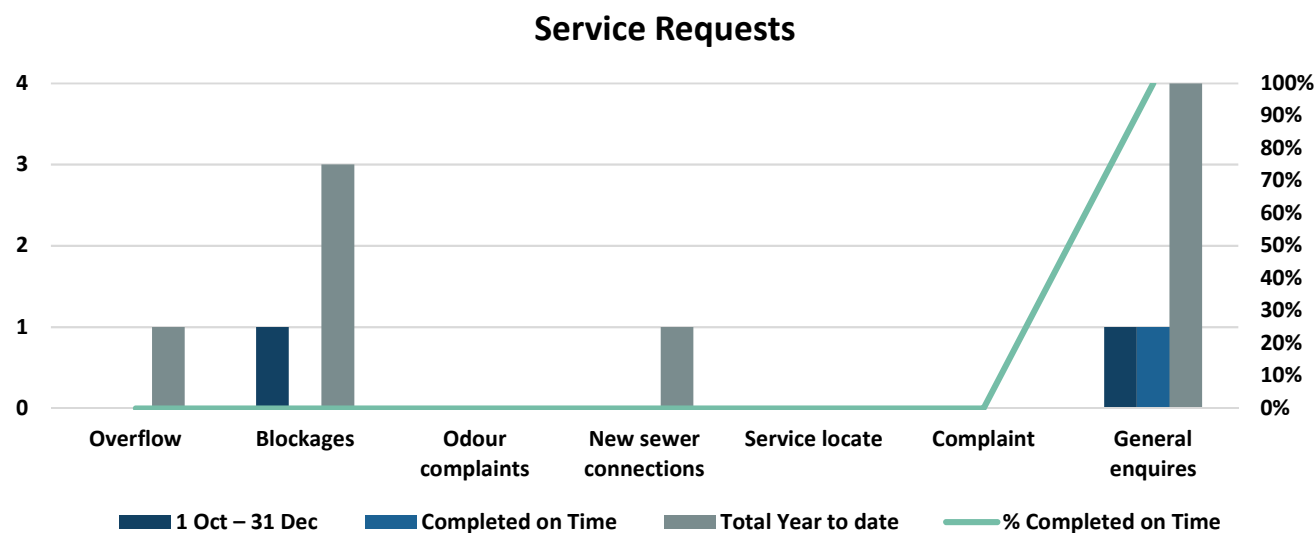
Performance in this activity

Community Outcome	Level of service	Performance measures (KPI)	Current performance
Sustainably Managed Environment Resilient Communities	Council Stormwater systems have the capacity to resist major storms and flooding events	System adequacy: a) The number of flooding events that occur in a territorial authority district. No more than 2. b) For each flooding event, the number of habitable floors affected. 10 per 1000 properties connected to the territorial authority's stormwater system.	a) 0 –No flooding events affecting habitable floors within the Council reticulated stormwater system. b) Total habitable floors = 0 Per 1000 connections = 0 (495 connections) a) <i>Zero –No flooding events affecting habitable floors within the Council reticulated stormwater system.</i> b) Total habitable floors = 0 Per 1000 connections = 0 (495 connections)
Sustainably Managed Environment	Requests for service are dealt with promptly	Response times: The median response time to attend a flooding event, measured from the time that the territorial authority	There were no reported flooding events to attend. <i>(There were no reported flooding events to attend.)</i>

Community Outcome	Level of service	Performance measures (KPI)	Current performance
Resilient Communities		receives notification to the time that service personnel reach the site. (95% within 2 hours)	
Sustainably Managed Environment		Customer Satisfaction: The number of complaint received by a territorial authority about the performance of its storm water system, expressed per 1000 properties connected to the territorial authority's storm water system. 10 per 1000 connections (495 connections)	Total number of complaints = 7 Complaints per 1000 = 14 (495 connections)
Resilient Communities			(Total number of complaints = 27 Complaints per 1000 = 53.1 (495 connections))
Sustainably Managed Environment	Council storm water systems protect the natural environment	Discharge compliance: 100% Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: a) Abatement notices b) Infringement notices c) Enforcement orders; and d) convictions	a) 0 b) 0 c) 0 d) 0 100% compliance. a) 0 b) 0 c) 0 d) 0 <i>100% compliance.</i>
Resilient Communities			

Wastewater

There were 2 wastewater related service requests recorded between 1 October and 31 December 2021.



The Wastewater Activity is on target to meet KPIs.

How this activity is contributing to Community Outcomes & Well-being

This activity did not provide a report.

Performance in this activity

Community Outcome	Level of service	Performance measures (KPI)	Current performance
Resilient Communities	Council wastewater systems are managed without risk to public health	System and adequacy: The number of dry weather sewerage overflows from the territorial authority's sewerage system. 10 per 1000 connections (2141 connections)	Complaints per 1000 connections = 1.4 (2141 connections) (Complaints per 1000 connections = 3.3 (2197 connections)
Resilient Communities	Council wastewater systems are safe and compliant	Discharge compliance: 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.	(a) 0 (b) 0 (c) 0 (d) 0 100% compliance (a) 0 (b) 1 (c) 0 (d) 0 <i>The infringement notice was issued for the Haast WWTP for breaching the discharge consent condition. This issue was rectified</i>

Community Outcome	Level of service	Performance measures (KPI)	Current performance
			<i>within an appropriate timeframe of being notified.</i>
Resilient Communities Sustainably Managed Environment	Customers are generally satisfied with the Council wastewater systems	Fault response times: Where the territorial authority attends to sewerage overflows resulting from a blockage or other fault in the territorial authority's sewerage system, the following median response times measured: 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% .	(a) 100% (1/1) (b) 100% (1/1) (a) 50% (4/8) (b) 75% (6/8)
Resilient Communities Sustainably Managed Environment		Customer satisfaction: The total number of complaints received by the territorial authority about any of the following: a) sewage odour b) sewerage system faults c) sewerage system blockages, and d) the territorial authority's response to issues with its sewerage system, a) 2 - this measure should not have been included in the LTP and will not be reported on.	(a) 0 (b) 8 (c) 2 (d) 5 Total number of complaints = 3 Complaints per 1000 connections = 1.4 (a) 0 (b) 8 (c) 2 (d) 5 (a) <i>New measure – this measure should not have been included in the LTP and will not be reported on.</i> (b) Total number of complaints = 15

Community Outcome	Level of service	Performance measures (KPI)	Current performance
		b) 25 per 1000 connections (2197 connections)	Complaints per 1000 connections = 7 (2197 connections)

Solid Waste

Butlers landfill new cell construction is well underway. Remediation of the old Fox landfill has been completed. Increases in costs for waste management activities are expected due to Ministry for the Environment levy and Carbon Credit price rises.

The Waste contractor, under council direction, has instigated pre-collection inspection and contamination sticker applications to rejected recycling bins in an effort to reduce contaminated recycling and educate the community.

Staff are investigating “3 Strike” system for recycling bin removal on offending properties. Similar to other councils.

How this activity is contributing to Community Outcomes & Well-being

This activity did not provide a report.

Performance in this activity

Community Outcome	Level of service	Performance measures (KPI)	Current performance
Sustainably Managed Environment	Solid waste is managed appropriately	All necessary consents for solid waste activities and capital projects are applied for, held and monitored accordingly.	This activity did not provide a report. <i>(100% consents in place.)</i>
Sustainably Managed Environment	Maximised recycling efficiency	Reduce incidents of recycling bin contamination.	This activity did not provide a report. <i>(This is a new measure.)</i>

Whole of Council Financial Summary

Sustainability Report

Total revenue	Total expenditure	Total surplus/(deficit)
\$20.37M	\$14.09M	\$6.27M
Is 20.34% more than the total budget of \$16.93M	Is 2.2% more than the total budget of \$13.79M	Against a budget of \$3.13M

SUSTAINABILITY

Rates to operating revenue **44.08%**

Rates Revenue	\$8.98M
Operating Revenue	\$20.37M

44.08% of operating revenue is derived from rates revenue. Rates revenue includes penalties, water supply by meter and is gross of remissions. Operating revenue excludes vested assets, and asset revaluation gains.

Balanced budget ratio **144.52%**

Operating revenue	\$20.37M
Operating expenditure	\$14.09M

Operating revenue should be equal or more than operating expenditure. Operating revenue excludes vested assets and asset revaluation gains. Operating expenditure includes depreciation and excludes landfill liability and loss on asset revaluations. Year to date revenue is 144.52% of operating expenditure.

Interest to rates revenue (LGFA Cov.) **2.96%**

Net interest and finance costs	\$0.27M
Rates Revenue	\$8.98M

2.96% of rates revenue is paid in interest. Our set limit is 25% of rates revenue. Net interest is interest paid less interest received. Rates revenue includes penalties, water supply by meter and gross of remissions.

Interest to operating revenue **1.31%**

Net Interest and finance costs	\$0.27M
Operating revenue	\$20.37M

1.31% of operating revenue is paid in interest. Our set limit is 10% of operating revenue. Net interest is interest paid less interest received.

Liquidity Risk (LGFA Cov.)

156%

Gross debt	\$24.82M
Undrawn committed facilities	\$3.98M
Cash and cash equivalents	\$12.80M

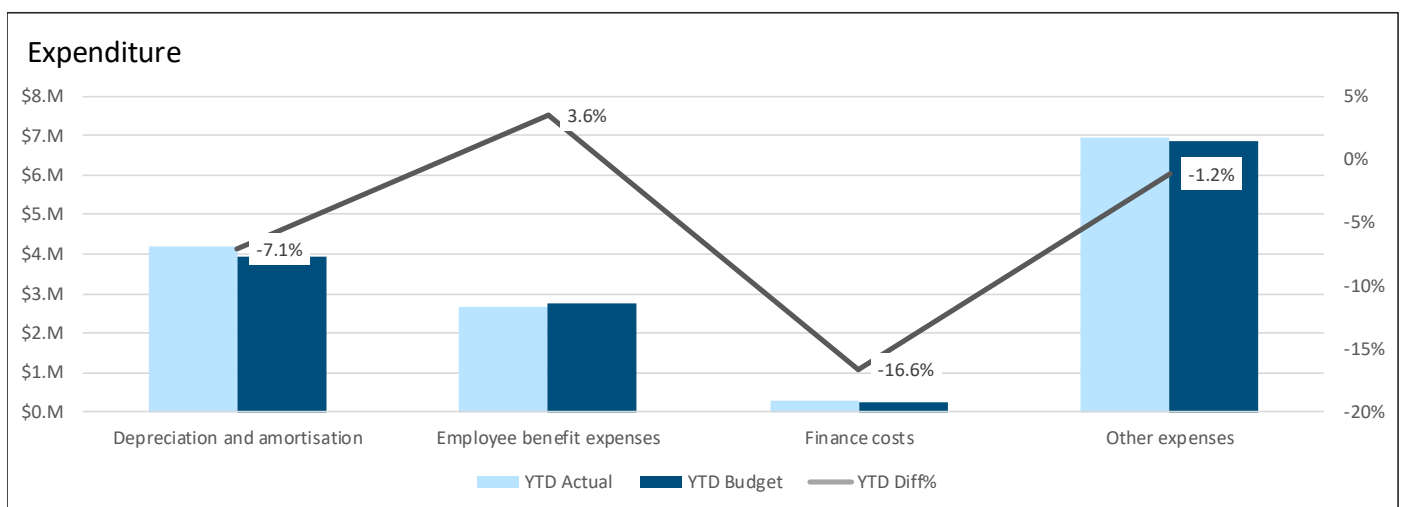
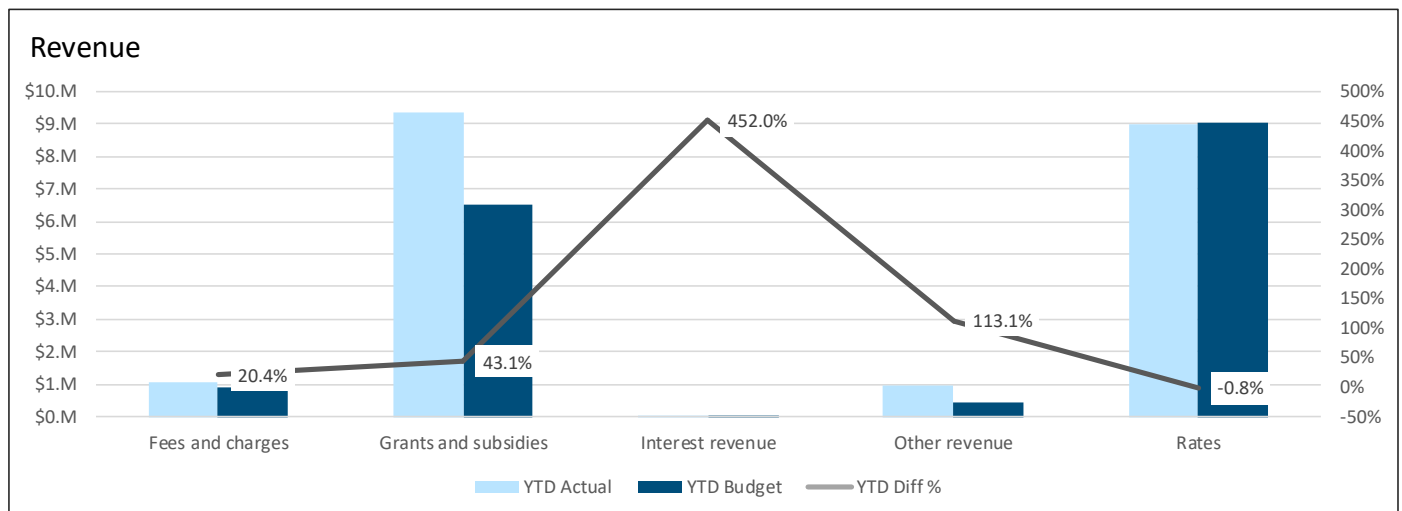
The liquidity risk policy requires us to maintain a minimum ratio of 110% which is also an LGFA covenant. Council's current liquidity risk is 170%. Gross debt includes \$3m prefunding invested in term deposit.

Essential services ratio **114.42%**

Capital expenditure	\$4.82M
Depreciation	\$4.21M

Capital expenditure should be equal or more than depreciation for essential services. Year to date capex is 114.42% of depreciation. Essential Services are Water Supply, Wastewater, Stormwater, and Rooding.

Revenue and Expenditure



Statement of Comprehensive Revenue and Expenditure

Statement of Comprehensive Revenue and Expense

For the period ended December 2021

	Notes	Full Year Forecast (\$'000)	Full Year Budget (\$'000)	YTD Budget (\$'000)	Actual YTD (\$'000)	Variance YTD (\$'000)	Var/Bud %
Revenue							
Rates	01	17,956	18,030	9,054	8,980	(75)	-0.82%
Grants and subsidies	02	13,566	10,750	6,534	9,349	2,816	43.09%
Interest Revenue	03	28	8	5	25	20	452.03%
Fees and Charges	04	1,984	1,801	894	1,076	182	20.41%
Other revenue	05	1,508	1,009	441	940	499	113.07%
Total operating revenue		35,041	31,598	16,927	20,369	3,443	20.34%
Expenditure							
Employee Benefit expenses	06	5,376	5,474	2,746	2,648	(98)	-3.56%
Finance Costs	07	946	904	249	291	42	16.65%
Depreciation	08	8,143	7,864	3,932	4,212	280	7.11%
Other expenses	09	12,891	12,811	6,865	6,944	79	1.15%
Total operating expenditure		27,356	27,053	13,792	14,095	303	2.20%
Operating Surplus/(Deficit)		7,685	4,545	3,135	6,275	3,140	100.15%

Notes to the Statement of Comprehensive Revenue and Expenditure

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

Note 1 - Rates							
	Full Year Forecast	Annual Plan (000's)	Annual Plan YTD (000's)	Actual YTD (000's)	Variance YTD (000's)	Var/Bud %	Notes
Rates	\$17,956	\$18,030	\$9,054	\$8,980	-\$75	-1%	• Rates income is lower than planned due to higher rates discounts given to full payment of rates and lower water usage as a result of lower tourism.
Total - Rates	\$17,956	\$18,030	\$9,054	\$8,980	-\$75	-1%	

Note 2 - Grants and Subsidies							
	Full Year Forecast	Annual Plan (000's)	Annual Plan YTD (000's)	Actual YTD (000's)	Variance YTD (000's)	Var/Bud %	Notes
Grants & Contributions	\$3,833	\$2,640	\$1,071	\$2,264	\$1,193	111%	• Operational grants are higher than planned mainly due to unbudgeted grants received and brought forward from 2020-21: Meyors Taskforce Jobs Funding \$630k, Community Halls & War Memorials Renovations \$154k, Responsible camping \$132k, and NZTA \$171k .
Capital Subsidies	\$9,733	\$8,111	\$5,463	\$7,085	\$1,623	30%	• Capital grant income is higher than planned mainly due to unbudgeted grant income received and carried forward from 2020-21: Three Waters projects 1.98\$m, Butlers landfill \$611k, Old Christchurch Rd and Cron Street extension \$82k, Jacksons Bay wharf \$49k. • The higher than planned variance is a timing variance in the NZTA subsidy, \$1.07m, and the Carnegie Building \$489k.
Total - Grants and Subsidies	\$13,566	\$10,750	\$6,534	\$9,349	\$2,816	43%	

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

Interest Revenue							
Note 3 - Interest Revenue							
	Full Year Forecast	Annual Plan (000's)	Annual Plan YTD (000's)	Actual YTD (000's)	Variance YTD (000's)	Var/Bud %	Notes
Interest Revenue	\$28	\$8	\$5	\$25	\$20	452%	• Interest revenue is higher than planned mainly due to term deposit interest earned from grant funding carried forward from 2020-1, \$3.3m and drawdown funding, \$3m.
Total - Interest Revenue	\$28	\$8	\$5	\$25	\$20	452%	

Other revenue							
Note 5 - Other Revenue							
	Full Year Forecast	Annual Plan (000's)	Annual Plan YTD (000's)	Actual YTD (000's)	Variance YTD (000's)	Var/Bud %	Notes
Imbalances	\$	\$	\$	\$	\$	0%	
Impounding Fees	\$3	\$5	\$3	\$	-\$2	-91%	
Interloans	\$	\$	\$	\$	\$	0%	
Nomination Fees	\$	\$	\$	\$	\$	0%	
Petrol Tax Income	\$126	\$126	\$63	\$63	\$	0%	
Rental	\$86	\$40	\$20	\$66	\$46	234%	• Mostly Pakiwaitara Building rental income
Reserve Fund Revenue	\$66	\$43	\$21	\$44	\$23	107%	
Telephone	\$	\$	\$	\$	\$	1%	
Funeral Parlour Licences	\$	\$	\$	\$	\$	0%	
Capital Contributions	\$9	\$	\$	\$9	\$9	0%	
Dividends	\$220	\$220	\$	\$	\$	0%	
Dogs Registration	\$118	\$105	\$96	\$109	\$13	13%	
Fees-Other Activs	\$	\$	\$	\$	\$	0%	
Fees-TNZ	\$	\$	\$	\$	\$	0%	
Fines	\$15	\$19	\$10	\$6	-\$4	-42%	
Food Premises Licences	\$29	\$30	\$15	\$14	-\$1	-7%	
Gain on Swap	\$608	\$255	\$127	\$481	\$354	278%	• Changes in SWAP values due to market forces
Hairdressers Licences	\$2	\$2	\$	\$	\$	0%	
Hawkers Licences	\$1	\$2	\$1	\$	-\$1	-100%	
Legal Fees Recovered	\$18	\$1	\$	\$17	\$17	0%	
LIBRAR - Donations	\$2	\$3	\$1	\$	-\$1	-77%	
Mobile Shop Licences	\$2	\$3	\$1	\$1	\$	-35%	
Research Income	\$2	\$1	\$1	\$1	\$1	94%	
Offensive Trade Licences	\$1	\$1	\$	\$	\$	0%	
PLBUILD - Commission	\$2	\$1	\$1	\$2	\$1	136%	
Postage recoveries	\$	\$	\$	\$	\$	0%	
Taxation	\$	\$	\$	\$	\$	0%	
Retail Sales	\$7	\$5	\$3	\$4	\$2	75%	
Other Revenue	\$	\$	\$	\$	\$	0%	
Vested Assets	\$5	\$	\$	\$5	\$5	0%	Gifted e-bikes
Loss on Disposal	-\$51	\$	\$	-\$51	-\$51	0%	Disposal of replaced roading bridges
Sundry Income	\$52	\$48	\$24	\$27	\$3	12%	
Total - Other Revenue	\$1,508	\$1,009	\$441	\$940	\$499	113%	

Employee Benefit expenses							
Note 6 - Employee Benefit Expenses							
	Full Year Forecast	Annual Plan (000's)	Annual Plan YTD (000's)	Actual YTD (000's)	Variance YTD (000's)	Var/Bud %	Notes
Salaries & Wages	\$5,219	\$5,298	\$2,647	\$2,568	-\$79	-3%	• Actual salary cost is lower than planned due to unfilled roles.
Superannuation	\$157	\$156	\$78	\$79	\$2	2%	
ACC Levy	\$	\$20	\$20	\$	-\$20	-100%	
Total -Employee Benefit Expenses	\$5,376	\$5,474	\$2,746	\$2,648	-\$98	-4%	

Finance Costs							
Note 7 - Finance Costs							
	Full Year Forecast	Annual Plan (000's)	Annual Plan YTD (000's)	Actual YTD (000's)	Variance YTD (000's)	Var/Bud %	Notes
Finance Costs	\$946	\$904	\$249	\$291	\$42	17%	• Market forces on interest rates
Total - Finance Costs	\$946	\$904	\$249	\$291	\$42	17%	

Depreciation							
Note 8 - Depreciation							
	Full Year Forecast	Annual Plan (000's)	Annual Plan YTD (000's)	Actual YTD (000's)	Variance YTD (000's)	Var/Bud %	Notes
Depreciation and Amortisation	\$6,886	\$5,348	\$2,674	\$4,212	\$1,537	57%	• Depreciation of capitalised projects: Westland Sports Hub \$29k, Hokitika waste water reticulation \$103k, Hokitika Drainage \$101k.
Unfunded Depreciation	\$1,258	\$2,515	\$1,258	\$	-\$1,258	-100%	
Total - Depreciation	\$8,143	\$7,864	\$3,932	\$4,212	\$280	7%	

Depreciation

Note 8 - Depreciation

	Full Year Forecast	Annual Plan (000's)	Annual Plan YTD (000's)	Actual YTD (000's)	Variance YTD (000's)	Var/Bud %	Notes
Depreciation and Amortisation	\$6,886	\$5,348	\$2,674	\$4,212	\$1,537	57%	• Depreciation of capitalised projects: Westland Sports Hub \$29k, Hokitika waste water reticulation \$103k, Hokitika Drainage \$101k.
Unfunded Depreciation	\$1,258	\$2,515	\$1,258	\$	-\$1,258	-100%	
Total - Depreciation	\$8,143	\$7,864	\$3,932	\$4,212	\$280	7%	

Other expenses

Note 9 - Other expenses

	Full Year Forecast	Annual Plan (000's)	Annual Plan YTD (000's)	Actual YTD (000's)	Variance YTD (000's)	Var/Bud %	Notes
Administrative Expenses	\$702	\$709	\$357	\$350	-\$7	-2%	• Mainly due to timing of computer operating expenses
Bad Debt Provision	\$	\$	\$	\$	\$	0%	
Contractors	\$527	\$529	\$246	\$244	-\$2	-1%	
CCO Management	\$680	\$676	\$338	\$341	\$3	1%	
Electricity	\$398	\$444	\$222	\$176	-\$46	-21%	• Seasonal differences
Honorarium	\$313	\$309	\$154	\$158	\$4	2%	
Insurance	\$458	\$397	\$397	\$458	\$61	15%	• Increase in cost of 2021-22 premiums
Loss on Swaps	\$	\$	\$	\$	\$	0%	
Maintenance	\$4,776	\$4,548	\$2,278	\$2,505	\$228	10%	• Roading maintenance: drainage and asset network maintenance
Management Contracts	\$899	\$963	\$482	\$417	-\$64	-13%	• Reduced refuse activity in Franz Josef and Butlers land fill
Other Expenses	\$2,543	\$2,719	\$1,500	\$1,324	-\$176	-12%	• Mainly due to timing differences between audit budget and costs, \$157k
Professional Services	\$465	\$486	\$251	\$229	-\$21	-8%	
Rental Overheads	\$	\$	\$	\$	\$	0%	
Refuse Collections	\$784	\$780	\$390	\$394	\$4	1%	
Rates	\$346	\$250	\$250	\$346	\$96	38%	• Mainly due to timing of annual rates costs
Overheads							
Total - Other expenses	\$12,891	\$12,811	\$6,865	\$6,944	\$79	1.2%	
Grand Total	\$7,685	\$4,545	\$3,135	\$6,275	\$3,140	\$	

Statement of Financial Position

Statement of Financial Position			
For the period ended December 2021			
	December 2021 (\$000)	Annual Plan 21/22 (\$000)	Actual 20/21 (\$000)
Current Assets			
Cash & cash equivalents	12,821	13,253	11,411
Debtors & other receivables	2,722	2,514	4,361
Assets held for sale	-	-	-
Other financial assets	48	-	48
Total Current Assets	15,591	15,767	15,820
Non-current Assets			
Council Controlled Organisation	8,695	11,010	8,695
Intangible assets	65	37	65
Assets Under Construction	17,466	-	10,088
Other Financial Assets	562	418	527
Property, Plant and Equipment	405,519	447,288	409,369
Deferred Tax	37	-	-
Total Non-current assets	432,344	458,753	428,743
Total Assets	447,936	474,520	444,563
Current Liabilities			
Creditors & other payables	3,213	2,930	4,082
Employee benefit liabilities	489	446	436
Tax payable	-	3	-
Borrowings	3,000	-	3,000
Derivative financial instruments	-	-	94
Other	2,015	425	6,554
Total Current Liabilities	8,717	3,804	14,166
Non-current Liabilities			
Borrowings	21,818	33,734	18,818
Employee benefit liabilities	39	47	41
Provisions	1,846	2,371	1,846
Derivative financial instruments	150	583	536
Other Non-current liabilities	-	32	-
Total Non-Current Liabilities	23,853	36,767	21,241
Total Liabilities	32,570	40,571	35,406
Net Assets	415,366	433,949	409,156
Equity			
Retained earnings	165,018	166,323	158,744
Restricted Reserves	10,538	9,361	10,538
Revaluation reserves	239,723	258,201	239,788
Other comprehensive revenue and expense reserve	87	64	87
Total Equity	415,366	433,949	409,156

Note:

Cash & Cash Equivalents	\$
Grants	7,000
Prefunding LGFA Loan	3,000
Bank balance from operations	2,821
	<u>12,821</u>

Capital Expenditure

CAPITAL EXPENDITURE 2021-2022									
	Budgets		Expenditure			Notes	Commitments		
	2020-2021 Carried Forward Budget	Full Year Annual Plan	YTD Actual Expenditure	Budget Remaining	YTD Spent %		Open Purchase Orders	Budget Remaining after Commitments	Commitment as a % of Budget Remaining
Leadership	\$151,825	\$1,022,280	\$108,312	\$1,088,613	9%	Main projects included in this section are the Council's HQ earthquake strengthening (waiting on costings from Joseph & Associates); refurbishment of the visitor area projects; and IT Equipment renewals. The refurbishment of the visitor centre area project is on hold pending further discussions around the location of Council Chambers.	\$8,806	\$1,079,807	1%
Planning & Regulatory Services	\$243,158	\$600,000	\$11,641	\$831,518	1%	These are all Civil Defence projects: Council is in consultation with other agencies to determine their involvement in the EOC.	\$17,065	\$814,453	2%
Facilities, and Leisure Services - Park & Reserves	\$836,501	\$1,819,500	\$173,658	\$2,483,292	7%	The main projects included in this section are Cass Square development projects (Toilet facilities, upgrade of playground equipment etc.); WCWT Trail projects; Waterfront Development (beach access, landscaping & structures, relocation of FENZ practice eqpmt). Other projects are the Whataroa, Haast and Kumara playground equipment upgrades. The Ross playground equipment upgrade is on hold following Community discussions. TIF funding of \$191.5k has now been approved for the new Cass Square toilets.	\$436,281	\$2,047,011	18%
Facilities, and Leisure Services - Other	\$1,072,161	\$4,754,000	\$1,141,939	\$4,122,416	20%	The major projects included in this section are the Carnegie building earthquake strengthening and fitout; Jacksons Bay Wharf; Hokitika and Franz Josef revitalization plan projects; lighting and flag trax system for Hokitika; and the Museum archives work. The flag trax system has been installed. Carnegie Building earthquake strengthening is nearing completion.	\$1,091,417	\$3,030,999	26%
Solid Waste	\$148,100	\$404,000	\$164,331	\$414,278	30%	The Butlers intermediate capping project continues to be carried over due to funding received to transfer the Fox Landfill waste to Butlers Landfill. Franz Josef landfill final capping; Haast capping and the transfer station; and Hari Hari landfill protection projects have also been extended into the current year with additional funding for the latter three. New projects this year which are underway include Refuse shed 1 door and iron replacement and equipment for Waste Minimisation.	\$13,069	\$401,209	3%
Transportation	\$0	\$4,506,879	\$209,174	\$4,297,705	5%	Major projects included here are SPR Low Cost Low Risk resilience; Sealed Road resurfacing; Structures Component Replacement (incl. bridges); Sealed Road Resurfacing; Unsealed Road Metalling; Drainage Renewals; and Traffic Services Renewals. These projects are funded to either 62% or 100% by NZTA. The current funding period is 2022-2024 and there is flexibility to re-allocated between these years where the budget has been underspent or is required to be brought forward.	\$15,927	\$4,281,779	0%
Stormwater	\$1,714,627	\$792,400	\$44,898	\$2,462,129	2%	The key project this year is the Livingstone St Pump upgrade which is underway. Other projects include mains replacement; Tancred and Sewell St pump upgrades; and the Jollie St extension and Beach St re-alignment which were carried over from last year. All projects are either underway or completed apart from Livingstone St pump upgrade which is at final design stage and Jollie St extension, for which additional prices are currently being sought.	\$82,697	\$2,379,432	3%
Wastewater	\$3,411,652	\$122,831	\$115,581	\$3,418,902	3%	The main projects relate to Hokitika waste water management, with a feasibility study underway for the Hokitika WW Treatment plant under the Reform Package projects. Other key projects are the Fox Glacier WWTP upgrades (completed); Hokitika Pump upgrade (Kaniere) and the Hokitika Z-line section replacement. Additional prices are being sought for the Hokitika Z-line replacement.	\$43,636	\$3,375,267	1%

Water Supply	\$1,749,624	\$925,000	\$350,992	\$2,623,632	13%	The Fox Glacier Plant upgrade project has commenced. The Ross new intake project is scheduled to commence in January. Commissioning can begin on the Arahura water treatment plant once the power supply has been connected (subject to approval by Kiwirail). Closing date for pPrices for the Hokitika mains upgrade program is 9th March. The mains upgrade programme for Kumara is waiting on a start date from Westroads. The Hokitika seismic valve (main outlet) is on order but not due in until February.	\$320,037	\$2,303,595	12%
Unbudgeted Capital Expenditure	-	-	\$37,187	-		This relates to additional HQ refurbishment costs (\$18k); teleconferencing costs (\$5k); and new water (\$6k) and storm water connection (\$4k) requests from ratepayers;	\$612,086	-	-
Total Capital Expenditure	\$9,327,649	\$14,946,890	\$2,357,713	\$21,742,485	10%		\$2,641,019	\$19,713,552	12%
Externally funded Capital Expenditure	\$11,399,492	\$0	\$5,488,824	\$6,137,139	48%	The main projects included here are the sealing of Old Christchurch Road (\$1.5M PGF grant funded); Hokitika Swimming Pool (\$2.6M funding contribution); Butlers new cell development project (\$3.3M) and the Stimulus Funded 3Waters Reform projects (\$6.9M). The 3 Water Reform funded projects have either been completed or are on track for completion by 31 March 2022. The Hokitika swimming pool has re-opened after the completion of Stage 1.	\$2,963,422	\$2,963,422	48%
Total Capital Expenditure	\$20,727,140	\$14,946,890	\$7,846,537	\$27,879,624	22%		\$5,604,442	\$22,676,974	20%

Treasury Report

Summary

The purpose of this section of the Quarterly Report is to provide an update on Council's Treasury Position as at **31 December 2021**.

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

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

Council has contracted PWC as an independent treasury adviser.

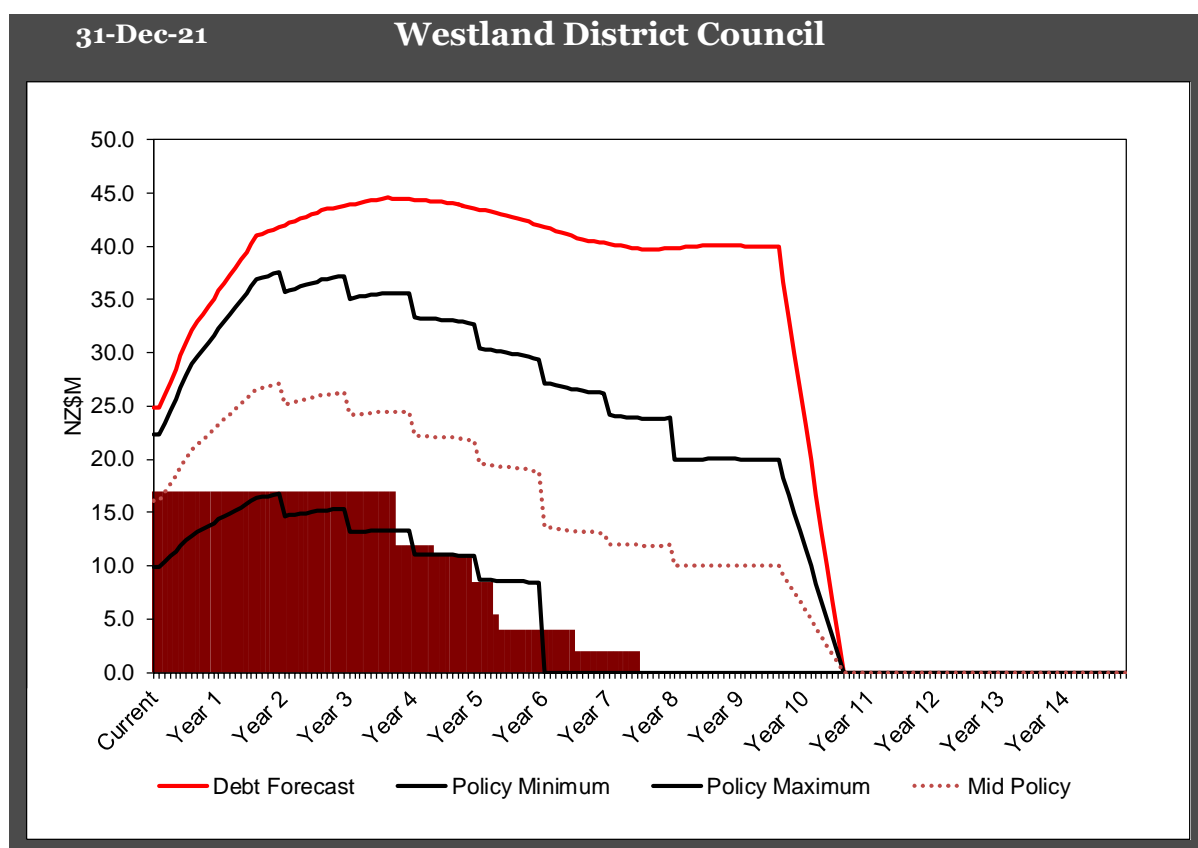
Loans

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

Liquidity and Funding Risk Control Limits:

Maturity band limits were amended into three bands in March 2020 to allow the council to have a greater flexibility in the spreading and smoothing approach to debt management: 0 - 3 years, 3 - 7 years and 7 years plus. Minimum and maximum percentage limits within each maturity band ensure a spread of maturities and reduces the risk of maturity concentrations.

Council's policies require a liquidity cover of 110% of current debt. Council has \$10.0m of term deposits and \$2.81m cash at bank available as at 31 December 2021 and a \$4m credit facility with Westpac which resulted in a liquidity coverage ratio of 156%. The forecast debt for the current financial year is \$32.2m.



Other Borrowings

Borrowing as at 31 December 2021 are as follows:

Amount	Rate	Maturity
3,000,000	0.84%	16/05/2022
3,000,000	0.69%	17/04/2023
18,352	1.55%	01/07/2023
3,000,000	0.69%	15/04/2024
2,300,000	0.69%	15/04/2025
1,200,000	0.69%	15/04/2025
1,500,000	0.69%	15/04/2026
1,000,000	1.39%	15/04/2026
1,500,000	1.14%	15/04/2026
1,500,000	3.88%	15/04/2027
1,500,000	1.23%	15/04/2027
1,300,000	0.69%	18/04/2028
1,000,000	0.84%	15/05/2028
3,000,000	0.75%	13/09/2029
24,818,352	Total	

Except for an \$18k credit line with Westpac, all loans are obtained from LGFA. The interest rates shown above for LGFA bonds do not include the 0.6% to 1.1% margins charged by LGFA.

Swap

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

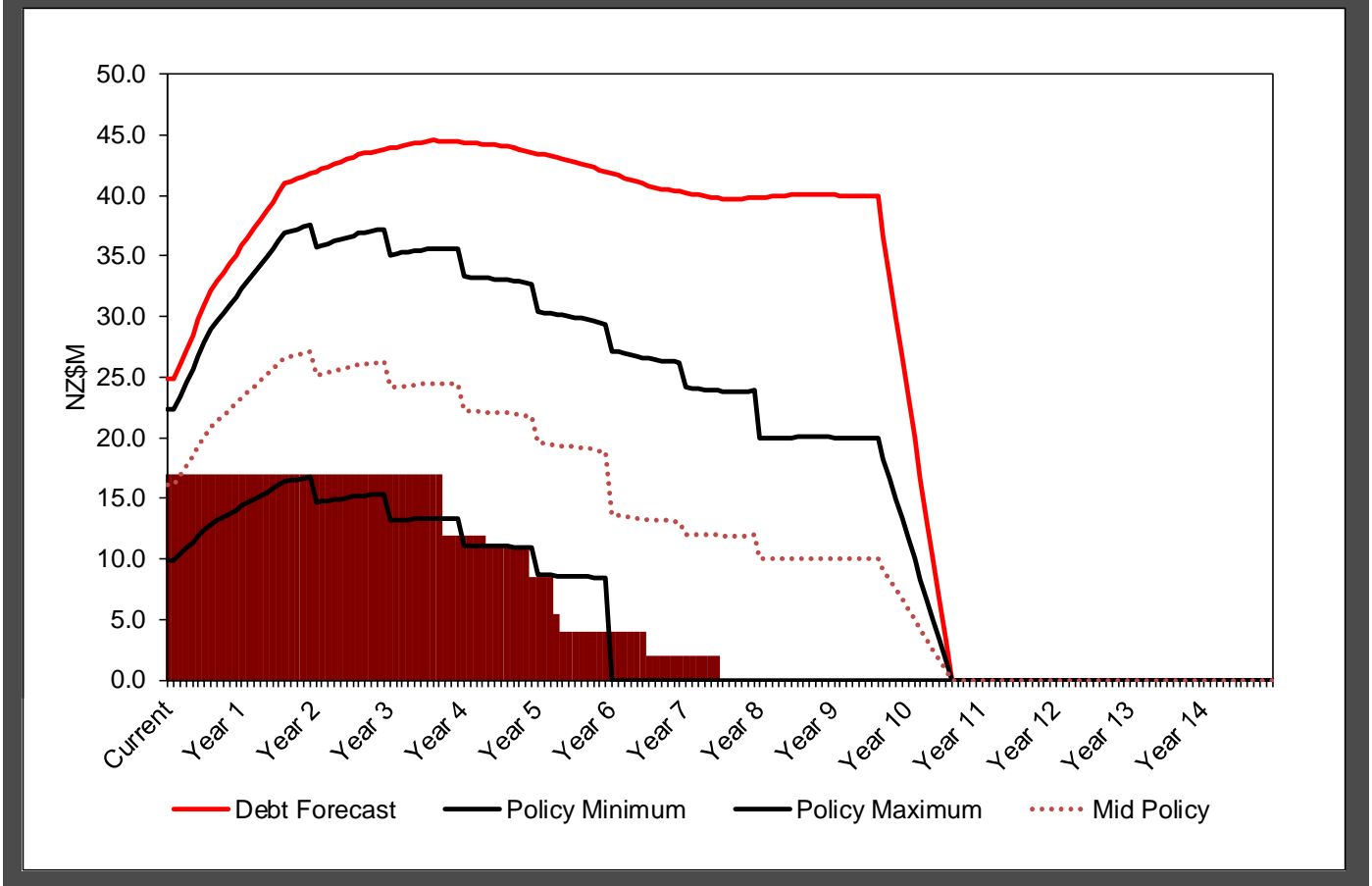
Amount	Rate	Maturity
2,500,000	2.980%	17/03/2023
5,000,000	3.340%	02/10/2023
5,000,000	3.670%	02/10/2025
2,500,000	0.670%	17/11/2026
3,000,000	1.870%	15/03/2027
2,000,000	2.760%	15/06/2028
2,000,000	2.750%	15/06/2029
22,000,000	Total	

Out of the \$22.0m Swaps portfolio above, \$12.0m Swaps have future effective dates and are not considered as live Swaps.

Interest rate risk position

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

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



The red part of the graph above shows fixed debt, which includes fixed rate bonds and payer swaps. Council is within the minimum and maximum policy limits as at 31 December 2021.

Internal borrowing

Internal borrowing as at 31 December:

	\$
Kaniere sewerage	60,226
Hannah's Clearing water services	15,256
Total	75,483

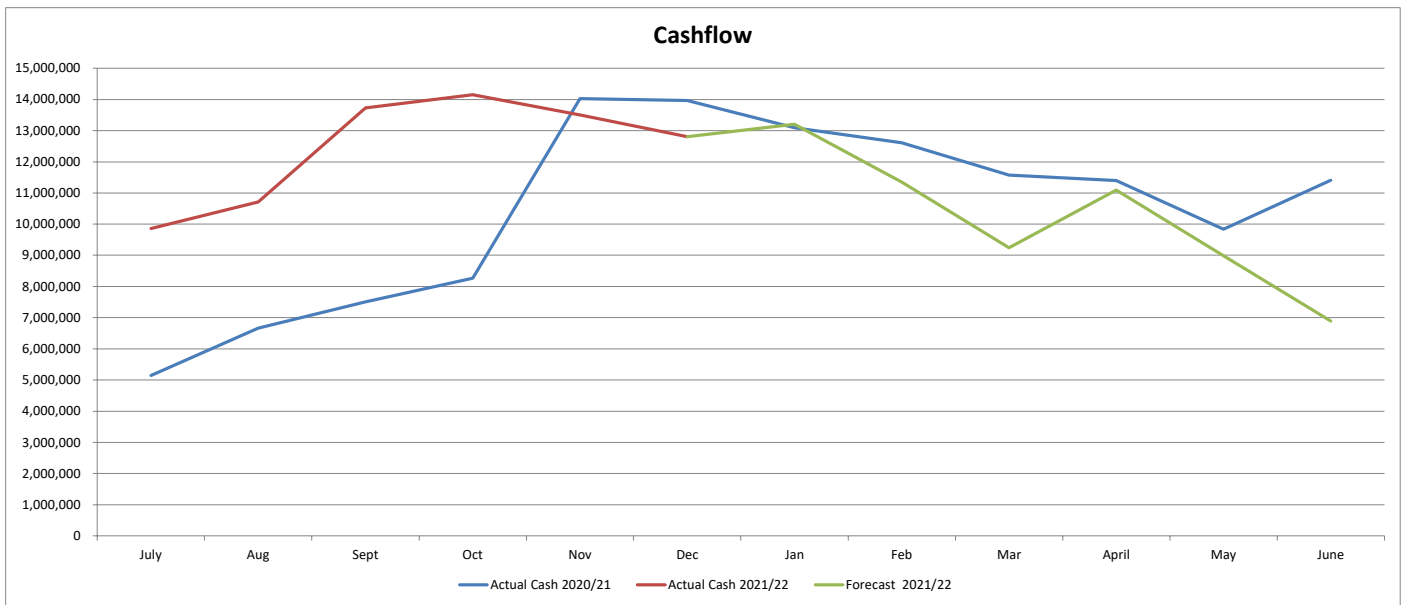
Cash Investments

Deposits

Cash deposits as at 31 December 2021

Cash flow is managed on a weekly basis.

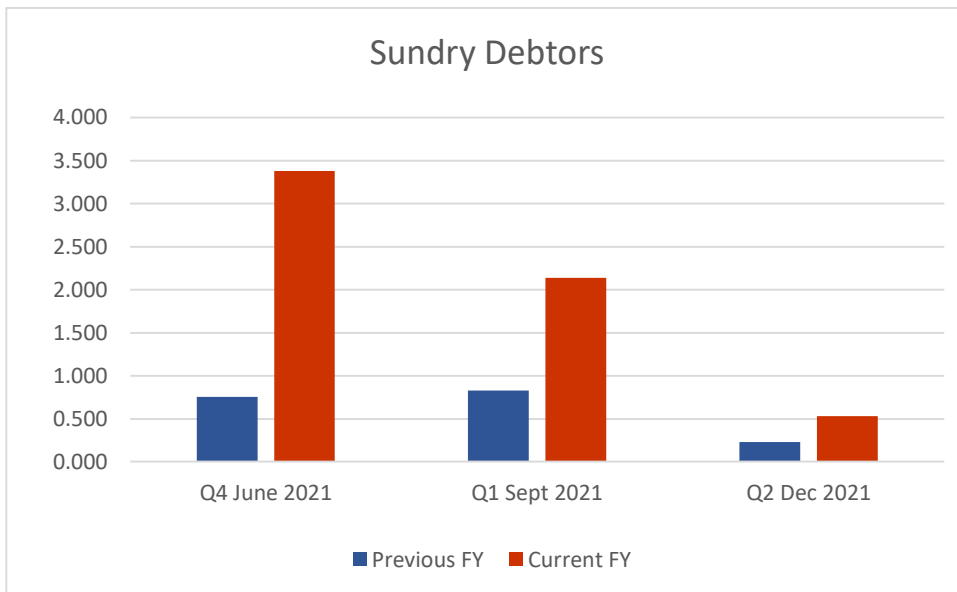
Closing balance of WDC Operational Account: \$2,805,304



Debtors

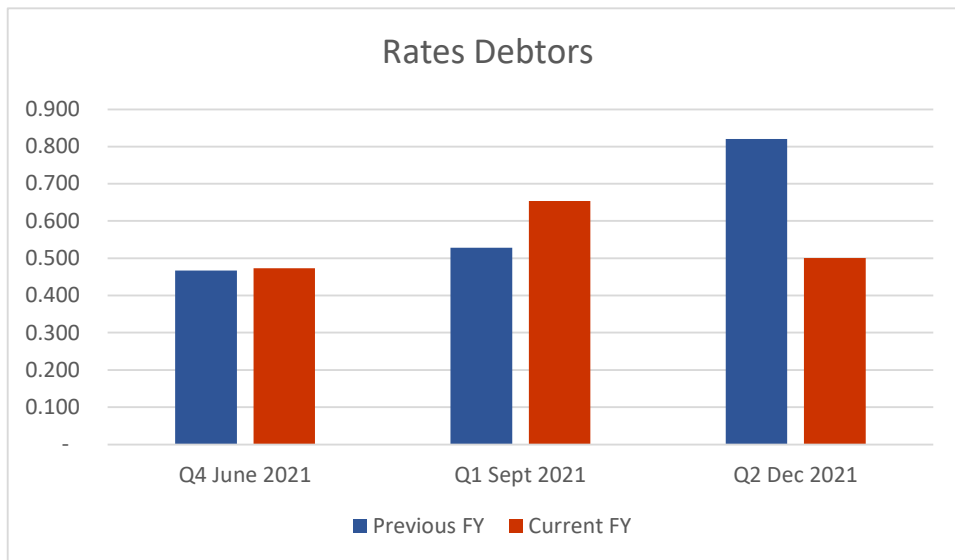
Sundry Debtors

Outstanding Sundry debtors as at 31 December 2021 stands \$534,215 which is \$303,692 higher than Q2 2020/21 financial year sundry debtors at \$230,523. This is mainly due outstanding grant invoices.



Rates Debtors

At 31 December, rates debtors figure total \$500,899 which is \$319,190 less than Q2 2020/21 financial year rates debtors at \$820,089.



Debtors by activity

31-Dec-21

Type	Over 90 Days	60-90 Days	30-60 Days	Current	Total (\$)
Building Consents	35,251	2,132	5,166	28,265	70,814
Building Warrants	1,290	150	1,686	310	3,436
Resource Consents	5,540	11,211	1,811	10,705	29,267
Sundry Debtors	8,102	15,168	369,819	37,608	430,698
Grand Total	50,183	28,661	378,483	76,888	534,215

31-Dec-20

Type	Over 90 Days	60-90 Days	30-60 Days	Current	Total (\$)
Building Consents	17,934	7,695	-	5,678	31,308
Building Warrants	1,900	-	910	(360)	2,450
Resource Consents	6,667	-	1,333	9,560	17,559
Sundry Debtors	22,743	10,998	13,230	132,456	179,427
Grand Total	49,244	18,694	15,472	147,333	230,744
%age change	2%	53%	2346%	-48%	132%

The significant change in sundry debtors between the two years for the 30-60 days period is outstanding grants invoices for \$350k.

Debt Collection

Credit Recoveries performance as at 31 December for active debt:

The relationship between Council and the debt recovery agency is being actively managed with regular meetings and guidance from Finance. This proactive approach has assisted with the success of the debt management process and reduction of overdue debtors.

Credit Collection		Dec-21			
Credit Recoveries Ltd	Opening Balance	Debt Placed	Paid to WDC	Balance Outstanding	Recovery Rate
Sundry Debtors	4940		-	4,940	0.0%
Rates Debtors	23852.59			23,853	0.0%

Resolve Collections Ltd		Debt Placed	Paid to WDC	Balance Outstanding	Recovery Rate
Sundry Debtors	5,266	0	-	5,266	0%
Rates Debtors	119,134	4,160	35,229	88,064	29%

Total Credit Collection	153,193	4,160	35,229	122,123	22%
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Further debts will be referred to debt recovery only where internal processes have proven unsuccessful.

Reserve Funds Report

Summary

Reserves are divided into two categories:

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

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

Financial Management Principles for Reserve Funds

- There are no reserves that are required to be represented by specific cash funds. Council therefore takes a portfolio approach to treasury management.
- Reserves are funded by interest income from investments and available borrowing capacity.
- Reserve balances will grow by interest calculated at the weighted average 90 day bill rate, transferred quarterly into the reserve.
- During 2020/2021 new depreciation reserves will grow quarterly. Interest will be earned on those reserves calculated based on the average 90 day bill rate. This will be funded from external interest revenue (or deficit reserves – internal borrowing) for 2020/2021.
- Interest will be charged on any reserve in deficit at Council's weighted average cost of asset term debt.
- No funds shall be withdrawn from any reserve unless provided for in the Annual Plan or by Council resolution.

Council Created Reserve Funds					
Reserve	Purpose of each reserve fund	Balance 1 July 2021 \$000	Transfers into fund \$000	Transfers out of fund \$000	Balance 31 Dec 2021 \$000
Kumara Township fund	Township funding for the purpose of community related projects		14	- 14	
HariHari township	Township funding for the purpose of community related projects	2	14	- 14	2
Whataroa township	Township funding for the purpose of community related projects	2	14	- 14	2
Ross township	Township funding for the purpose of community related projects	1	14	- 14	1
Haast township	Township funding for the purpose of community related projects	- 3	14	- 14	- 3
Franz township	Township funding for the purpose of community related projects	2	35	- 35	2
Fox township	Township funding for the purpose of community related projects	1	35	- 35	1
Kokatahi community fund	Township funding for the purpose of community related projects		8	- 8	
Foreshore	Foreshore Protection for groyne replacement on the foreshore.	11		- 4	7
Glacier country promotions	Targeted rates collected from Glacier Country to provide funding for marketing projects.		65	- 65	
Prestons bush	Mr Preston donated the reserve to Council. This fund was for the community to beautify the bush with tracks and interpretation boards.				
HariHari community complex	The Harihari Pony Club land was sold and the funding was to go towards a new community complex. (Another \$100,000 is allocated from the Reserve Development Fund.)	68			69
Guy Menzies trust	Surplus from Guy Menzies Day Event.	1			1
Emergency contingency fund	Fund to support Westland in a Civil Defence emergency.	63			64
Marks Road reserve fund	Net Sale proceeds of section of Marks Road Reserve to be split between Haast Civil Defense and the Haast Community	121		- 18	103
Transport renewals	For funding the renewal of roads and bridges.	- 81	812	- 47	684
Water renewal	For funding the renewal of water supplies networks	4,192	671	- 50	4,812
Waste water renewal	For funding the renewal of sewerage and sewage networks	1,996	402	- 23	2,375
Solid Waste Renewal	For funding the renewal of solid waste systems		12	- 50	- 38
Stormwater renewal	For funding the renewal of stormwater systems	1,119	224	- 1	1,343
Parks and Reserves renewals	For funding Parks, Reserves, Public Toilets, Ross Pool and Cemeteries Asset Renewal	326	260	- 65	521
Building renewals	For renewal of all Council operational buildings.	866	199	- 1	1,065
Administration renewals	For renewal of office equipment, furniture, technical equipment, vehicles and technology	394	92	- 27	459
Library renewals	To replace library books	249	41	- 20	271
Westland Racing Club reserve fund	Westland Racing Club transferred the racecourse and \$250k to WDC	225	1	- 2	224
Total Council Created Reserves		9,555	2,930	- 520	11,965
Restricted Reserve Funds					
Reserve	Purpose of each reserve fund	Balance 1 July 2021 \$000	Transfers into fund \$000	Transfers out of fund \$000	Balance 31 Dec 2021 \$000
Offstreet Parking	Collected from developments in town to pay for off-street parking. Imposed by RMA/District Plan	60			60
Reserve Development	Monies collected from developments. Imposed by RMA/District Plan	350	46	10	407
Museum Assistance Fund	Originally the Museum Bequest Fund	38			38
Kumara Endowment Fund	Proceeds from sale of Endowment land. Our brief research has not identified the specific terms of the endowment.	357	1		358
Euphemia Brown Bequest	Interest earned on funds administered by Public Trust Offices for the estates of Euphemia & William E. Brown.	24			24
Mayoral Relief Funds	Contributions from James & Margaret Isdell Trust and Coulston Herbert Trust	27			27
Three Mile Domain	To fund the Three Mile Domain costs.	75			75
Ross Endowment Land	Various endowment land parcels in Ross sold over time.	52			52
Graffiti	Grant funding received	4			4
Big Brothers Big Sisters	Grant funding received	- 1			- 1
Community Patrol	Grant funding Received				
Taxi Chits	Grant funding received	- 4			- 4
Total Restricted Reserves		981	48	10	1,044
Total Reserves		10,536	2,978	(510)	13,009
Total Council Created Reserves		9,555	2,930	(520)	11,965

AUDIT AND RISK COMMITTEE ROLLING WORK PLAN

Item	Feb-22	May-22	Aug-22
External Audit	Audit Management Report 2020/21 (dependent on Audit NZ) – Not yet received to be moved back.	Interim audit starts	Interim Audit report (dependant on Audit NZ)
Financial Reporting	Quarterly financial report	Quarterly financial report	No financial report due to Annual Report preparation.
Insurance			Insurance renewals
Risk Management Framework	Review Risk Register Health & Safety Report	Review Risk Register Health & Safety Report	Review Risk Register Health & Safety Report
Internal Control Framework	PwC quarterly Whistleblower Report	PwC quarterly Whistleblower Report	PwC quarterly Whistleblower Report
Policy review	Sensitive Expenditure policy. Staff Gifts and Hospitality Policy. Police Vetting Policy.		