



# AGENDA

## RĀRANGI TAKE

### NOTICE OF AN ORDINARY MEETING OF

## Risk and Assurance Committee

to be held on **Thursday 9 November 2023** commencing at **1:00pm** in the Council Chambers, 36 Weld Street, Hokitika and via Zoom

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<b>Chairperson:</b>	Rachael Dean
<b>Members:</b>	Her Worship the Mayor
	Cr Baird
Cr Neale	Cr Phelps
Kw Tumahai	Kw Madgwick

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

# Council Vision

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

## Purpose

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

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

### 1. NGĀ WHAKAPAAHA APOLOGIES

### 2. WHAKAPUAKITANGA WHAIPĀNGA DECLARATIONS OF INTEREST

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

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

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

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

- (7) An item that is not on the agenda for a meeting may be dealt with at the meeting if –
  - (a) the local authority by resolution so decides, and
  - (b) the presiding member explains at the meeting at a time when it is open to the public, –
    - (i) the reason why the item is not on the agenda; and
    - (ii) the reason why the discussion of the item cannot be delayed until a subsequent meeting.
- (7A) Where an item is not on the agenda for a meeting, –
  - (a) that item may be discussed at the meeting if –
    - (i) that item is a minor matter relating to the general business of the local authority; and
    - (ii) the presiding member explains at the beginning of the meeting, at a time when it is open to the public, that the item will be discussed at the meeting; but
  - (b) No resolution, decision, or recommendation may be made in respect of that item except to refer that item to a subsequent meeting of the local authority for further discussion.

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

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

- **Risk and Assurance Committee Meeting Minutes – 2 August 2023** (Pages 6-10)
- **Extraordinary Risk and Assurance Committee Meeting Minutes – 17 October 2023** (Pages 11-12)

#### **5. ACTION LIST**

Lesley Crichton, Group Manager, Corporate Services and Risk Assurance

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#### **6. NGĀ TĀPAETANGA PRESENTATIONS**

Nil

#### **7. PŪRONGO KAIMAHI STAFF REPORTS**

- **Work Plan** (Page 14)  
Lesley Crichton, Group Manager, Corporate Services and Risk Assurance
- **Quarterly Report** (Pages 15-79)  
Emma Rae, Strategy & Communications Advisor & Lynley Truman, Finance Manager
- **Policy Working Group Update** (Pages 80-82)  
Richard Morris, Information Management
- **Privacy Commission Requirements** (Pages 83-85)  
Peter Oliver, Information Technology Manager
- **Review of Policy** (Pages 86-89)  
Kate Campbell, HR Advisor  
- Staff Departure Policy
- **Review of Sensitive Expenditure and Staff Conflict of Interest Policies** (Pages 90-102)  
Lesley Crichton, Group Manager, Corporate Services and Risk Assurance

#### **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 Risk & Assurance Meeting Minutes – 2 August 2023  Extraordinary Confidential Risk & Assurance Meeting Minutes – 17 October 2023	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.  Section 48(1)(a)
2.	Health & Safety Initiatives at 31 October 2023	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.  Section 48(1)(a)
3.	Quarterly Report on Whistle Blower Services September 2023	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.  Section 48(1)(a)
4.	Insurance 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.  Section 48(1)(a)
5.	Risk Report	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.  Section 48(1)(a)

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

Item No.	Interest
1	Protect the privacy of natural persons, including that of deceased natural persons
2	Protect the privacy of natural persons, including that of deceased natural persons; or (Schedule 7(2)(a))
2	Avoid prejudice to measures protecting the health or safety of members of the public; or (Schedule 7(2)(d))
2, 3, 5	Enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities; or (Schedule 7(2)(h))
3, 5	Maintain legal professional privilege; or (Schedule 7(2)(g))
3	Maintain the effective conduct of public affairs through— i.the protection of such members, officers, employees, and persons from improper pressure or harassment; or (Schedule 7(2)(f))
1, 4	Protect information where the making available of the information: (i) would disclose a trade secret; and (ii) would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information (Schedule 7(2)(b)).
1, 4	Enable any local authority holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations) (Schedule 7(2)(i))
4	Prevent the disclosure or use of official information for improper gain or improper advantage. (Schedule 7(2)(j))

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



# RISK AND ASSURANCE COMMITTEE MEETING MINUTES

## MINUTES OF THE RISK AND ASSURANCE COMMITTEE MEETING OF WESTLAND DISTRICT COUNCIL HELD IN THE COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM ON WEDNESDAY 2 AUGUST 2023, COMMENCING AT 1:00 PM

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

### 1. MEMBERS PRESENT AND APOLOGIES

Chairperson:	Rachael Dean
Members:	Her Worship the Mayor
	Cr Baird
	Cr Neale

### NGĀ WHAKAPAAHA APOLOGIES

Kw Madgwick  
Cr Phelps

### ABSENT

Kw Tumahai

Moved Cr Baird, seconded Cr Neale and **Resolved** that the apologies from Kw Madgwick and Cr Phelps be received and accepted.

### STAFF PRESENT

S.R. Bastion, Chief Executive; T. Cook, Group Manager, Regulatory, Planning & Community Services; L. Crichton, Group Manager, Corporate Services Risk & Assurance; D. Maitland; Executive Assistant, E. Rae, Strategy and Communications Advisor; S. Johnston, Governance Administrator (via zoom); K. Campbell, HR Advisor.

### 2. WHAKAPUAKITANGA WHAIPĀNGA DECLARATIONS OF INTEREST

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

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

There were no urgent items of business not on the Agenda.

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

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

- **Risk and Assurance Committee Meeting Minutes – 11 May 2023**

Chair Dean advised that the wording around the changes to the Interest Register on the 11 May Minutes was not quite accurate and advised the following amendment to the wording:

‘The Chair advised of changes to be made to the Interest Register on her behalf and advised that she is no longer working for CKS Audit; is working full time for Grant Thornton in the Business Advisory Unit - her current work is primarily with NFPs and Charities; is the Independent Chair of the Audit, Risk and Improvement Committee for South Waikato District Council and an independent advisor to the Upper Hutt Risk & Assurance Committee’.

Moved Her Worship the Mayor, seconded Cr Neale and **Resolved** that the amended Minutes of the Risk and Assurance Committee Meeting held on the 11 May 2023 be confirmed as a true and correct record of the meeting.

The Chair **Approved** that their digital signature be added to the confirmed Risk and Assurance Committee Meeting Minutes of 11 May 2023.

#### 5. ACTION LIST

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

- **Insurance review of the Airport:** Reports regarding the Insurance review of the airport are due next week and will be presented at a workshop being held on the 10 August with Councillors.
- **Evaluation of the performance of the Committee:** A workshop has been scheduled for early next year for this Evaluation.

Moved Cr Neale, seconded Cr Baird and **Resolved** that the updated Action List be received.

#### 6. NGĀ TĀPAETANGA PRESENTATIONS

Nil

#### 7. PŪRONGO KAIMAHI STAFF REPORTS

- **Policy Review**

Kate Campbell, Human Resources Advisor spoke to this item and advised the purpose of this report is to present the new and revised policies (as attached as Appendix 1, 2 & 3 of the Agenda) for review:

- **Health and Safety Policy (revised)**
- **Safeguarding Children, Youth and Vulnerable Persons Policy (new)**

- **Recruitment Policy (revised)**

The Chair recommended that it is specified what is out of scope in policies for clarity and suggested this be discussed further for future policies with the Executive Team.

The Chair also recommendation that certification of identification be included into the on-boarding process of new staff members – to be further discussed with the Executive Team.

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

1. The report be received.
2. The following policies be reviewed and endorsed by the Risk and Assurance Committee:
  - Health and Safety Policy
  - Safeguarding Children, Youth and Vulnerable Persons Policy
  - Recruitment Policy

- **Rolling Work Plan**

Lesley Crichton, Group Manager Corporate Services Risk & Assurance spoke to the Rolling Workplan and advised that information regarding the insurance item (Item 3 on the Rolling Work Plan) was only received this week, however, this will be updated for the next Committee meeting.

The Group Manager also advised that Audit had sent an email advising that there were no major issues from the internal audit that was recently completed, and any material issues will be brought to the Committees attention.

Moved Her Worship the Mayor, seconded Cr Neale and **Resolved** that:

1. The Rolling Workplan be received.

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

(to consider and adopt confidential items)

Moved Chair Dean, seconded Cr Baird 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 1:25 pm.

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

Item No.	General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under Section 48(1) for the passing of this resolution
1.	Public Excluded Minutes – 11 May 2023	Good reasons to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure



			of information for which good reason for withholding exists. Section 48(1)(a)
2.	Health & Safety Report	Good reasons to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)
3.	Quarterly Report on Whistleblower Services at 30 June 2023	Good reasons to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)
4	Risk Report	Good reasons to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)

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	Enable any local authority holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations) (Schedule 7(2)(i))
1	Protect information where the making available of the information: (i) would disclose a trade secret; and (ii) would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information (Schedule 7(2)(b)).
1,2	Protect the privacy of natural persons, including that of deceased natural persons (Schedule 7(2)(a))
2	Avoid prejudice to measures protecting the health or safety of members of the public; (Schedule 7(2)(d))
2, 3, 4	Enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities; (Schedule 7(2)(h))
3	Maintain the effective conduct of public affairs through— the protection of such members, officers, employees, and persons from improper pressure or harassment; (Schedule 7(2)(f))
3, 4	Maintain legal professional privilege; (Schedule 7(2)(g))

Moved Chair Dean, seconded Cr Baird 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 1:46 pm

**DATE OF NEXT RISK AND ASSURANCE COMMITTEE MEETING – 9 NOVEMBER 2023  
COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM**

**MEETING CLOSED AT 1:46 PM**

Confirmed by:

\_\_\_\_\_  
**Rachael Dean**  
**Chair**

**Date:**

# EXTRAORDINARY RISK AND ASSURANCE COMMITTEE MINUTES

## MINUTES OF AN EXTRAORDINARY MEETING OF THE RISK AND ASSURANCE COMMITTEE, HELD IN THE COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM ON TUESDAY 17 OCTOBER 2023 COMMENCING AT 3:00PM

The Committee Meeting will be available on the Westland District Council YouTube Channel and presentations are made available on the council website.

### 1. MEMBERS PRESENT AND APOLOGIES

Chairperson	Rachael Dean – Independent Chair	
<b>Members</b>	Her Worship the Mayor	
	Cr Baird	Cr Neale (for part of the meeting)
	Cr Phelps	Kw Madgwick
<b>Also in attendance</b>	Brendan Summerfield, Partner, Ernst & Young	Todd Anderson, Associate Director, Ernst & Young

### NGĀ WHAKAPAAHA

#### APOLOGIES

Kw Tumahai

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

#### ABSENT

Kw Madgwick

#### STAFF PRESENT

S. Bastion, Chief Executive; L. Crichton, Group Manager Corporate Services and Risk Assurance; S. Baxendale, Group Manager: District Assets; D. Maitland; Executive Assistant, E. Rae, Strategy and Communications Advisor; S. Johnston; Governance Administrator, L. Truman, Finance Manager.

### 2. WHAKAPUAKITANGA WHAIPĀNGA DECLARATIONS OF INTEREST

The Interest Register had been circulated via Microsoft Teams and was also available on the day on the council table.

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

Moved Cr Baird, seconded Cr Phelps and **Resolved** that the Audit and Risk Committee confirm that the public were excluded from the meeting in accordance with Section 48, Local Government Official Information and Meetings Act 1987 at 11.35am.

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.	Draft Annual Report 2022/2023	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.  Section 48(1)(a)

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	Prevent the disclosure or use of official information for improper gain or improper advantage. (Schedule 7 (2)(j))

**Moved Cr , seconded Cr** 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 4:28pm.

**DATE OF THE NEXT ORDINARY RISK AND ASSURANCE COMMITTEE MEETING – 9 NOVEMBER 2023  
COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM.**



**MEETING CLOSED AT 4:28 PM**

Confirmed by:

\_\_\_\_\_  
**Rachael Dean**  
**Independent Chair**

**Date:**

## 09.11.23 – RISK AND ASSURANCE COMMITTEE – ACTION LISTING

Date		COMPLETED IN PROGRESS OVERDUE	Item	Action Required	Status	Lead Officer
1	10.08.21		Insurance review of the Airport.	<p>This assets value will need to be reviewed and amendment once the renovations are completed.</p> <p>Insurance valuations are also being completed at the same time.</p>	<p>Destination Westland (DW) need to take the lead on this. The Chief Executive has advised he will follow up with DW on this.</p> <p>DWL are progressing this with Coast Valuations. Report(s) will be available on the 10 August at the Council Workshop – CCO Review</p> <p>This review has been completed through the Annual Report process with significant increases in values.</p>	CE
2	09.11.21		Workshop: Evaluation of the performance of the Committee	Workshop to be scheduled with the first meeting of 2024.	Workshop has been scheduled for early next year.	Chair

## RISK AND ASSURANCE COMMITTEE ROLLING WORK PLAN

Item	Nov-23	Feb-24	May-24	Aug-24
<b>External Audit</b>			Finalise audit planning  Note; Interim audit Dates will be confirmed nearer time.	
<b>Financial and Service Delivery Reporting</b>	Quarterly Financial and Service Delivery Report.	Quarterly Financial and Service Delivery Report.	Quarterly Financial and Service Delivery Report.	No quarterly report due to annual report preparation.
<b>Insurance</b>	Insurance renewals update.			
<b>Risk Management Framework</b>	Review Risk Register  Health & Safety Report	Review Risk Register  Health & Safety Report	Review Risk Register  Health & Safety Report	Review Risk Register  Health & Safety Report
<b>Internal Control Framework</b>	PwC quarterly Whistleblower Report  Policy Review: Recruitment Policy. - Sensitive expenditure policy - Conflict of Interest - Staff Departure Policy	PwC quarterly Whistleblower Report  Policy Review:	Policy Review:	PwC quarterly Whistleblower Report  Policy Review:

# Report to Committee



**DATE:** 9 November 2023

**TO:** Risk and Assurance Committee

**FROM:** Finance Manager, and Strategy and Communications Advisor

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## Quarterly Report – Q1 2023/2024 – 1 July – 30 September 2023

### 1. Summary

- 1.1. The purpose of this report is to inform the Committee of Council's financial and service delivery performance for the three months ended 30 September 2023 (Q1)
- 1.2. This issue arises from a requirement for sound financial governance and stewardship with regards to the financial performance and sustainability, and non-financial performance of a local authority.
- 1.3. Council seeks to meet its obligations under the Local Government Act 2002 and the achievement of the District Vision adopted by the Council in June 2021, which are set out in the Long-Term Plan 2021 - 2031. Refer page 2 of the agenda.
- 1.4. This report concludes by recommending that Committee receive the Quarterly Report Q1 July - September 2023, attached as **Appendix 1**.

### 2. Background

- 2.1 The reason the report has come before the Committee is due to the requirement for the Committee to have current knowledge of Council's performance, both financial and non-financial. The quarterly report provides information for non-financial information against targets and objectives adopted in the Long-Term Plan 2021-2031, and the Annual Plan 2023/2024 for the financial performance.

### 3. Current Situation

- 3.1. The current situation is that the Committee receives a quarterly report in a consistent format.
- 3.2. The Quarterly Report Q1 July - September 2023, attached as **Appendix 1** and contains the following elements:
  - 3.2.1. Statement of Service provision.
  - 3.2.2. Sustainability report on Financial Prudence.
  - 3.2.3. Whole of Council Statement of Comprehensive Revenue and Expenditure, including variance analysis.
  - 3.2.4. Whole of Council Statement of Financial Position.
  - 3.2.5. Funding Impact Statements by Group.
  - 3.2.6. Capital Expenditure 2023/2024.

- 3.2.7. Treasury report including loans, internal borrowing, cash investments, and debtors.
- 3.2.8. Reserve Funds report.

#### **4. Options**

- 4.1. Option 1: The Committee does not receive the Quarterly Report Q1 July - September 2023.
- 4.2. Option 2: The Committee receives the Quarterly Report Q1 July - September 2023.

#### **5. Risk Analysis**

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

#### **6. Health and Safety**

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

#### **7. Significance and Engagement**

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

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

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

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

- 9.1. The preferred option is Option 2.
- 9.2. The reason that Option 2 has been identified as the preferred option is that it provides the Committee with up-to-date information regarding Council's activities and financial position at the end of Q1 2023/2024. 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 Q1 July - September 2023, attached as Appendix 1

**Lynley Truman**  
**Finance Manager**

**Emma Rae**  
**Strategy & Communications Advisor**

**Appendix 1:** Quarterly Report Q1 July - September 2023



WESTLAND DISTRICT COUNCIL  
Q1 REPORT 1 JULY 2023 – 30 SEPTEMBER 2023



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*Cover Photo – Fox Glacier – Bernard Spragg on Flickr*

## Statement of Service Performance

### Leadership

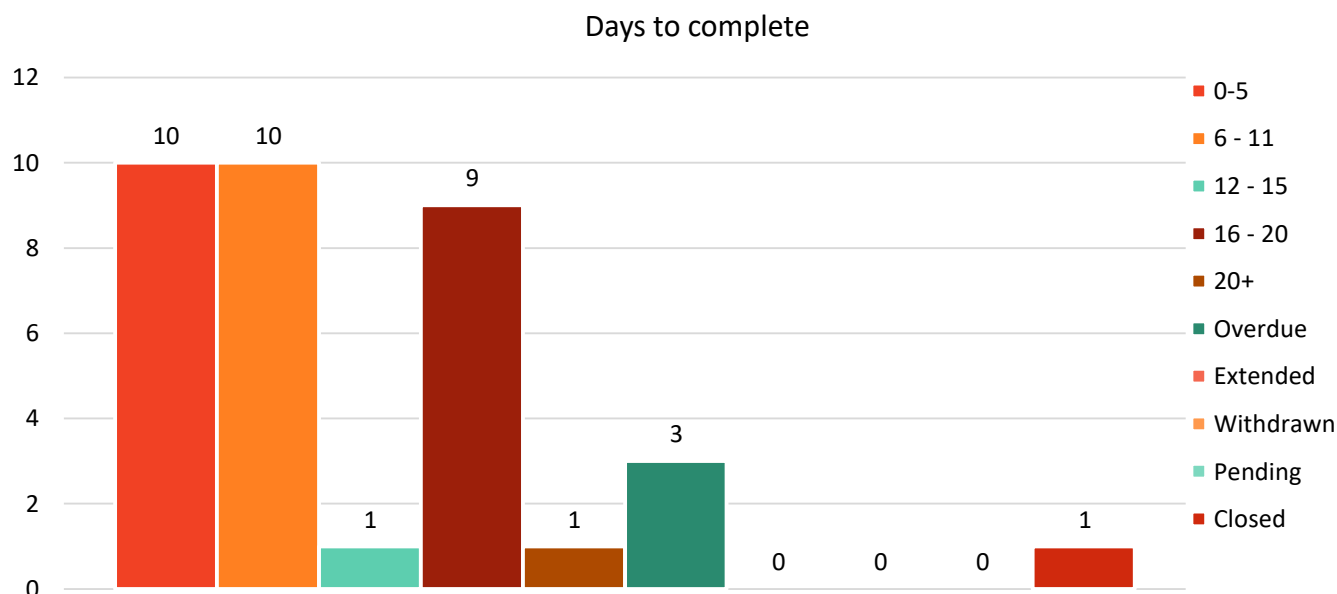
### Democracy

The following meetings and workshops were held during the period 1 July 2023 to 30 September 2023:

Date	Name of Committee/Subcommittee	Formal Meeting or Workshop
<b>4 July 2023</b>	Risk Management Workshop	Workshop
<b>4 July 2023</b>	Council Briefing – Election NZ	Briefing
<b>12 July 2023</b>	Hokitika Wastewater Treatment Plant Project Oversight Subcommittee	Formal Meeting
<b>20 July 2023</b>	CE's Review Committee	Formal Meeting
<b>20 July 2023</b>	Council Meeting	Formal Meeting
<b>2 August 2023</b>	Risk and Assurance Committee	Formal Meeting
<b>3 August 2023</b>	Council Workshop – LTP #1	Workshop
<b>10 August 2023</b>	Council Workshops – CCO Review & Council Buildings	Workshops
<b>17 August 2023</b>	Cycling and Walking Subcommittee	Formal Meeting
<b>24 August 2023</b>	Council Workshop – PwC	Workshop
<b>24 August 2023</b>	Council Briefing – DOC	Briefing
<b>24 August 2023</b>	Council Meeting	Formal Meeting
<b>6 September 2023</b>	Hokitika Wastewater Treatment Plant Project	Formal Meeting
<b>7 September 2023</b>	Council Workshop – LTP #2	Workshop
<b>8 September 2023</b>	Hokitika Racecourse Development Working Group Meeting #2	Meeting
<b>14 September 2023</b>	Council Workshop – Combined Councils Speed Management Plan	Workshop
<b>14 September 2023</b>	Council Workshop – TTPP Natural Hazards	Workshop
<b>19 September 2023</b>	Hokitika Racecourse Development Working Group Meeting #3	Meeting
<b>21 September 2023</b>	Cycling and Walking Subcommittee	Workshop
<b>21 September 2023</b>	Cycling and Walking Subcommittee Workshop	Workshop
<b>25 September 2023</b>	Council Briefing – Waiho River	Briefing
<b>28 September 2023</b>	Council Workshop – DWC 6 monthly Update	Workshop
<b>28 September 2023</b>	Council Meeting	Formal Meeting

## LGOIMA

There were 35 requests for information received this quarter. 89% of responses were sent within the 20-day response timeframe. One request was closed after acknowledgement and three requests were still pending after their due date.



### Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
<b>Resilient Communities</b>	<b>Responsible leadership</b>	<b>65%</b> of residents satisfied with Council's leadership	No Residents' Satisfaction Survey was undertaken in 2023. (2021/2022: <b>45%</b> - Biennial Residents' Satisfaction Survey February 2022.)
<b>Resilient Communities</b>	<b>The community understands what Council does</b>	<b>70%</b> of residents who understand how Council make decisions	No Residents' Satisfaction Survey was undertaken in 2023. (2021/2022: <b>75%</b> - Biennial Residents' Satisfaction Survey February 2022.)

## Corporate Services

### Finance and corporate planning

The finance team and Strategy and Communications Advisor have spent the first quarter working on the background information and drafting the Annual Report for 2022/2023 in preparation for the audit of the document.

### Strategy and Communications

The focus of the first quarter has been working with elected members to develop the Vision and Community Outcomes for the draft Long Term Plan 2024-2034.

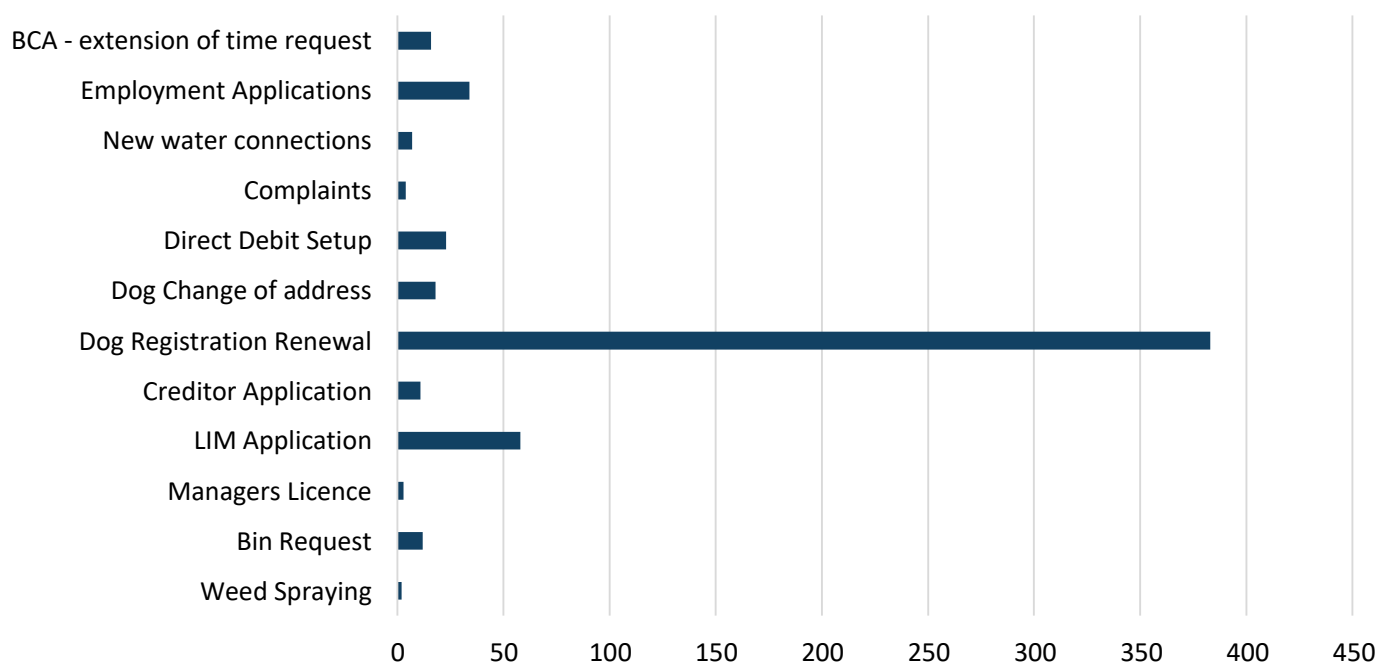
Activities in communications are business as usual.

### Information Management

Considerable progress has been made behind the scenes in categorising and sentencing files in Councils Archives Room. This has included identifying duplicates and files which can be disposed of in line with the Public Records Act & Archives NZ guidelines.

Public facing work continues and we have seen a steady increase in online applications for various services offered by WDC. A surge in Dog Registrations (which fell due this quarter and was not unexpected) represents a huge efficiency improvement for the organization and a professional user experience for the public.

Q1 - Online Forms - Public



### Information Technology

The core internal function for Information Technology (IT) of supporting the systems and people using them is managed via the Jira Ticketing system and the performance of problem resolution by staff this quarter is described in the diagram below.

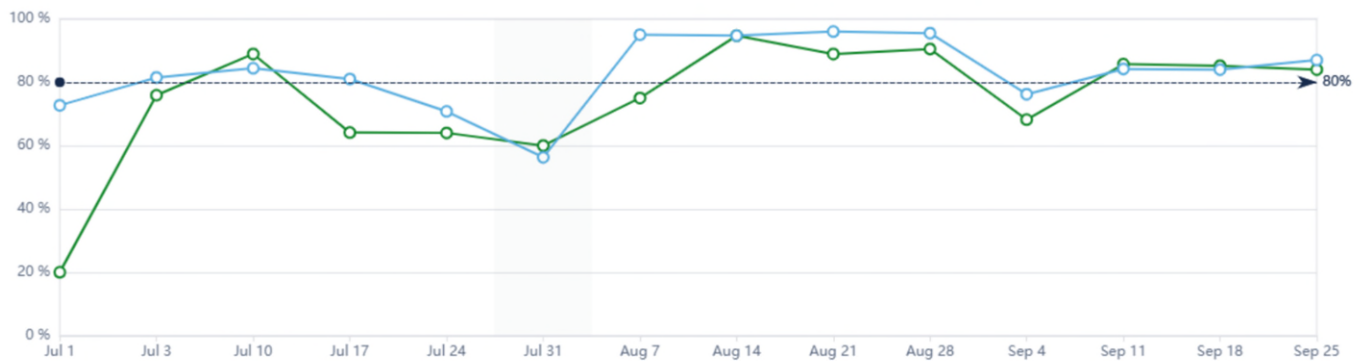


76.4 %

Time to first response

81.0 %

Time to resolution



The figures above relate to the percentage of tickets/issues that are resolved within our self-imposed service level agreement (SLA) target times.

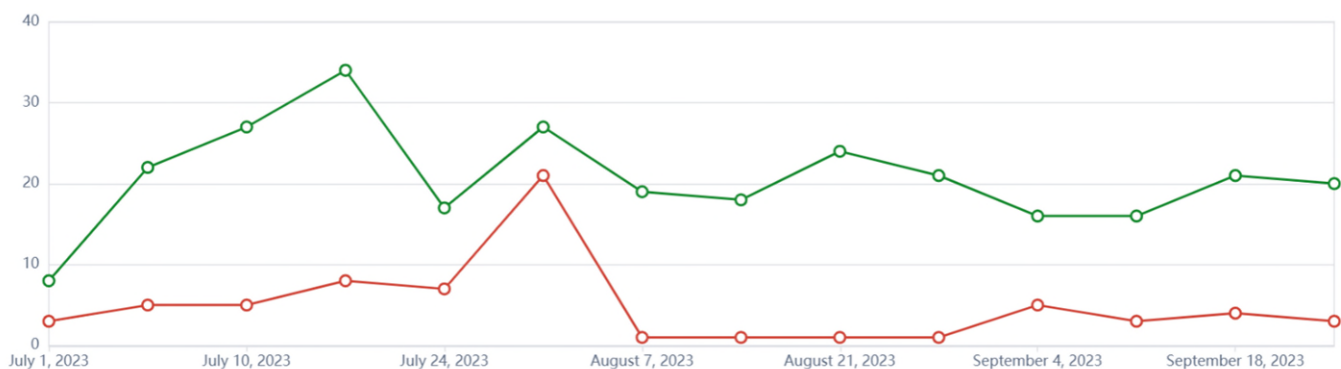
IT sets time-based targets for resolving issues based on priorities. High priority tickets have a 12 working hour target, Medium have a 24 working hour target, and low priority tickets have a 40 hour target.

290

Met

68

Breached



The migration of our ticketing system to the cloud highlighted historical tickets that have been resolved, but had not been signed off, which shows up as a SLA breach, illustrated above.

Additionally, the team have successfully completed several key initiatives including a firewall upgrade, implementation of compulsory Multifactor Authentication (for accessing systems remotely) and a password management system.

These steps go a long way to addressing the ever changing (and increasing) threat landscape that our users and systems face online.

#### Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
<b>Resilient Communities</b>	<b>Provide accountability about Council activities</b>	<p>Legally compliant financial plans and reports adopted</p> <p><b>a. 100% LTP, Annual Plans and Reports adopted on time.</b></p>	<p>a. <b>50%:</b> The Annual Report 2022/2023 was undertaken in the first quarter but is adopted in the next quarter. The Annual Plan 2023/2024 was adopted on 30 June 2023.</p>

Community Outcome	Level of service	Measure / Target	Current performance
		b. <b>100% LTP and Annual Reports receive unqualified Auditor's Opinions.</b>	b. <b>50%:</b> The Long Term Plan 2021 – 2031 received an unqualified Auditor's opinion. The Annual Report 2022/2023 was undertaken in the first quarter but an Audit Opinion is not issued until the next quarter.
<b>Resilient Communities</b>	<b>Effective engagement of the community during public decision making opportunities</b>	<b>65%</b> of residents that believe they have been appropriately consulted	No Residents' Satisfaction Survey was undertaken in 2023. <i>(2021/2022: <b>29%</b> - Biennial Residents' Satisfaction Survey February 2022.)</i>
<b>Resilient Communities</b>	<b>A comprehensive Customer Service Centre</b>	<b>80%</b> of residents satisfied with the service they receive	No Residents' Satisfaction Survey was undertaken in 2023. <i>(2021/2022: <b>76%</b> - Biennial Residents' Satisfaction Survey February 2022.)</i>

### How this group of activities contribute to Community Outcomes & Well-being

Community outcomes supported by group of activities	Activity
<b>Resilient Communities</b> <ul style="list-style-type: none"> <li>All areas of the district have access to quality recreational and cultural facilities.</li> <li>A community that cares for all members at all life stages to reduce isolation and promote inclusion.</li> <li>Communities less vulnerable to natural hazards and climate change.</li> <li>All voices are enabled and heard, power is more evenly distributed and the community can share its strengths.</li> </ul>	<ul style="list-style-type: none"> <li><b>Leadership</b> Contributes to Resilient Communities outcome through maintaining open governance and transparency.</li> <li><b>Corporate Services</b> Contributes to Resilient Communities by supporting the Council to run its business. Improving digitisation and improved customer service and outreach gives the community the opportunity to participate in Council processes more easily.</li> </ul>

## Planning and Regulatory

### Resource Management

One vacancy still exists within the Planning Team. Re-advertising the Senior role will commence again in October.

Customer Satisfaction Surveys have not been undertaken during this quarter, with no surveys submitted by the public.

Hearings for the Te Tai o Poutini Plan commence in October. There has been a lot of report reviewing in preparation of the hearings. Some of Council's submission points have not been recommended for approval, and we are working with any related parties on these issues as they arise.

### Resource Consents

During this quarter, 39 resource consent applications were received. This is quite an increase when compared to the last quarter. The most significant of these relate to:

- Subdivision of land into 8 allotments and establish 8 residential dwellings on Golf links Road, Ruatapu.
- To operate a childcare facility on Weld Street, Hokitika.
- To modify a Category I Heritage Building, on Sewell Street, Hokitika.
- Establish signage platforms on 12 locations within the wider Hokitika Township.

There has been an increase in two lot subdivision applications and residential dwellings throughout the District within the Rural Zone.

Overall, 28 decisions were issued over this quarter, including 100% of these consents being granted under delegated authority which is a huge success for the team. 23 of these decisions related to land use consents, the remaining 5 were associated with subdivisions.

At present there are 64 live resource consent applications with the Planning Department, which are continuing to be processed, with an additional 5 applications pending the vetting process. This is an increase compared to the 56 live consents reported last quarter.

### Other activities

Investigation periods for larger scale non-compliance matters have concluded this quarter. These relate to unconsented commercial activities within the Rural Zone and the consented activities not meeting consent conditions. The compliance team are working with the owners to address these matters.

### Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
<b>Sustainably Managed Environment</b>	<b>Resource consents processed in accordance with relevant legislation</b>	<b>100%</b> of resource consents processed within statutory Time frames	<b>100%</b> of resource consents were processed within statutory time frames.  <b>100%</b> land use consents and <b>100%</b> subdivision consents = <b>28</b> consents in total.
<b>Resilient Communities</b>	<b>Provide appropriate advice to customers</b>	<b>85%</b> of users satisfied with the quality of the advice provided on resource management matters	No surveys submitted

## Inspections and Compliance

### Building Control

Building Consent numbers are steady, and the Building Control Authority has been busy completely is biennial accreditation assessment with IANZ. The accreditation assessments highlighted lots of compliments and was a positive audit.

Notices to fix kept staff busy with 18 issued in the first quarter. Staff are seeing an increase in certificate of acceptances and consents to convert pole sheds in accommodation or dwellings.

A total of 34 building warrant of fitness audits have been undertaken district wide for the first quarter.

### Environmental Health – Food and Alcohol Licensing

#### Food Licensing

Fewer verification visits required than normal in this quarter. A number of the premises are now on 18 monthly verification visits having received consecutive acceptable outcomes. There are 88 registered premises.

#### Alcohol Licensing

Nothing of note in this area. There are 41 registered businesses.

### Performance in this activity

Community Outcome	Level of service	Measure / Target	Current Performance
<b>Diverse Economy</b>	<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	Consents issued = <b>56</b> <b>95.8%</b> issued within 20 day statutory timeframe
<b>Diverse Economy</b>	<b>Provide appropriate advice to customers.</b>	<b>85%</b> of users satisfied with the quality of the advice provided on building consent, environmental health and Liquor Licensing matters	<b>Building Consents</b> No Residents' Satisfaction Survey was undertaken in 2023. <i>(2021/2022: <b>46%</b> - Biennial Residents' Satisfaction Survey February 2022.</i> <i>Note: small base of 41 respondents.)</i> <b>Environmental Health</b> No Residents' Satisfaction Survey was undertaken in 2023. <i>(2021/2022: <b>40%</b> - Biennial Residents' Satisfaction Survey February 2022.</i> <i>Note: small base of 17 respondents.)</i> <b>Liquor Licensing</b> No Residents' Satisfaction Survey was undertaken in 2023. <i>(2021/2022: <b>70%</b> - Biennial Residents' Satisfaction Survey February 2022.</i>

Community Outcome	Level of service	Measure / Target	Current Performance
			<i>Note: small base of 10 respondents.)</i>
<b>Diverse Economy</b>	<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 at least annually.	<b>Food Premises</b> <b>11%</b> (10/88) – based on currently registered businesses) <b>Liquor Premises</b> <b>22%</b> (8/41) – based on currently registered businesses)

## Animal Control

### Compliance

The animal control team have been working alongside the public, providing education and ensuring Dog Control Bylaws are followed.

### Pound activities

All impounded dogs have been returned to their owners in this quarter.

### Performance in this activity

Community Outcome	Level of service	Measure / Target	Current Performance
<b>Resilient Communities</b>	<b>Keep the public safe from dogs and wandering stock</b>	<b>90%</b> Residents satisfied with the response provided	No Residents' Satisfaction Survey was undertaken in 2023.
<b>Sustainably Managed Environment</b>			<i>(2021/2022: <b>29%</b> - Biennial Residents' Satisfaction Survey February 2022.)</i>
		<b>99%</b> of known dogs registered by 30 June each year	<b>96%</b> (2007) of known dogs registered
		Response times to Priority 1 callouts:  <b>30 minutes or less (excluding travel time)</b>	<b>100%</b> (6/6) of response times to priority 1 callouts in 30 minutes or less

## Emergency Management

No information provided for this quarter.

### Performance in this activity

Community Outcome	Level of service	Measure / Target	Current Performance
<b>Resilient Communities</b>	<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>Achieved</b>	This is an annual measure. The next round of data will be available in the 2023/2024 Annual Report.

		At least one Emergency Operations Centre (EOC) activation occurs annually (event or exercise).	This is an annual measure. The next round of data will be available in the 2022/2023 Annual Report.
		<b>Achieved</b>	
		At least two training sessions are held annually for Council CDEM Incident Management Personnel	This is an annual measure. The next round of data will be available in the 2022/2023 Annual Report.
		<b>Achieved</b>	
<b>Resilient Communities</b>	<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>80% of the time.</b>	<b>Achieved</b>
		Council is represented at CEG meetings by the Chief Executive or a nominated attendee. <b>80% of the time.</b>	<b>Achieved</b>

#### How this group of activities contribute to Community Outcomes & Well-being

Community outcomes supported by group of activities	Activity
<b>Sustainably Managed Environment</b> <ul style="list-style-type: none"> <li>The district is involved in sustainable waste management practices</li> <li>We support sustainable environmental practices.</li> <li>We support strategies to enhance and protect the district's ecosystems.</li> <li>Development is sustainable, meeting the needs of the present without compromising the ability of future generations to meet their own needs.</li> </ul>	<ul style="list-style-type: none"> <li><b>Planning</b> The assessment of applications and provision of resource consent decisions ensures environmental well-being is protected or enhanced through sustainable resource use.</li> <li><b>Animal Control</b> Minimisation of harm to the environment from wandering dogs and stock.</li> </ul>
<b>Resilient Communities</b> <ul style="list-style-type: none"> <li>All areas of the district have access to quality recreational and cultural facilities.</li> <li>A community that cares for all members at all life stages to reduce isolation and promote inclusion.</li> <li>Communities less vulnerable to natural hazards and climate change.</li> <li>All voices are enabled and heard, power is more evenly distributed and the community can share its strengths.</li> </ul>	<ul style="list-style-type: none"> <li><b>Planning</b> Assessment of applications and provision of resource consent decisions contributes to resilient communities with consideration to appropriate legislation and plans. Community consultation in respect to the Te Tail Poutini Plan, being the future District wide statutory document for resource management, has ensured the four recognised well-beings are considered and provided for based on the values and priorities of the community.</li> <li><b>Animal Control</b> Education of owners ensures positive interactions for the community with dogs and stock.</li> <li><b>Emergency Management</b> Direct link between helping communities to be more resilient in terms of not only resources but in the strength of their networks and ability to</li> </ul>

	work together and coordinate themselves in emergency events.
<b>Diverse Economy</b> <ul style="list-style-type: none"> <li>• We work to find sustainable, diverse and resilient options for encouraging economic growth.</li> <li>• Innovation supports diversity from traditional district industries and sustainable economic growth.</li> <li>• We collaborate with other stakeholders to achieve common outcomes.</li> <li>• Economic growth has a minor / reduced impact on the natural environment.</li> </ul>	<ul style="list-style-type: none"> <li>• Inspections and compliance Enables business compliance with local and national laws and regulations. Businesses that serve food and alcohol are supported to ensure a safe and healthy environment for patrons.</li> </ul>

## Community Services

### Community Development and Assistance

The Community Development Advisor has attended meetings and met with several individual and groups regarding funding opportunities and township development. All open funding has been disseminated to all Township Community Groups and to other Westland community groups.

#### External Funding

##### Creative Communities

Westland has received CCS Festival Funding of \$6,645.37 in addition to the six-monthly funding of \$10,167.00. The additional funding has the same creative criteria as the CCS fund, with the added criteria that the festival applying has a history of holding a Festival in the last five years. This is a one-off 2023-2024 Festival Grant. Applications for both CCS funds were extended to 20 October.

##### Sport NZ Rural Travel Fund

Westland Rural Travel Fund received increased funding from Sport NZ of \$12,825.00 for 2023-2024. The Committee received 10 applications, and all received an allocation of funding.

##### Welcoming Communities

The position of Westland Welcoming Communities Coordinator (WCC) has been filled. In September the WCC attended the Welcoming Communities Coordinators Annual Hui in Christchurch, and has had a famil into South Westland to Whataroa and Hari Hari. She has met up with many of the established migrant groups and attended the Te Tai o Poutini West Coast Multicultural Council AGM.

#### Council Funding

##### Christmas Lighting Fund

This funding opportunity was advertised throughout Westland and received eleven applications, with ten receiving a portion of funding.

##### Township Development Funding

Ross, Hari-Hari, Franz Josef, Fox Glacier, and Glacier Country Tourism, have completed Accountability Reports, signed 2023-2024 Agreements, and received payments.

The CDA is working with Kumara, Kokatahi-Kowhitirangi, Whataroa, Haast and Okarito to complete the funding process.

#### Safer Westland

Safer Westland are meeting bi-monthly. Recent meetings have included presentations from Takiwai Poutini, Radha Namibar who is affiliated with Vibrant West Coast, New Coasters and Te Tai o Poutini West Coast Multi Cultural Council, Family Start, and Disability Services.

#### Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
<b>Resilient Communities</b>	<b>Supporting Communities to improve their social and cultural wellbeing</b>	<p>CDA co-ordinates funding and committee process for:</p> <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> <p><b>Achieved</b></p>	<ul style="list-style-type: none"><li>• Creative Communities <b>In progress</b></li><li>• Sport NZ Rural Travel Funding <b>Achieved</b></li><li>• Other funding <b>On-going</b></li></ul>



<b>Resilient Communities</b>	<b>Commitment to “Safer Westland”</b>	Westland Safe Community Coalition maintains “Safer Westland” accreditation with NZ Safe Community Foundation. <b>Achieved</b>	<b>Not Assessed</b> NZ Safe Community Foundation has dissolved, and Safer Westland has appointed a Governance Group and reports to Council through Quarterly Reports
		Safer Westland Community Coalition meets bi-monthly. <b>Achieved</b>	<b>Achieved</b>

## Community Halls

No report has been received for this activity.

Community Outcome	Level of service	Measure / Target	Current performance
<b>Resilient Communities</b>	<b>Provide safe and useful community halls</b>	<b>80%</b> of residents satisfied with the standard of their community hall	<b>83%</b> - Biennial Residents’ Satisfaction Survey February 2022. No Residents’ Satisfaction Survey was undertaken in 2023.

## How this group of activities contribute to Community Outcomes & Well-being

Community outcomes supported by group of activities	Activity
<b>Resilient Communities</b> <ul style="list-style-type: none"> <li>All areas of the district have access to quality recreational and cultural facilities.</li> <li>A community that cares for all members at all life stages to reduce isolation and promote inclusion.</li> <li>Communities less vulnerable to natural hazards and climate change.</li> <li>All voices are enabled and heard, power is more evenly distributed and the community can share its strengths.</li> </ul>	<ul style="list-style-type: none"> <li><b>Community Development and Assistance</b> This supports cultural and social activities. Support is provided to reduce isolation and support inclusion.</li> <li><b>Community Halls</b> Community Halls are a hub of the community that encourages strong social connections. The halls play an important part in resilience and preparedness for natural hazards and climate change.</li> </ul>

## Facilities, and Leisure Services

### Cemeteries

No report has been received for this activity.

#### Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
<b>Resilient Communities</b> <b>Sustainably Managed Environment</b>	<b>Council owned cemeteries are appropriately maintained</b>	Customer Satisfaction: The number of service requests received per cemetery  <b>Hokitika: ≤ 5</b> <b>Kumara: ≤ 5</b> <b>Ross: ≤ 5</b>	No report has been received for this activity.
<b>Resilient Communities</b> <b>Sustainably Managed Environment</b>	<b>Burials adhere to the relevant legislation</b>	Standards for burial adhere to Cemeteries and Cremations Act 1964 <b>100%</b>	No report has been received for this activity.

### Hokitika Museum

No report has been received for this activity.

#### Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
<b>Resilient Communities</b>	<b>Collections developed and maintained with access provided</b>	Collections continue to grow, in line with Hokitika Museum policies.  <b>Achieved</b>	No report has been received for this activity.
		Deaccessions and disposals are aligned with Hokitika Museum policies.  <b>Achieved</b>	No report has been received for this activity.
		Backlog of records and documentation reduced.  <b>Achieved</b>	No report has been received for this activity.

## Parks and Reserves

No report has been received for this activity.

### Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
<b>Sustainably Managed Environment</b>	<b>Reserves are pleasant, enjoyable and safe places</b>	<b>90%</b> of residents satisfied with parks and reserves	No Residents' Satisfaction Survey was undertaken in 2023.  (2021/2022: <b>66%</b> - Biennial Residents' Satisfaction Survey February 2022.)
<b>Resilient Communities</b>			

## Public Toilets

There are two toilets in the Council network that are not on township sewage or septic tank. Otira is a cube toilet which had been used for Freedom Camping sites. This cube toilet requires frequent pump outs from the holding tank. The Bruce Bay toilet is a 'dry vault' system which should only require 6 monthly pump / cleanouts. Issues have recently surfaced where users have been dumping rubbish into the toilet making it impossible to fully pump out. TIF funding has been received to replace the toilets at Otira and this is currently in the planning stages.

Most public facilities established are reasonably new throughout the regional centres. The older units within Hokitika (Beach front / Museum) are due for some heavy maintenance & minor upgrading. The new toilet block for Cass Square is currently being built.

It is difficult to inspect toilets 270km south to Haast or 100km East in Otira. Council staff must rely on users or local communities to report faults and damage. Cleaning of the facilities is managed by each community through a grant from Council each year.

### Performance in this activity

Community Outcome	Level of service	Measure / Target	Current Performance
<b>Sustainably Managed Environment</b>	<b>Provide public toilets throughout the district</b>	<b>85%</b> of residents satisfied with the service.	No Residents' Satisfaction Survey was undertaken in 2023.  (2021/2022: <b>63%</b> - Biennial Residents' Satisfaction Survey February 2022.)
<b>Resilient Communities</b>			

## West Coast Wilderness Trail

No report has been received for this activity.

### Performance in this activity

Community Outcome	Level of service	Measure / Target	Current Performance
<b>Diverse Economy</b>	<b>The cycle trail is well used</b>	Numbers using the trail as measured by trail counters <b>increase by 10% per annum.</b>	No report has been received for this activity.
<b>Resilient Communities</b>			

## Westland District Library

Average footfall per month (3,533) has risen by 13 % compared to the same quarter last year and 806 people attended programmes and events, a 63% increase compared to the same quarter last year. Our events and programmes support life-long learning, provide opportunities share knowledge, socialise and make new connections.

Use of the collection remains similar to last year with 17,621 issues of physical and digital resources in the quarter. Access to the collection provides equitable access to knowledge, culture and inspiration, supporting informal learning and recreational needs of library members.

The library provided 33,850 minutes of computer and Wi-Fi use this quarter, supporting equitable access to the internet and facilitating access to online services, commercial and social activities. Without the library's services many in our community would be digitally excluded and disenfranchised.

The library spaces continue to be popular with room bookings steady and the History Room and main library spaces increasingly being utilised by groups and organisations either independently or in partnership with the library. The library is a comfortable, welcoming and safe place for people to meet, work and relax and forms a valuable and unique space in the community.

### Performance in this activity

Community Outcome	Level of service	Performance measures (KPI)	Current performance
<b>Resilient Communities</b>	<b>Provide the district with quality library services that are responsive to the needs and wellbeing of the diverse communities.</b>	95% of residents satisfied with library services	No Residents' Satisfaction Survey was undertaken in 2023.  (2021/2022: <b>91%</b> - Biennial Residents' Satisfaction Survey February 2022.)

## How this group of activities contribute to Community Outcomes & Well-being

Community outcomes supported by group of activities	Activity
<b>Sustainably Managed Environment</b> <ul style="list-style-type: none"> <li>The district is involved in sustainable waste management practices</li> <li>We support sustainable environmental practices.</li> <li>We support strategies to enhance and protect the district's ecosystems.</li> <li>Development is sustainable, meeting the needs of the present without compromising the ability of future generations to meet their own needs.</li> </ul>	<ul style="list-style-type: none"> <li><b>Cemeteries</b> Maintenance, landscaping and adhering to the relevant legislation for burials contributes to a sustainably managed environment by providing a pleasant and environmentally sound asset.</li> <li><b>Parks and Reserves</b> Assets are managed in environmentally sustainable ways.</li> <li><b>Public Toilets</b> Public toilets protect the environment by providing safe and clean facilities for visitors and residents. Increasing the availability in strategic locations reduces the likelihood of environmental contamination.</li> </ul>
<b>Resilient Communities</b> <ul style="list-style-type: none"> <li>All areas of the district have access to quality recreational and cultural facilities.</li> <li>A community that cares for all members at all life stages to reduce isolation and promote inclusion.</li> </ul>	<ul style="list-style-type: none"> <li><b>Cemeteries</b> Local cemeteries are an important part of the cultural fabric of communities. Ensuring that the cemetery provides a place for all cultural beliefs and practises improves the well-being and cultural connectedness of the community.</li> <li><b>Hokitika Museum</b></li> </ul>

<ul style="list-style-type: none"> <li>• Communities less vulnerable to natural hazards and climate change.</li> <li>• All voices are enabled and heard, power is more evenly distributed and the community can share its strengths.</li> </ul>	<p>Hokitika Museum’s vision is ‘Hei whakahaumako te tangata: Enriching today and tomorrow’s people’. The Museum’s mission is to tell the stories of Westland, the wider West Coast and its people. It provides social, heritage, arts and cultural opportunities for the community and visitors. Those engaging with these opportunities will experience significant and sustained improvement in wellbeing.</p> <ul style="list-style-type: none"> <li>• Land and buildings Well maintained recreational and cultural facilities mean that the community has opportunities to take part in these activities, which can aid in inclusion and connectedness.</li> <li>• Parks and Reserves Recreational facilities provide opportunities for the community to participate in outdoor activities and enhance health and well-being.</li> <li>• Public Toilets Providing public toilets at or near recreation areas such as playgrounds allows the community to enjoy these areas more freely bringing the social benefit of recreation and socialisation.</li> <li>• West Coast Wilderness Trail Recreational use of the trail contributes to the well-being of the community by providing opportunities for health and fitness, and to enjoy competitive events on the trail.</li> <li>• Westland District Library The library supports literacy and offers activities that are inclusive, foster connection, reduce isolation and promote active citizenship.</li> </ul>
<p><b>Diverse Economy</b></p> <ul style="list-style-type: none"> <li>• We work to find sustainable, diverse and resilient options for encouraging economic growth.</li> <li>• Innovation supports diversity from traditional district industries and sustainable economic growth.</li> <li>• We collaborate with other stakeholders to achieve common outcomes.</li> <li>• Economic growth has a minor / reduced impact on the natural environment.</li> </ul>	<ul style="list-style-type: none"> <li>• West Coast Wilderness Trail Attracts visitors to the district who contribute to the economy by using tourism operators, accommodation, hospitality venues and retail outlets.</li> </ul>

## Land Transport

No report has been received for this activity.

### Performance in this activity

Community Outcome	Level of service	Performance measures (KPI)	Current performance
<b>Diverse Economy Resilient Communities</b>	<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>0 fatalities and serious crash injuries.</b>	This is an annual measure. The next round of data will be available in the 2023/2024 Annual Report.
<b>Diverse Economy Resilient Communities</b>	<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.  <b>Primary Collector &gt;= 93%</b> <b>Secondary Collector &gt;= 93%</b> <b>Access &gt;= 90%</b> <b>Low Volume &gt;= 89%</b>	This is an annual measure. The next round of data will be available in the 2023/2024 Annual Report.
<b>Resilient Communities</b>		<b>&gt;70%</b> of residents are satisfied with the standard and safety of Council's unsealed roads.*	No Residents' Satisfaction Survey was undertaken in 2023. <i>(2021/2022: <b>41%</b> - Biennial Residents' Satisfaction Survey February 2022.)</i>
<b>Diverse Economy Resilient Communities</b>	<b>The surface condition of roads in Westland is maintained to a high standard</b>	<b>Road maintenance:</b> <b>≥6.5%</b> of the sealed local road network that is resurfaced	This is an annual measure. The next round of data will be available in the 2023/2024 Annual Report.
<b>Resilient Communities</b>	<b>Footpaths are maintained in good condition and are fit for purpose</b>	<b>Footpaths:</b> <b>90%</b> footpaths within a territorial authority district that fall within the level of service or service standard for the condition of footpaths that is set out in the territorial authority's relevant document (such as its annual plan, activity management plan, asset management plan, annual works program or long term plan).	This is an annual measure. The next round of data will be available in the 2023/2024 Annual Report.

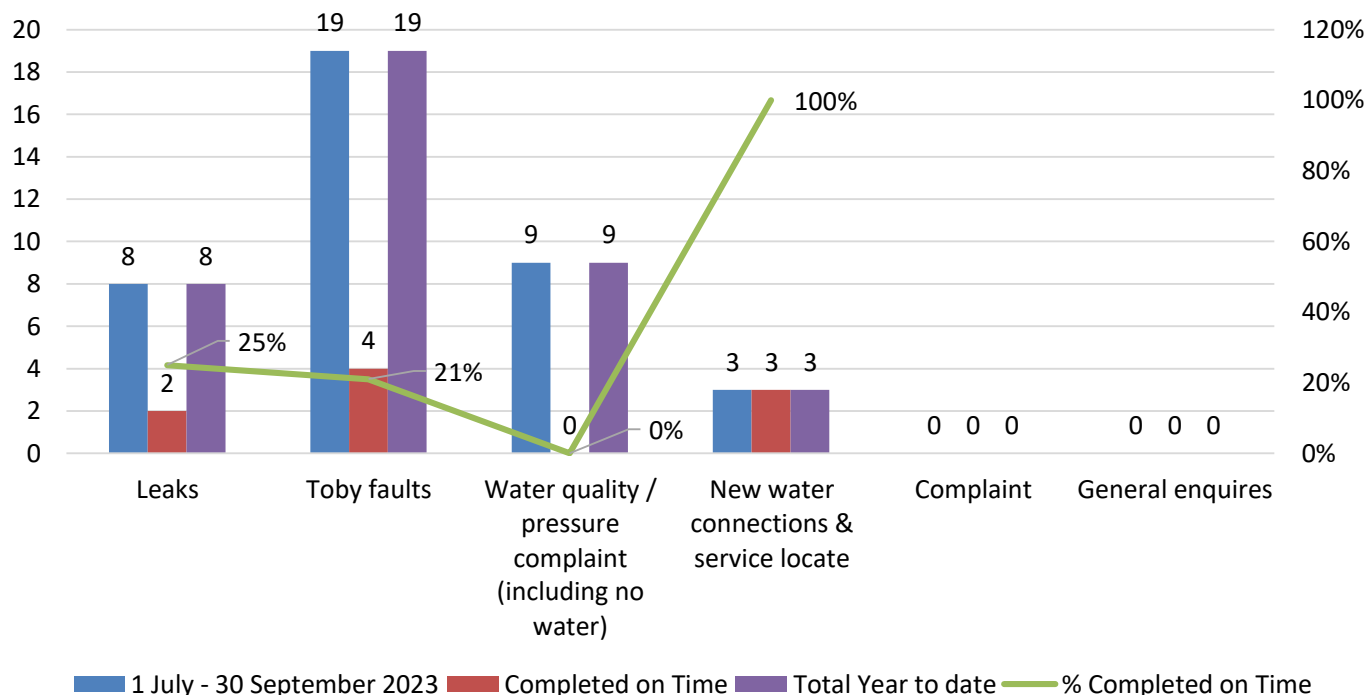
Community Outcome	Level of service	Performance measures (KPI)	Current performance
<b>Resilient Communities</b>	<b>Response to service requests are dealt with promptly</b>	<b>Customer service requests: 100% within 3 days</b> customer service requests relating to roads and footpaths to which the territorial authority responds.	This is an annual measure. The next round of data will be available in the 2023/2024 Annual Report.

### How this group of activities contribute to Community Outcomes & Well-being

Community outcomes supported by group of activities	Activity
<b>Resilient Communities</b> <ul style="list-style-type: none"> <li>All areas of the district have access to quality recreational and cultural facilities.</li> <li>A community that cares for all members at all life stages to reduce isolation and promote inclusion.</li> <li>Communities less vulnerable to natural hazards and climate change.</li> <li>All voices are enabled and heard, power is more evenly distributed and the community can share its strengths.</li> </ul>	<ul style="list-style-type: none"> <li>Land Transport</li> </ul> <p>The Combined West Coast Transportation AMP Improvement plan involves community engagement to help identify the priority areas as perceived by the customers. This will greatly assist in Council's ability to anticipate and plan future improvement works that improve both social and economic factors within the community</p>
<b>Diverse Economy</b> <ul style="list-style-type: none"> <li>We work to find sustainable, diverse and resilient options for encouraging economic growth.</li> <li>Innovation supports diversity from traditional district industries and sustainable economic growth.</li> <li>We collaborate with other stakeholders to achieve common outcomes.</li> <li>Economic growth has a minor / reduced impact on the natural environment.</li> </ul>	<ul style="list-style-type: none"> <li>Land Transport</li> </ul> <p>Well-maintained, safe and efficient transportation networks are able to make a measurable contribution towards environmental improvements and sustainability for the wider community.</p>

## Drinking Water

There were 39 water related service requests recorded between 1 July 2023 – 30 September 2023.



The new Fox Glacier water treatment plant building is scheduled to arrive at the site before the end of October. Commissioning will then commence and after consistent, compliant water sample tests have been received, the boil water notice will be lifted. This is expected to be mid-November.

Chlorination has been implemented of the Kumara, Arahura and Harihari water supplies. The Whataroa supply is due to be chlorinated 18<sup>th</sup> October with the Haast supply before the end of October.

The new UV unit has arrived for the Ross water treatment plant. The contractor is currently working on the installation methodology.

### Performance in this activity

Community Outcome	Level of service	Performance measures (KPI)	Current performance
<b>Resilient Communities</b>	<b>Council supplied potable water is safe to drink</b>	<b>Safety of drinking water:</b> The extent to which the local authority's drinking water supply complies with: a) Part 4 of the drinking water standards (bacteria compliance criteria), <b>90%</b> and b) Part 5 of the drinking-water standards (protozoal compliance criteria) <b>90%</b>	a) For this reporting period, we are unable to report on compliance with the DWQAR due to historical data still being loaded into our new compliance data tool. Known non-compliance are as follows: <ul style="list-style-type: none"> <li>• Fox Glacier – permanent boil water notice until the new treatment plant is fully operational.</li> <li>• Harihari – UV failure instigated a precautionary boil water notice.</li> <li>• Kumara – A quarterly sample was not taken as per scheduled. This matter has</li> </ul>



Community Outcome	Level of service	Performance measures (KPI)	Current performance
			<p>been taken up with the Contractor.</p> <ul style="list-style-type: none"> <li>Arahura - A quarterly sample was not taken as per scheduled. This matter has been taken up with the Contractor.</li> </ul> <p>b) For this reporting period, we are unable to report on compliance with the DWQAR due to historical data still being loaded into our new compliance data tool. Known non-compliance are as follows:</p> <ul style="list-style-type: none"> <li>Fox Glacier – currently no protozoal barrier in place. Supply is on a permanent boil water notice.</li> </ul>
Resilient Communities	Requests for service are dealt with promptly	<p><b>Fault response times:</b></p> <p>Where the local authority attends a call-out in response to a fault or unplanned interruption to its networked reticulation system, the following median response times measured:</p> <p>a) <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 <b>(2 hours)</b> , and</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. <b>(12 hours)</b></p> <p>c) <b>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 <b>(24 hours)</b> , and</p> <p>d) <b>100%</b> resolution of non-urgent call-outs: from the time that the local authority receives notification to the time that service personnel</p>	<p>a) 88% (7/8)</p> <p>b) 0% (0/8)</p> <p>c) 54% (15/28)</p> <p>d) 21% (6/28)</p>

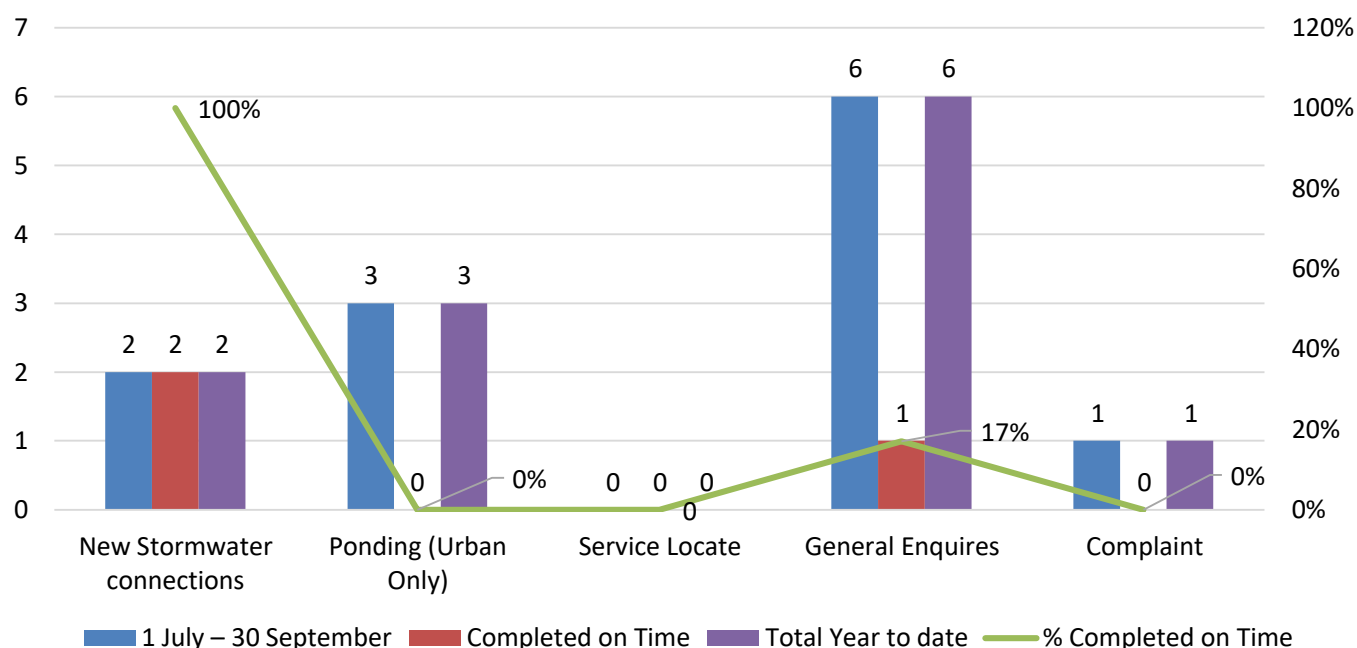
Community Outcome	Level of service	Performance measures (KPI)	Current performance
		confirm resolution of the fault or interruption ( <b>72 hours</b> ).	
<b>Sustainably Managed Environment</b>	<b>Council supplied water is reliable</b>	<p><b>Maintenance of the reticulation network:</b></p> <p>The percentage of real water loss from the local authority's networked reticulation system (including a description of the methodology used to calculate this).</p> <p><b>Council does not intend to measure this as it will impose an unreasonable cost.</b></p>	<p>Not measured</p> <p><b>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.</b></p>
<b>Sustainably Managed Environment</b>		<p><b>Demand management:</b></p> <p>The average consumption of drinking water per day per resident within the territorial authority district is <b>&lt; 500l/day</b>.</p>	<p>Not measured.</p> <p><b>Council does not have the equipment to measure average consumption hence a new three yearly measurement has not been performed since 2016/2017.</b></p> <p><i>Most recent measurement was 2016/2017: Winter 253l per head, Summer 480l per head</i></p>
<b>Resilient Communities</b>	<b>Customers are generally satisfied with the Council supplied water</b>	<p><b>Customer satisfaction:</b></p> <p>The total number of complaints received by the local authority about any of the following:</p> <ul style="list-style-type: none"> <li>a) Drinking water clarity</li> <li>b) Drinking water taste</li> <li>c) Drinking water odour</li> <li>d) Drinking water pressure or flow</li> <li>e) Continuity of supply, and</li> <li>f) The local authority's response to any of these issues.</li> </ul> <p>Expressed per 1000 connections to the local authority's networked reticulation system.</p> <p><b>25 per 1000 connections</b></p>	<ul style="list-style-type: none"> <li>(a) 0</li> <li>(b) 0</li> <li>(c) 0</li> <li>(d) 1</li> <li>(e) 8</li> <li>(f) 0</li> </ul> <p>Total number of complaints = <b>9</b> Complaints per 1000 connections = <b>3.2 (2846 connections)</b></p>

## How this group of activities contribute to Community Outcomes & Well-being

Community outcomes supported by group of activities	Activity
<b>Sustainably Managed Environment</b> <ul style="list-style-type: none"> <li>The district is involved in sustainable waste management practices</li> <li>We support sustainable environmental practices.</li> <li>We support strategies to enhance and protect the district's ecosystems.</li> <li>Development is sustainable, meeting the needs of the present without compromising the ability of future generations to meet their own needs.</li> </ul>	<ul style="list-style-type: none"> <li><b>Drinking Water</b> A new water pipeline was installed from the Arahura treatment plant to the adjacent Marae water tanks. This will provide an improved quality and supply of drinking water for the Marae.</li> </ul>
<b>Resilient Communities</b> <ul style="list-style-type: none"> <li>All areas of the district have access to quality recreational and cultural facilities.</li> <li>A community that cares for all members at all life stages to reduce isolation and promote inclusion.</li> <li>Communities less vulnerable to natural hazards and climate change.</li> <li>All voices are enabled and heard, power is more evenly distributed and the community can share its strengths.</li> </ul>	<ul style="list-style-type: none"> <li><b>Drinking Water</b> A new burst valve was installed at the Hokitika water treatment plant to ensure that reservoirs are not drained in the event of a major reticulation failure. This could occur from an earthquake or a watermain rupture</li> </ul>

## Stormwater

There were 12 Stormwater related service requests recorded between 1 July 2023 – 30 September 2023.



Minor stormwater improvements have been carried out in Hokitika.

### Performance in this activity

Community Outcome	Level of service	Performance measures (KPI)	Current performance
<b>Sustainably Managed Environment</b> <b>Resilient Communities</b>	<b>Council Stormwater systems have the capacity to resist major storms and flooding events</b>	<b>System adequacy:</b> a) The number of flooding events that occur in a territorial authority district. <b>No more than 2.</b> b) For each flooding event, the number of habitable floors affected. <b>10 per 1000 properties connected to the territorial authority's stormwater system.</b>	a) 0 – flooding events affecting habitable floors within the Council reticulated stormwater system. b) <b>Total habitable floors = 0</b> <b>Per 1000 connections = 0 (562 connections)</b>
<b>Sustainably Managed Environment</b> <b>Resilient Communities</b>	<b>Requests for service are dealt with promptly</b>	<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. <b>(95% within 2 hours)</b>	No reports of flood events this quarter
<b>Sustainably Managed Environment</b>		<b>Customer Satisfaction:</b> The number of complaints received by a territorial authority about the performance of its storm water	Total number of complaints = <b>4</b> Complaints per 1000 = <b>7.2 (562 connections)</b>

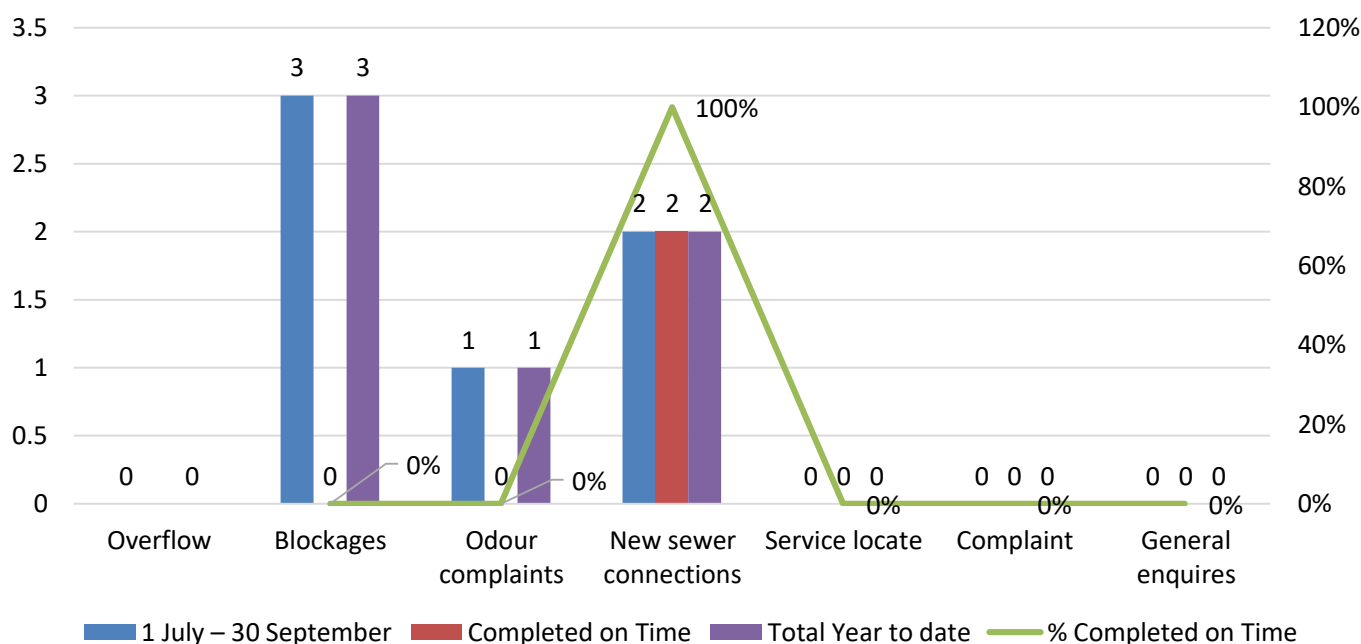
Community Outcome	Level of service	Performance measures (KPI)	Current performance
<b>Resilient Communities</b>		system, expressed per 1000 properties connected to the territorial authority's storm water system. <b>10 per 1000 connections</b>	
<b>Sustainably Managed Environment</b> <b>Resilient Communities</b>	<b>Council storm water systems protect the natural environment</b>	<b>Discharge compliance:</b> <b>100%</b> Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: <ul style="list-style-type: none"> <li>a) Abatement notices</li> <li>b) Infringement notices</li> <li>c) Enforcement orders; and</li> <li>d) convictions</li> </ul>	100% compliance.

### How this group of activities contribute to Community Outcomes & Well-being

Community outcomes supported by group of activities	Activity
<b>Sustainably Managed Environment</b> <ul style="list-style-type: none"> <li>The district is involved in sustainable waste management practices</li> <li>We support sustainable environmental practices.</li> <li>We support strategies to enhance and protect the district's ecosystems.</li> <li>Development is sustainable, meeting the needs of the present without compromising the ability of future generations to meet their own needs.</li> </ul>	<ul style="list-style-type: none"> <li>Stormwater Project improvements such as replacement of aged stormwater assets align with ensuring a sustainably managed environment.</li> </ul>
<b>Resilient Communities</b> <ul style="list-style-type: none"> <li>All areas of the district have access to quality recreational and cultural facilities.</li> <li>A community that cares for all members at all life stages to reduce isolation and promote inclusion.</li> <li>Communities less vulnerable to natural hazards and climate change.</li> <li>All voices are enabled and heard, power is more evenly distributed and the community can share its strengths.</li> </ul>	<ul style="list-style-type: none"> <li>Stormwater Project improvements to improve network function in the event of heavy rain events align with ensuring resilient communities.</li> </ul>

## Wastewater

There were 6 Wastewater related service requests recorded between 1 July 2023 – 30 September 2023.



Two standby generators have recently been purchased, one for the pump station in Franz Josef Glacier and the other for the pump station in Haast. These are identified as critical pump stations.

Hokitika WWTP Project: The next working group workshop is scheduled for the last week in October.

WSP are progressing with project documentation in preparation to tender the next stage of the Hokitika Z line wastewater upgrade from Tudor to Park Street.

### Performance in this activity

Community Outcome	Level of service	Performance measures (KPI)	Current performance
Resilient Communities Sustainably Managed Environment	Council wastewater systems are managed without risk to public health	<b>System and adequacy:</b> The number of dry weather sewerage overflows from the territorial authority's sewerage system. <b>10 per 1000 connections</b>	4 complaints Complaints per 1000 connections = <b>1.8 (2211 connections)</b>
Resilient Communities Sustainably Managed Environment	Council wastewater systems are safe and compliant	<b>Discharge compliance:</b> <b>100%</b> 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.	100% compliance

Community Outcome	Level of service	Performance measures (KPI)	Current performance
Resilient Communities Sustainably Managed Environment	Customers are generally satisfied with the Council wastewater systems	<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), <b>95%</b> 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) <b>90%</b> .	No overflows reported this quarter.
Resilient Communities Sustainably Managed Environment		<b>Customer satisfaction:</b> 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) <b>2</b> - <i>this measure should not have been included in the LTP and will not be reported on.</i> b) <b>10 per 1000 connections</b>	a) 1 b) 0 c) 3 d) 0 a) New measure – this measure should not have been included in the LTP and will not be reported on. b) <b>Total number of complaints = 4</b> <b>Complaints per 1000 connections = 1.8 (2211 connections)</b>

### How this group of activities contribute to Community Outcomes & Well-being

Community outcomes supported by group of activities	Activity
<b>Sustainably Managed Environment</b> <ul style="list-style-type: none"> <li>The district is involved in sustainable waste management practices</li> <li>We support sustainable environmental practices.</li> </ul>	<ul style="list-style-type: none"> <li>Wastewater Improvements to wastewater capture and treatment support a sustainably managed environment.</li> </ul>

- We support strategies to enhance and protect the district's ecosystems.
- Development is sustainable, meeting the needs of the present without compromising the ability of future generations to meet their own needs.

#### **Resilient Communities**

- All areas of the district have access to quality recreational and cultural facilities.
- A community that cares for all members at all life stages to reduce isolation and promote inclusion.
- Communities less vulnerable to natural hazards and climate change.
- All voices are enabled and heard, power is more evenly distributed and the community can share its strengths.

#### **Wastewater**

Active engagement with local iwi and community members allows solutions and approaches to be agreed with the greatest community input.



## Solid Waste

No report has been received for this activity.

### Performance in this activity

Community Outcome	Level of service	Performance measures	Current performance
<b>Sustainably Managed Environment</b>	<b>Solid waste is managed appropriately</b>	All necessary consents for solid waste activities and capital projects are applied for, held and monitored accordingly.	No report has been received for this activity.
<b>Sustainably Managed Environment</b>	<b>Maximised recycling efficiency</b>	Reduce incidents of recycling bin contamination.	No report has been received for this activity.

### How this group of activities contribute to Community Outcomes & Well-being

Community outcomes supported by group of activities	Activity
<b>Sustainably Managed Environment</b> <ul style="list-style-type: none"> <li>The district is involved in sustainable waste management practices</li> <li>We support sustainable environmental practices.</li> <li>We support strategies to enhance and protect the district's ecosystems.</li> <li>Development is sustainable, meeting the needs of the present without compromising the ability of future generations to meet their own needs.</li> </ul>	<ul style="list-style-type: none"> <li><b>Solid Waste</b> Sustainable environmental practices are supported through community education. Staff are committed to keeping up-to-date with legislative changes and implementing them throughout the district.</li> </ul>

# Whole of Council Financial Summary

## Sustainability Report

Total revenue	Total expenditure	Total surplus/(deficit)
<b>\$8.8M</b>	<b>\$8.41M</b>	<b>\$0.39M</b>
Is -7.33% less than the total budget of \$9.49M	Is 2.75% more than the total budget of \$8.18M	Against a budget of \$1.31M

## SUSTAINABILITY

**Rates to operating revenue** **52.92%**

Rates Revenue	\$4.65M
Operating Revenue	\$8.8M

52.92% 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** **104.64%**

Operating revenue	\$8.8M
Operating expenditure	\$8.41M

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 104.64% of operating expenditure.

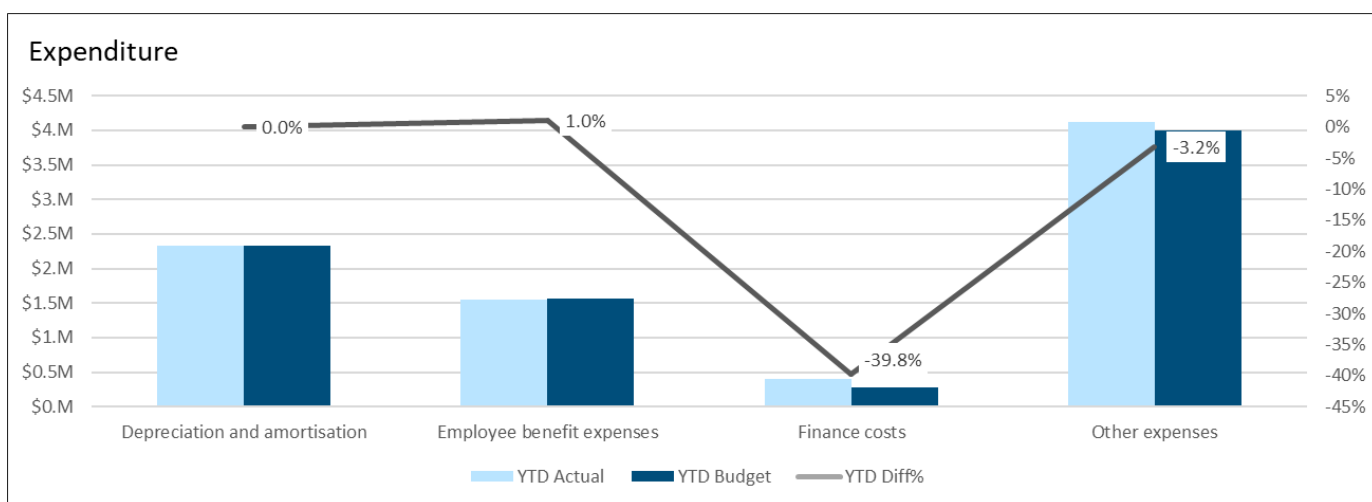
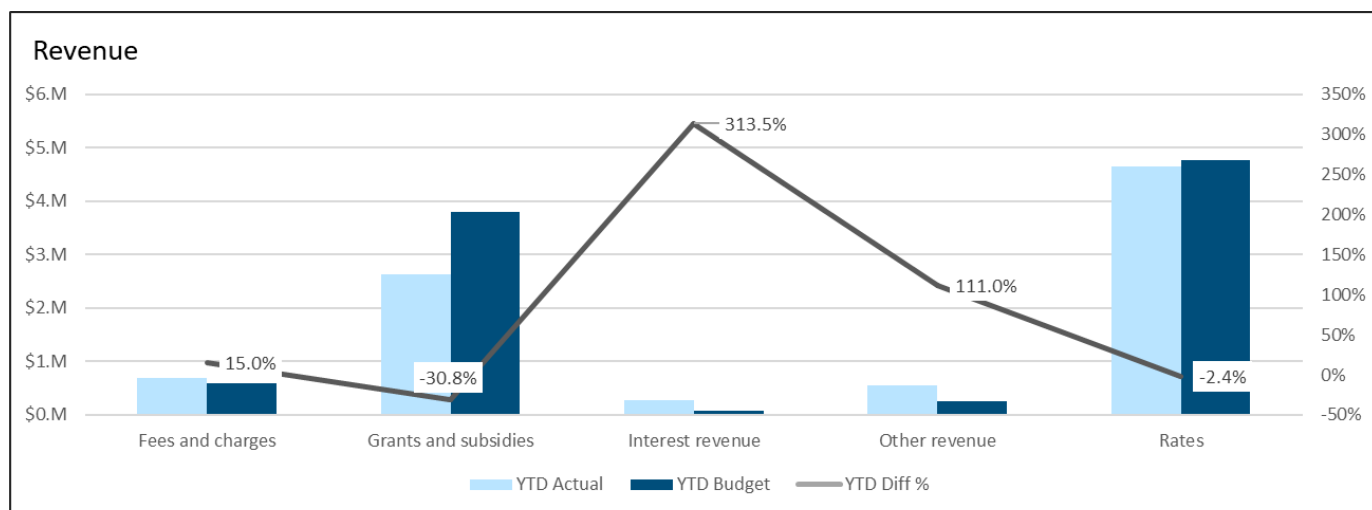
**Interest to rates revenue (LGFA Cov.)** **2.47%**

Net interest and finance costs	\$0.11M
Rates Revenue	\$4.65M

2.47% of rates revenue is paid in interest. Our set limit is 25% of rates revenue. Net interest is interest paid less interest received. 2.47% indicates that interest revenue is less than interest expense. Rates revenue includes penalties, water supply by meter and gross of remissions.

<b>Interest to operating revenue</b>		<b>1.31%</b>
Net Interest and finance costs	\$0.11M	
Operating revenue	\$8.8M	
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. 1.31% indicates that interest revenue is less than interest expense.		
<b>Liquidity Risk (LGFA Cov.)</b>		<b>61%</b>
Gross debt	\$29.82M	
Undrawn committed facilities	\$3.98M	
Cash and cash equivalents	\$10.94M	
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 61%.		
<b>Essential services ratio</b>		<b>30.41%</b>
Capital expenditure	\$0.55M	
Depreciation	\$1.82M	
Capital expenditure should be equal to or more than depreciation for essential services. Year to date capex is 30.41% of depreciation. Essential Services are Water Supply, Wastewater, Stormwater, and Rooding. The low % is largely attributable to delays in receiving invoices, which has lead to outstanding purchase orders relating to Essential Services projects totalling \$1.25M.		

## Revenue and Expenditure



## Statement of Comprehensive Revenue and Expenditure

	Notes	Full Year Forecast (\$000)	Full Year Budget (\$000)	YTD Budget (\$000)	Actual YTD (\$000)	Variance YTD (\$000)	Var/Bud %
<b>Revenue</b>							
Rates	01	19,149	19,266	4,772	4,655	(117)	(2.45%)
Grants and subsidies	02	8,673	9,843	3,797	2,627	(1,170)	(30.81%)
Interest Revenue	03	479	268	67	278	211	313.54%
Fees and Charges	04	2,465	2,376	593	683	89	15.05%
Other revenue	05	1,382	1,091	262	552	291	110.95%
Total operating revenue		32,148	32,844	9,492	8,796	(696)	(7.33%)
<b>Expenditure</b>							
Employee Benefit expenses	06	6,257	6,274	1,568	1,552	(16)	(1.04%)
Finance Costs	07	1,243	1,130	283	395	112	39.78%
Depreciation	08	9,331	9,331	2,333	2,333		0.00%
Other expenses	09	15,772	15,643	3,997	4,126	129	3.23%
Total operating expenditure		32,603	32,378	8,181	8,406	225	2.75%
<b>Operating Surplus/(Deficit)</b>		<b>(455)</b>	<b>466</b>	<b>1,311</b>	<b>390</b>	<b>(921)</b>	<b>(70%)</b>

## Notes to the Statement of Comprehensive Revenue and Expenditure

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

Note 1 - Rates							
	Full Year Forecast (\$000's)	Annual Plan (\$000's)	Annual Plan YTD (\$000's)	Actual YTD (\$000's)	Variance YTD (000's)	Var/Bud %	Notes
Rates	19,149	19,266	4,772	4,655	(117)	(2%)	Variance is due to revenue from metered water charges being lower than forecast.
Total - Rates	19,149	19,266	4,772	4,655	(117)	(2%)	
Note 2 - Grants and Subsidies							
	Full Year Forecast (\$000's)	Annual Plan (\$000's)	Annual Plan YTD (\$000's)	Actual YTD (\$000's)	Variance YTD (000's)	Var/Bud %	Notes
Grants & Contributions	2,673	2,638	659	695	35	5%	
Capital Subsidies	5,999	7,205	3,138	1,933	(1205)	(38%)	Timing - Major funding was \$1.5M for Hokitika swimming pool. Additional \$1.3M, also for the pool, has since been recognized in October.
Total - Grants and Subsidies	8,673	9,843	3,797	2,627	(1170)	(31%)	
Note 3 - Interest Revenue							
	Full Year Forecast (\$000's)	Annual Plan (\$000's)	Annual Plan YTD (\$000's)	Actual YTD (\$000's)	Variance YTD (000's)	Var/Bud %	Notes
Interest Revenue	479	268	67	278	211	314%	Interest on swaps is \$115k over budget, while the rest of the variance is attributable to interest from our term deposits and the current account. The positive variance of \$211k more than offsets the adverse increase of \$112k in finance costs against budget.
Total - Interest Revenue	479	268	67	278	211	314%	
Note 4 - Fees and Charges							
	Full Year Forecast (\$000's)	Annual Plan (\$000's)	Annual Plan YTD (\$000's)	Actual YTD (\$000's)	Variance YTD (000's)	Var/Bud %	Notes
Inspection Fees	187	176	44	55	11	25%	
Building Accreditation	44	45	11	10	(1)	(10%)	
Building Checks	7	5	1	3	1	111%	
Building Consents	77	77	19	19		0%	
Burial Fees	53	51	13	15	2	17%	
Camping Ground Licence Fees		3	3		(3)	(100%)	
Cass Square Hire Char	15	15	1	1		0%	
Compliance Certificates	72	77	19	15	(5)	(24%)	
Compliance Schedule Fees	33	38	9	4	(5)	(57%)	
Land Information Memo	74	75	19	18	(1)	(4%)	
Liquor Licenses	81	80	20	20		0%	
Monitoring Revenue	7	5	1	3	2	154%	
Photocopying Revenue	6	5	1	3	1	110%	
Plant Hire	142	143	36	34	(2)	(4%)	
Processing Fees	345	293	73	125	52	71%	Consent numbers are higher than anticipated. This is offset by the variance in planning and building costs as the processing continues to be outsourced.
Refuse Site Fees	952	951	238	239	1	1%	
Resource Consents	197	165	41	73	32	77%	
Trade Waste Fees	102	110	28	19	(9)	(31%)	
Waste Levy	70	59	15	26	11	75%	
Total - Fees and Charges	2,465	2,376	593	683	89	15%	

Note 5 - Other Revenue							
	Full Year Forecast (\$000's)	Annual Plan (\$000's)	Annual Plan YTD (\$000's)	Actual YTD (\$000's)	Variance YTD (000's)	Var/Bud %	Notes
Impounding Fees	5	5	1	2		0%	
Petrol Tax Income	123	126	32	29	(3)	(9%)	
Rental	132	129	32	35	3	9%	
Reserve Fund Revenue	149	150	38	37	(1)	(3%)	
Capital Contributions	14	14	4	3		0%	
Dividends	350	350				0%	
Dogs Registration	114	110	106	109	4	4%	
Fines	16	12		4	4	706%	Animal Control fines totalled \$21k in 22-23. The upward trend in these fines appears to be continuing.
Food Premises Licences	18	19	5	4	(1)	(18%)	
Gain on Swap	204			204	204	0%	Swap values have increased due to increases in interest rates. This gain is offset by losses in swap value, as well as by an increase in cost of debt.
Hairdressers Licences	2	3	1		(1)	(100%)	
Legal Fees Recovered	28	30	8	6	(2)	(25%)	
Donations	2	2				0%	
Mobile Shop Licences	2	3	1		(1)	(100%)	
PUBUILD - Commission	4	4	2	2	(1)	(33%)	
Recoveries	153	69	17	102	84	488%	Actual recoveries income is higher than planned mainly due to an unbudgeted claim from DIA for \$88k for costs associated with 3-Waters transition.
Retail Sales	10	11	3	2	(1)	(29%)	
Sundry Income	50	48	12	14	2	20%	
Total - Other Revenue	1,382	1,091	262	552	291	111%	
Employee Benefit expenses							
Note 6 - Employee Benefit Expenses							
	Full Year Forecast (\$000's)	Annual Plan (\$000's)	Annual Plan YTD (\$000's)	Actual YTD (\$000's)	Variance YTD (000's)	Var/Bud %	Notes
Salaries & Wages	6,057	6,077	1,519	1,499	(21)	(1%)	Actual cost is relatively on track with budget
Superannuation	181	182	46	44	(1)	(3%)	
ACC Levy	20	14	3	9	6	164%	
Total -Employee Benefit Expenses	6,257	6,274	1,568	1,552	(16)	(1%)	
Finance Costs							
Note 7 - Finance Costs							
	Full Year Forecast (\$000's)	Annual Plan (\$000's)	Annual Plan YTD (\$000's)	Actual YTD (\$000's)	Variance YTD (000's)	Var/Bud %	Notes
Finance Costs	1,243	1,130	283	395	112	40%	Increasing interest rates. Offset by interest income.
Total - Finance Costs	1,243	1,130	283	395	112	40%	
Depreciation							
Note 8 - Depreciation							
	Full Year Forecast (\$000's)	Annual Plan (\$000's)	Annual Plan YTD (\$000's)	Actual YTD (\$000's)	Variance YTD (000's)	Var/Bud %	Notes
Depreciation and Amortisation	2,987	2,987	747	747		0%	Depreciation has been accrued to budget pending completion of
Unfunded Depreciation	6,344	6,344	1,586	1,586		0%	2022/23 asset revaluations.
Total - Depreciation	9,331	9,331	2,333	2,333		0%	

Other expenses							
Note 9 - Other expenses							
	Full Year Forecast (\$000's)	Annual Plan (\$000's)	Annual Plan YTD (\$000's)	Actual YTD (\$000's)	Variance YTD (\$000's)	Var/Bud %	Notes
Administrative Expenses	960	997	251	214	(37)	(15%)	Timing as much of this relates to software and computer costs, most of which is processed through prepayments.
Contractors	952	907	143	188	46	32%	Contractors used in processing building and resource consents over budget \$49k - offset by Fees and Charges.
Electricity	512	508	127	131	4	3%	
Honorarium	367	368	92	91	(1)	(1%)	
Insurance	563	556	139	146	7	5%	
Loss on Swaps	317	376	94	35	(59)	(62%)	Offset by Gains on Swaps of \$204k.
Maintenance	5,203	5,045	1,261	1,419	158	13%	Roading maintenance: drainage and asset network maintenance collectively over by \$107k.
Management Contracts	1,028	1,012	253	270	17	7%	
MTFJ	52			52	52	0%	Unbudgeted, fully funded activity.
Other Expenses	3,193	3,239	696	650	(46)	(7%)	No one specific reason for variance.
Professional Services	689	646	161	205	43	27%	3 waters transition consultancy \$45k over - offset by recoveries. \$41k consultancy for HQ appraisal.
Rates	441	444	393	390	(3)	(1%)	
Refuse Collections	772	825	206	154	(53)	(26%)	Timing. September invoice was received in October.
Total - Other expenses	15,772	15,643	3,997	4,126	129	3%	
Grand Total	-455	466	1,311	390	(921)	(70%)	



## Statement of Financial Position

Statement of Financial Position			
	At 30 September 2023 \$000	Annual Plan 2023/24 \$000	Actual 2022/2023 \$000
<b>Assets</b>			
<b>Current assets</b>			
Cash & cash equivalents	8,101	4,311	8,378
Debtors & other receivables	3,718	3,135	2,809
Tax receivable	-	-	-
Derivative financial instruments	29	12	53
Other financial assets	3,100	-	48
<b>Total Current Assets</b>	<b>14,948</b>	<b>7,458</b>	<b>11,288</b>
<b>Non-current assets</b>			
Council Controlled Organisation	12,695	12,695	12,695
Deferred Tax	176	137	176
Intangible assets	151	225	151
Assets Under Construction	11,790	10,781	9,571
Derivative financial instruments	1,244	493	1,052
Other Financial Assets	627	771	553
Property, Plant and Equipment	513,587	516,239	515,928
<b>Total Non-current assets</b>	<b>540,270</b>	<b>541,340</b>	<b>540,126</b>
<b>Total Assets</b>	<b>555,219</b>	<b>548,797</b>	<b>551,414</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Creditors & other payables	2,313	2,863	4,001
Employee benefit liabilities	682	507	521
Borrowings	3,000	-	3,000
Derivative financial instruments	-	-	-
Other	2,600	1,475	595
<b>Total Current Liabilities</b>	<b>8,595</b>	<b>4,846</b>	<b>8,116</b>
<b>Non-current liabilities</b>			
Deferred Tax	-	-	-
Employee benefit liabilities	30	36	30
Provisions	3,335	2,821	3,335
Borrowings	26,818	36,180	23,818
Derivative financial instruments	-	-	-
<b>Total Non-Current Liabilities</b>	<b>30,183</b>	<b>39,038</b>	<b>27,183</b>
<b>Total Liabilities</b>	<b>38,778</b>	<b>43,883</b>	<b>35,299</b>
<b>Net Assets</b>	<b>516,440</b>	<b>504,914</b>	<b>516,115</b>

	At 30 September 2023 \$000	Annual Plan 2023/24 \$000	Actual 2022/2023 \$000
<b>Equity</b>			
<b>Retained Earnings</b>	<b>173,020</b>	<b>179,854</b>	<b>172,693</b>
<b>Restricted Reserves</b>	<b>10,073</b>	<b>6,481</b>	<b>10,073</b>
<b>Revaluation reserves</b>	<b>333,170</b>	<b>318,402</b>	<b>333,170</b>
<b>Other comprehensive revenue and expense reserve</b>	<b>177</b>	<b>177</b>	<b>177</b>
<b>Total Equity</b>	<b>516,440</b>	<b>504,914</b>	<b>516,115</b>

# Funding Impact Statement for the Leadership group

As at 30 September 2023

Group Level Funding Impact Statement			
	Long Term Plan 2023 \$000	Long Term Plan 2024 \$000	Actual 2024 \$000
<b>Leadership</b>			
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	829	2,087	241
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	126	128	19
Interest and dividends from investments	250	250	278
Local authorities fuel tax, fines, infringement fees, and other receipts	613	618	401
Internal charges and overheads recovered	7,425	7,797	1,632
<b>Total Operating Funding (A)</b>	<b>9,243</b>	<b>10,880</b>	<b>2,571</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	5,498	5,768	1,619
Finance Costs	503	563	144
Internal charges and overheads applied	3,189	3,311	571
Other operating funding applications	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>9,190</b>	<b>9,642</b>	<b>2,334</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>53</b>	<b>1,238</b>	<b>237</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	742	(107)	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>742</b>	<b>(107)</b>	<b>-</b>
<b>Application of Capital Funding</b>			
<b>Capital Expenditure:</b>			
-to meet additional demand	-	-	-
-to improve the level of service	809	-	7
-to replace existing assets	102	99	7
<b>Increase (decrease) in reserves</b>	<b>(116)</b>	<b>1,032</b>	<b>223</b>
<b>Increase (decrease) of investments</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Applications of Capital Funding (D)</b>	<b>795</b>	<b>1,131</b>	<b>237</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(53)</b>	<b>(1,238)</b>	<b>(237)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Funding Impact Statement for the Planning & Regulatory group

As at 30 September 2023

Group Level Funding Impact Statement			
	Long Term Plan 2023 \$000	Long Term Plan 2024 \$000	Actual 2024 \$000
<b>Planning &amp; Regulatory</b>			
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	1,860	2,009	649
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	462	472	170
Fees and charges	743	759	327
Local authorities fuel tax, fines, infringement fees, and other receipts	229	234	135
Internal charges and overheads recovered	-	-	-
<b>Total Operating Funding (A)</b>	<b>3,294</b>	<b>3,474</b>	<b>1,281</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	2,265	2,343	667
Finance Costs	15	35	2
Internal charges and overheads applied	980	1,042	259
Other operating funding applications	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>3,260</b>	<b>3,420</b>	<b>928</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>34</b>	<b>54</b>	<b>354</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	-	-	22
Development and financial contributions	-	-	-
Increase (decrease) in debt	616	(63)	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>616</b>	<b>(63)</b>	<b>22</b>
<b>Application of Capital Funding</b>			
<b>Capital Expenditure:</b>			
-to meet additional demand	-	-	-
-to improve the level of service	647	-	59
-to replace existing assets	72	-	-
<b>Increase (decrease) in reserves</b>	<b>(69)</b>	<b>(9)</b>	<b>316</b>
<b>Increase (decrease) of investments</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Applications of Capital Funding (D)</b>	<b>650</b>	<b>(9)</b>	<b>375</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(34)</b>	<b>(54)</b>	<b>(354)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Funding Impact Statement for the Community Services group

As at 30 September 2023

Group Level Funding Impact Statement			
	Long Term Plan 2023 \$000	Long Term Plan 2024 \$000	Actual 2024 \$000
<b>Community Services</b>			
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	613	629	104
Targeted Rates	959	992	320
Subsidies and grants for operating purposes	39	40	181
Fees and charges	-	-	-
Interest and dividends from investments	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	3	3	1
Internal charges and overheads recovered	-	-	-
<b>Total Operating Funding (A)</b>	<b>1,614</b>	<b>1,664</b>	<b>606</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	966	996	432
Finance Costs	35	39	12
Internal charges and overheads applied	295	311	76
Other operating funding applications	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>1,296</b>	<b>1,346</b>	<b>520</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>318</b>	<b>318</b>	<b>86</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	614	-	157
Development and financial contributions	-	-	-
Increase (decrease) in debt	(74)	(74)	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>540</b>	<b>(74)</b>	<b>157</b>
<b>Application of Capital Funding</b>			
<b>Capital Expenditure:</b>			
-to meet additional demand	-	-	-
-to improve the level of service	-	-	15
-to replace existing assets	615	30	61
<b>Increase (decrease) in reserves</b>	<b>243</b>	<b>214</b>	<b>167</b>
<b>Increase (decrease) of investments</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Applications of Capital Funding (D)</b>	<b>858</b>	<b>244</b>	<b>243</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(318)</b>	<b>(318)</b>	<b>(86)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Funding Impact Statement for the Facilities & Leisure Services group

As at 30 September 2023

Group Level Funding Impact Statement			
	Long Term Plan 2023 \$000	Long Term Plan 2024 \$000	Actual 2024 \$000
<b>Facilities and Leisure Services</b>			
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	2,664	2,954	656
Targeted Rates	1,622	1,703	441
Subsidies and grants for operating purposes	48	49	-
Fees and charges	91	92	18
Local authorities fuel tax, fines, infringement fees, and other receipts	53	57	56
Internal charges and overheads recovered	-	-	-
<b>Total Operating Funding (A)</b>	<b>4,478</b>	<b>4,855</b>	<b>1,171</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	3,003	3,087	790
Finance Costs	165	335	58
Internal charges and overheads applied	510	546	113
Other operating funding applications	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>3,678</b>	<b>3,968</b>	<b>961</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>800</b>	<b>887</b>	<b>210</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	639	505	1,491
Development and financial contributions	-	-	-
Increase (decrease) in debt	4,973	2,756	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>5,612</b>	<b>3,261</b>	<b>1,491</b>
<b>Application of Capital Funding</b>			
<b>Capital Expenditure:</b>			
-to meet additional demand	904	929	15
-to improve the level of service	3,108	2,927	1,192
-to replace existing assets	2,979	683	41
Increase (decrease) in reserves	(579)	(391)	453
Increase (decrease) of investments	-	-	-
<b>Total Applications of Capital Funding (D)</b>	<b>6,412</b>	<b>4,148</b>	<b>1,701</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(800)</b>	<b>(887)</b>	<b>(210)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Funding Impact Statement for the Transportation group

As at 30 September 2023

Group Level Funding Impact Statement			
	Long Term Plan 2023 \$000	Long Term Plan 2024 \$000	Actual 2024 \$000
<b>Land Transport</b>			
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	3,282	3,353	809
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	2,013	1,975	344
Fees and charges	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Internal charges and overheads recovered	-	-	-
<b>Total Operating Funding (A)</b>	<b>5,295</b>	<b>5,328</b>	<b>1,153</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	3,127	3,128	862
Finance Costs	19	21	11
Internal charges and overheads applied	525	554	131
Other operating funding applications	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>3,671</b>	<b>3,703</b>	<b>1,004</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>1,624</b>	<b>1,625</b>	<b>149</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	2,434	3,584	198
Development and financial contributions	-	-	-
Increase (decrease) in debt	(48)	(48)	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>2,386</b>	<b>3,536</b>	<b>198</b>
<b>Application of Capital Funding</b>			
<b>Capital Expenditure:</b>			
-to meet additional demand	-	-	-
-to improve the level of service	-	-	-
-to replace existing assets	3,309	4,575	312
<b>Increase (decrease) in reserves</b>	<b>701</b>	<b>586</b>	<b>35</b>
<b>Increase (decrease) of investments</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Applications of Capital Funding (D)</b>	<b>4,010</b>	<b>5,161</b>	<b>347</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(1,624)</b>	<b>(1,625)</b>	<b>(149)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Funding Impact Statement for the Drinking Water group

As at 30 September 2023

Group Level Funding Impact Statement			
	Long Term Plan 2023 \$000	Long Term Plan 2024 \$000	Actual 2024 \$000
<b>Drinking Water</b>			
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	3,752	3,870	573
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Interest and dividends from investments	2	2	-
Local authorities fuel tax, fines, infringement fees, and other receipts	8	8	(12)
Internal charges and overheads recovered	-	-	-
<b>Total Operating Funding (A)</b>	<b>3,762</b>	<b>3,880</b>	<b>561</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	1,228	1,275	910
Finance Costs	91	102	49
Internal charges and overheads applied	1,042	1,100	261
Other operating funding applications	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>2,361</b>	<b>2,477</b>	<b>1,220</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>1,400</b>	<b>1,403</b>	<b>(659)</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(188)	(221)	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>(188)</b>	<b>(221)</b>	<b>-</b>
<b>Application of Capital Funding</b>			
<b>Capital Expenditure:</b>			
-to meet additional demand	-	-	-
-to improve the level of service	31	-	79
-to replace existing assets	164	309	65
<b>Increase (decrease) in reserves</b>	<b>1,017</b>	<b>872</b>	<b>(803)</b>
Increase (decrease) of investments	-	-	-
<b>Total Applications of Capital Funding (D)</b>	<b>1,212</b>	<b>1,182</b>	<b>(659)</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(1,400)</b>	<b>(1,403)</b>	<b>659</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>



## Funding Impact Statement for the Stormwater group

As at 30 September 2023

Group Level Funding Impact Statement			
	Long Term Plan 2023 \$000	Long Term Plan 2024 \$000	Actual 2024 \$000
<b>Stormwater</b>			
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	944	986	153
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Internal charges and overheads recovered	-	-	-
<b>Total Operating Funding (A)</b>	<b>944</b>	<b>986</b>	<b>153</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	165	179	121
Finance Costs	95	108	32
Internal charges and overheads applied	217	229	54
Other operating funding applications	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>477</b>	<b>516</b>	<b>207</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>467</b>	<b>470</b>	<b>(54)</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(144)	(209)	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>(144)</b>	<b>(209)</b>	<b>-</b>
<b>Application of Capital Funding</b>			
<b>Capital Expenditure:</b>			
-to meet additional demand	10	10	-
-to improve the level of service	61	-	-
-to replace existing assets	243	165	-
<b>Increase (decrease) in reserves</b>	<b>9</b>	<b>86</b>	<b>(54)</b>
<b>Increase (decrease) of investments</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Applications of Capital Funding (D)</b>	<b>323</b>	<b>261</b>	<b>(54)</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(467)</b>	<b>(470)</b>	<b>54</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Funding Impact Statement for the Wastewater group

As at 30 September 2023

























































Group Level Funding Impact Statement			
	Long Term Plan 2023 \$000	Long Term Plan 2024 \$000	Actual 2024 \$000
<b>Wastewater</b>			
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	1,645	1,776	207
Subsidies and grants for operating purposes	-	-	-
Fees and charges	111	113	19
Interest and dividends from investments	6	6	1
Local authorities fuel tax, fines, infringement fees, and other receipts	2	2	3
Internal charges and overheads recovered	-	-	-
Total Operating Funding (A)	1,764	1,897	230
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	458	501	469
Finance Costs	109	147	51
Internal charges and overheads applied	246	260	62
Other operating funding applications	-	-	-
Total Applications of Operating Funding (B)	813	908	582
Surplus/(Deficit) of Operating Funding (A - B)	951	989	(353)
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	662	636	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total Sources of Capital Funding (C)	662	636	-
<b>Application of Capital Funding</b>			
<b>Capital Expenditure:</b>			
-to meet additional demand	317	324	-
-to improve the level of service	614	628	54
-to replace existing assets	2,286	2,316	3
Increase (decrease) in reserves	(1,604)	(1,643)	(410)
Increase (decrease) of investments	-	-	-
Total Applications of Capital Funding (D)	1,613	1,625	(353)
Surplus/(Deficit) of Capital Funding (C - D)	(951)	(989)	353
Funding Balance ((A - B) + (C - D))	-	-	-

# Funding Impact Statement for the Solid Waste group

As at 30 September 2023













Group Level Funding Impact Statement			
	Long Term Plan 2023 \$000	Long Term Plan 2024 \$000	Actual 2024 \$000
<b>Solid Waste</b>			
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	1,245	1,275	298
Targeted Rates	798	815	206
Subsidies and grants for operating purposes	-	-	-
Fees and charges	773	831	265
Local authorities fuel tax, fines, infringement fees, and other receipts	10	10	2
Internal charges and overheads recovered	-	-	-
Total Operating Funding (A)	2,826	2,931	771
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	2,065	2,136	487
Finance Costs	66	73	42
Internal charges and overheads applied	420	443	105
Other operating funding applications	-	-	-
Total Applications of Operating Funding (B)	2,551	2,652	634
Surplus/(Deficit) of Operating Funding (A - B)	275	279	137
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(160)	(131)	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total Sources of Capital Funding (C)	(160)	(131)	-
<b>Application of Capital Funding</b>			
<b>Capital Expenditure:</b>			
-to meet additional demand	-	-	-
-to improve the level of service	-	-	-
-to replace existing assets	51	84	11
Increase (decrease) in reserves	64	64	126
Increase (decrease) of investments	-	-	-
Total Applications of Capital Funding (D)	115	148	137
Surplus/(Deficit) of Capital Funding (C - D)	(275)	(279)	(137)
Funding Balance ((A - B) + (C - D))	-	-	-

## Capital Expenditure

Capital Projects 2023/24 As at 30/09/2023						Stopped
						Deferred
						On track
Project / Activity	YTD Expenses	Carry f/wd + Annual Plan	Forecast	Budget Track	Progress / Track	Progress Comments
	\$0	\$0	\$0			
<b>Leadership</b>						
IT Fire Wall Replacement	0	15,000	15,000			Post migration support in October 2023. Project now closed awaiting last invoice.
Aerial photography	0	40,000	40,000			
Furniture Renewals	7,831	5,120	5,120			
Council HQ Earthquake strengthening & upgrade	0	230,920	230,920			No further spent without a business case going to council 17/10 Workshop
IT Equipment - Disaster Recovery Servers	6,785	8,369	8,369			
IT equipment Renewals	0	30,720	30,720			
IT Offsite Replication	0	40,960	40,960			
IT Equipment - Recovery	0	100,000	100,000			Ordered
Replacement of vehicles	(652)	40,960	40,960			One vehicle to be replaced - Dog Ranger Vehicle - this side of Xmas
	13,964	512,049	512,049			
<b>Planning &amp; Regulatory Services</b>						
Civil Defence - Emergency Operations Centre	7,629	1,390,547	1,390,547			No further spent without a business case going to council
Reserves - Racecourse Maintenance & Development	0	0	0			
CF HariHari Development of Stage 2 Civil Defence Plan	198	26,606	26,606			
CF Kumara Memorial Hall, Supply Community Resilience	228	79,355	79,355			Contractor is on site and progressing with work
CF Otira Community Civil Defence Emergency Hub	109	28,354	28,354			
CF Ross Community Civil Defence Emergency Hub	1,192	32,077	32,077			
Civil Defence Satellite phones	18,601	75,196	75,196			
CF Supply & Install of Civil Defence Infrastructure	31,632	157,399	157,399			
Civil Defence - Emergency communications equipment	0	0	0			Capitalisation completed 10.10.2023
Hannahs Clearing Fire Station upgrade	0	71,680	71,680			Jan visiting next fortnight.
Westland Tourism Marketing Infrastructure	0	98,481	98,481			Consent work. On hold at the moment.
	59,589	1,959,694	1,959,694			
<b>Library &amp; Museum</b>						
Library - Resources	11,725	61,440	61,440			
Library Furniture & Equipment	0	0	0			
Museum - Museum archives	0	579,743	579,743			No further spent without a business case going to council
Digital Interactive Package (pt of Museum fitout)	7,000	458,699	458,699			No further spent without a business case going to council
Museum - Packaging material	0	2,869	2,869			
	18,725	1,102,751	1,102,751			

Project / Activity	YtD Expenses	Carry f/wd + Annual Plan	Forecast	Budget Track	Progress / Track	Progress Comments
	\$0	\$0	\$0			
<b>Storm water</b>						
Hokitika Stormwater Mains Replacement	0	0	0	■	●	Now SWHOK Mains
Bealey St Pump Upgrade	0	20,480	20,480	■	●	
Contribution towards new developments	0	10,240	10,240	■	●	
Hokitika Stormwater Mains Replacement	0	161,178	161,178	■	●	As above. Work underway on numerous replacement projects. One awarded, two getting priced. (IBIS # 7241 been replaced with this one)
Hokitika - Pump upgrade (Sewell St)	462	36,442	36,442	■	●	Still waiting on HHE. Will look for alternative contractors to finish this project.
New Storm Water Service Requests	10,498	0	0	■	●	
	10,960	228,340	228,340			
<b>Cemeteries</b>						
Cemetery - Hokitika Improvements Ashes Berm	0	19,388	19,388	■	●	Pricing underway
Cemetery - Hokitika Upgrade and expansion	2,328	32,408	32,408	■	●	Pricing underway
Cemetery - Hokitika Improvements	0	11,354	11,354	■	●	Pricing underway
Cemetery - Stafford Cemetery Infrastructure Improvements	0	15,000	15,000	■	●	Waiting on community group to do physical work
Cemetery - Ross Berm development	13,918	20,000	20,000	■	●	Ongoing
	16,245	98,150	98,150			
<b>Swimming pools</b>						
Swimming Pool Hokitika Refurbishment	925,826	2,173,167	2,173,167	■	●	Work is ongoing. pool opening is 10 October 2023 and practical completion is 14 April 2024
Swimming Pool Ross - EQ strengthening	0	10,000	10,000	■	●	Engineer appointed. Steel almost rusted through. Quotation for repair.
Swimming Pool Ross - Replace novalite, windows & roof	0	14,783	14,783	■	●	Engineer appointed. Steel almost rusted through. Quotation for repair.
	925,826	2,197,950	2,197,950			
<b>Facilities &amp; leisure services - other</b>						
Carnegie Building	61,031	247,388	247,388	■	●	Practical Completion done. Few snags - minor.
2023 Westland Anniversary Expanded Legacy Digital Initiative	20,732	197,500	197,500	■	●	
CF Bruce Bay Community Hall Safety Projects	39,360	45,576	45,576	■	●	
Bruce Bay Hall Restoration - Installation of rear entrance	0	41,661	41,661	■	●	
Hokitika Clock Tower Upgrade	288	14,934	14,934	■	●	
Solid fuel fire install - Haast Hall - Samuel Blight	397	55,719	55,719	■	●	
New windows and curtains, new sliding door at Greypower	198	45,192	45,192	■	●	
Kokatahi Hall - seismic assessment, electrical board, heating	179	46,259	46,259	■	●	
Stormwater Drainage, Potable Water Filtration, Gas water	149	41,150	41,150	■	●	
Water Pump and Filtration & Carpark releveling quote	327	12,080	12,080	■	●	
Supply and install 3 Bay Pole Shed 13.5m x 9m	6,153	69,509	69,509	■	●	Awaiting Consents on 2 bay and 3 bay
Buildings - Carnegie building fitout	0	1,485,000	1,485,000	■	●	Finalising design TC and Laureen. Must come back to Council.
Hokitika Xmas Lights and Banners	11,960	98,220	98,220	■	●	To be scoped up with more detail.
Hokitika Heritage Park Infrastructure	12,145	135,000	135,000	■	●	Erle working through with the Heritage park.
Hokitika Cenotaph Refurbishment	0	86,846	86,846	■	●	Underway, still on target for November 2023
Buildings - Custom House - repile building	10,334	0	0	■	●	On hold
Franz Josef Urban Revitalisation Plan	2,122	186,139	186,139	■	●	Rubbish bins ordered - Kea proof
Heritage area lighting and banners	0	57,848	57,848	■	●	Heritage lighting on Gibson Quay
Heritage Park Industrial Building 6	0	25,600	25,600	■	●	Maintenance work
Heritage Park Industrial Building 9	0	2,560	2,560	■	●	Maintenance work
Hokitika revitalisation plan	1,130	84,234	84,234	■	●	CBD working group - forward planning
Purchase of Land \$30k & Erect Pole Shed	0	90,000	90,000	■	●	Community wants to build an implement shed. Pricing underway and negotiations for land purchase for the building is underway.
	166,505	3,068,416	3,068,416			

Project / Activity	Ytd Expenses	Carry f/wd + Annual Plan	Forecast	Budget Track	Progress / Track	Progress Comments
	\$0	\$0	\$0			
<b>Parks &amp; reserves</b>						
Reserves - Hokitika dog park	0	20,250	20,250	■	●	Need additional funding before this can progress.
Buildings - Pakiwaitara Earthquake structural works	0	448,838	448,838	■	●	No further spent without a business case going to council
Buildings - Pakiwaitara: Westland Discovery Centre fitout	0	0	0	■	●	No further spent without a business case going to council
Otira Public Toilets	0	325,000	325,000	■	●	Final costing in. Community to review specs. 10-12 week delivery. \$392K
Cass Square toilets	12,855	0	0	■	●	Dig out done, concrete pad this week. 2 month project. 17k coin operated e bike charger. 30-40 for eftpos or app charger.
Cass Square - new developments	0	134,977	134,977	■	●	No further spent without a business case going to council
Cass Square - Upgrade of Playground equipment	2,208	1,122,077	1,122,077	■	●	No further spent without a business case going to council
Cass Square Skate Park	0	443,865	443,865	■	●	Deferred to next round of Lotteries Community Facilities - waiting on annual plan process. On hold
Cass Square - Turf Improvements	0	16,097	16,097	■	●	After any significant damage (Opex)?
Playground - Haast equipment upgrades to meet standards	0	3,072	3,072	■	●	Minor as required, no planned upgrades
Playground - Kumara equipment upgrades to meet standards	0	3,072	3,072	■	●	Minor as required, no planned upgrades
Playground - Whataroa equipment upgrades to meet	0	1,536	1,536	■	●	Minor as required, no planned upgrades
Buildings - Hari Hari House Insulation	0	15,360	15,360	■	●	Darcy getting quotes
Buildings - Fox house re-roof	0	26,200	26,200	■	●	Darcy getting quotes
Buildings - Fox House Insulation	0	0	0	■	●	Darcy getting quotes
Hari Hari Hall Upgrade - heat pump, roof screws and sputing	169	11,585	11,585	■	●	Waiting on quotes from the community. Starting on site this week.
Cycle Trail - Minor infrastructure (shelters etc)	0	74,064	74,064	■	●	Few items to be completed
Cycle Trail - Lake Kaniere Stage 1	574	0	0	■	●	Awaiting land transfer
Cycle Trail - Kaniere water race bridges	132,281	145,147	145,147	■	●	Physical works completed.
Larrikins Road	34,151	63,117	63,117	■	●	Waiting on Stantec
Cycle Trail - Mahinapua Boardwalks & Bridges	1,348	334,244	334,244	■	●	Design completed. Schedule of works with Issac's
Cycle Trail - Mahinapua viewing platform	34,149	53,543	53,543	■	●	Underway. Contractors on site.
Cycle Trail - Safety enhancements	5,990	88,390	88,390	■	●	Needs programming
WCWT Extreme Weather Event 2023	44,144	0	0	■	●	Completed. Jen to look if it can be capitalised.
WCWT Totara Bridge Stage 1 - b/forward from 2025 (urgent)	34,427	279,723	279,723	■	●	waiting on Issac's for pricing
WCWT Totara Bridge Stage 2 & 3	0	400,000	400,000	■	●	
Cycle Trail - Wainihini wet weather route bridge	0	320,000	320,000	■	●	Under consideration
Racecourse Dev-Master Plan-Residential	62,884	1,896,828	1,896,828	■	●	No further spent without a business case going to council
Racecourse Dev-Stormwater	0	0	0	■	●	No further spent without a business case going to council
Racecourse Dev-Event Zone	0	512,000	512,000	■	●	No further spent without a business case going to council
Strategic land purchases	0	110,000	110,000	■	●	Police land behind Council Building. No progressing - remove forecast
Reserves - Waterfront Development: Beach access;	1,750	111,144	111,144	■	●	Work to start April 2024 approximately
	366,929	6,960,127	6,960,127			
<b>Land transportation</b>						
211 Unsealed Road Metalling	3,060	250,000	250,000	■	●	On going activity
212 Sealed Road Resurfacing	22,358	1,050,000	1,050,000	■	●	
213 Drainage Renewals	129,967	176,348	176,348	■	●	
215 Structures Component Replacement/216 Bridge &	0	250,000	250,000	■	●	
216 Bridge & Structure Renewals	0	250,000	250,000	■	●	
222 Traffic Services Renewals	4,122	140,018	140,018	■	●	Annual remarking and signs
214 Sealed Road Pavement Rehabilitation	16,927	200,000	200,000	■	●	
212 SPR Sealed Road Resurfacing	0	150,000	150,000	■	●	
213 SPR Drainage Renewals	0	20,172	20,172	■	●	
216 SPR Bridge & Structure Renewals	0	70,000	70,000	■	●	
215 SPR Structures Component Replacement/216 SPR Bridge &	0	75,000	75,000	■	●	
222 SPR Traffic services renewals	1,590	10,000	10,000	■	●	
214 SPR Sealed Road Pavement Rehabilitation	0	150,000	150,000	■	●	
Low Cost Low Risk - Local Cauldron Creek	0	350,000	350,000	■	●	
Low Cost Low Risk - SPR	30,160	500,000	500,000	■	●	
Footpath upgrades	103,848	100,000	100,000	■	●	
	312,032	3,741,538	3,741,538			

Project / Activity	YTD Expenses	Carry f/wd + Annual Plan	Forecast	Budget Track	Progress / Track	Progress Comments
	\$0	\$0	\$0			
<b>Unbudgeted capital expenditure</b>						
Efficient Energy Centre	0:	0:	0			No further action. To be expensed.
Necessary Upgrade for leaking roof over the stairwell	0:	0:	0			
Necessary work on Pakiwaitara including kitchen	5,120:	0:	0			
Necessary work on Museum Buildings including Drumond Hall	0:	0:	0			
Library Building Miscellaneous Improvements	2,548:	0:	0			
	7,668	0	0			
<b>Funded Projects</b>						
Mayors Task Force for Jobs - Assets	18,585:	0:	0			
	18,585:	0:	0			
<b>Total</b>	<b>2,159,520:</b>	<b>24,232,628:</b>	<b>24,232,628</b>			

## Treasury Report

### Summary

The purpose of this section of the Quarterly Report is to provide an update on Council's Treasury Position as at **30 September 2023**.

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

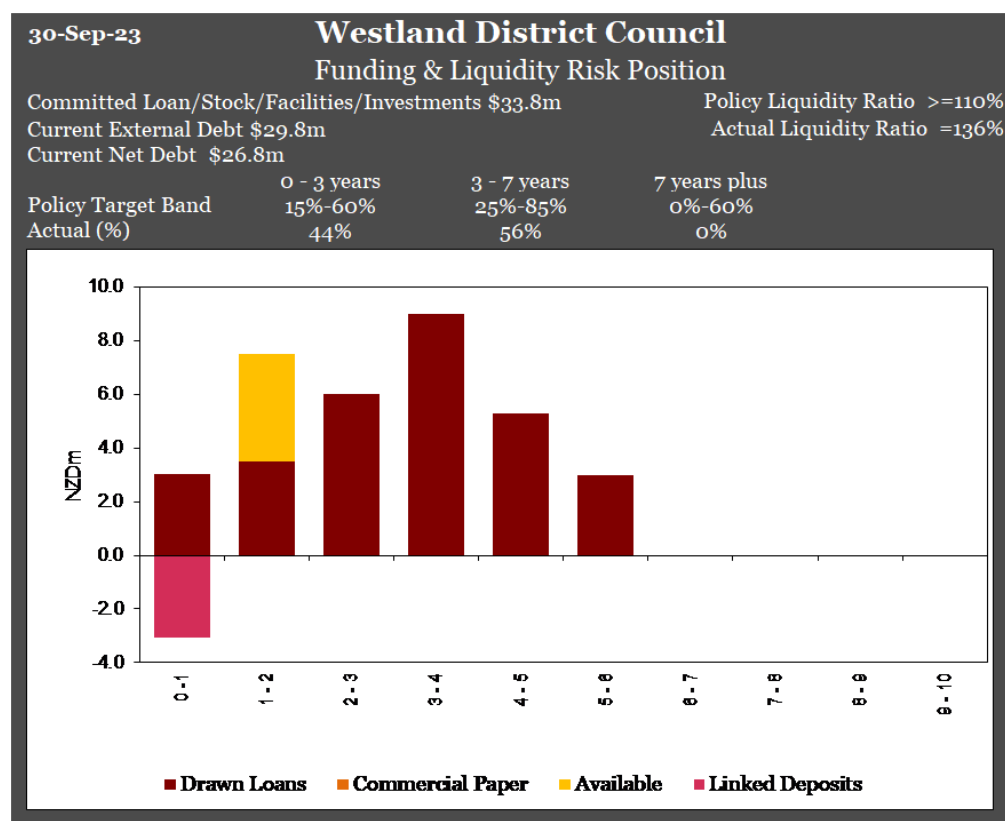
- Council's debt position
- Debtors (Sundry and Rates)
- Loans
- Other Borrowings (if any)
- Swap
- Internal borrowing
- Cash Investments
- Deposits
- Debtors by Activity & Debt collection
- Reserve Funds report

Council has contracted PWC as an independent treasury adviser.



## Loans

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



### Liquidity and Funding Risk Control Limits:

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

Council's policies require a liquidity cover of 110% of current debt. Council has 3.1m of term deposits and \$7.2m cash at bank available as at 30 September 2023 and a \$4m credit facility with Westpac which resulted in a liquidity coverage ratio of 136%. The forecast debt for the current financial year is \$32.8m.

Amount	Rate	Maturity
3,000,000	5.65%	15/04/2024
2,300,000	5.65%	15/04/2025
1,200,000	5.65%	15/04/2025
18,352	7.05%	1/07/2025
1,500,000	5.65%	15/04/2026
1,000,000	1.39%	15/04/2026
1,500,000	1.14%	15/04/2026
2,000,000	5.65%	15/04/2026
1,500,000	3.88%	15/04/2027
1,500,000	1.23%	15/04/2027
3,000,000	5.65%	15/04/2027
3,000,000	5.63%	15/04/2027
1,300,000	5.65%	18/04/2028
1,000,000	5.65%	15/05/2028
3,000,000	5.65%	15/05/2028
3,000,000	5.66%	20/04/2029
29,818,352	Total	

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

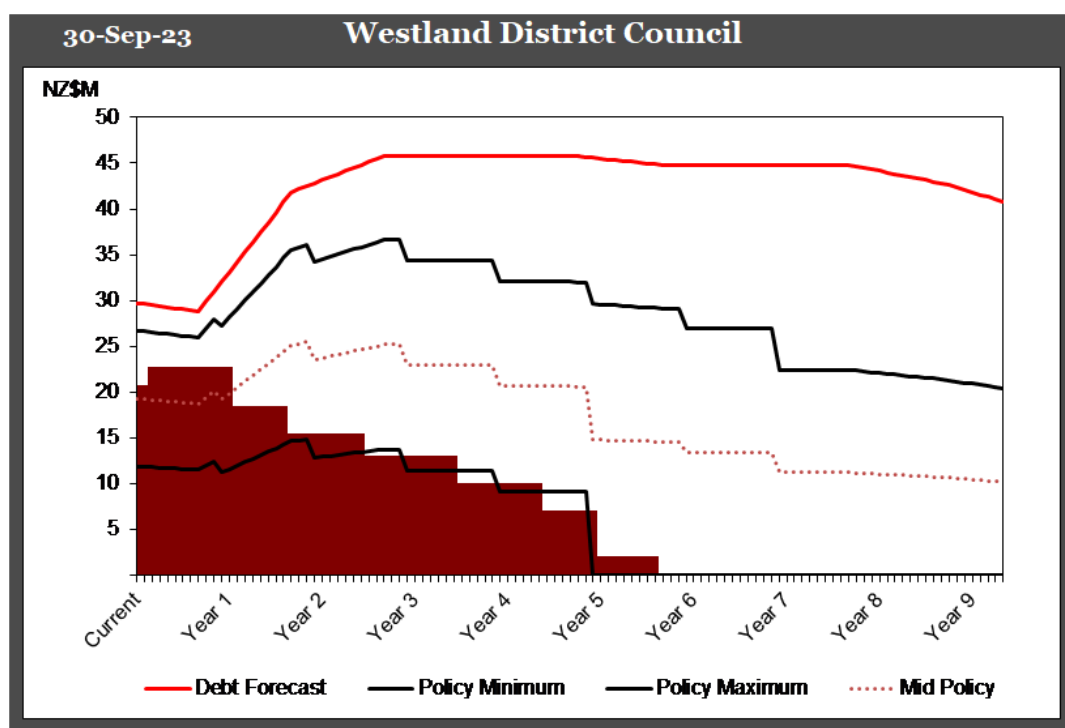
## Swaps

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

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

## Interest Rate Risk Position

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



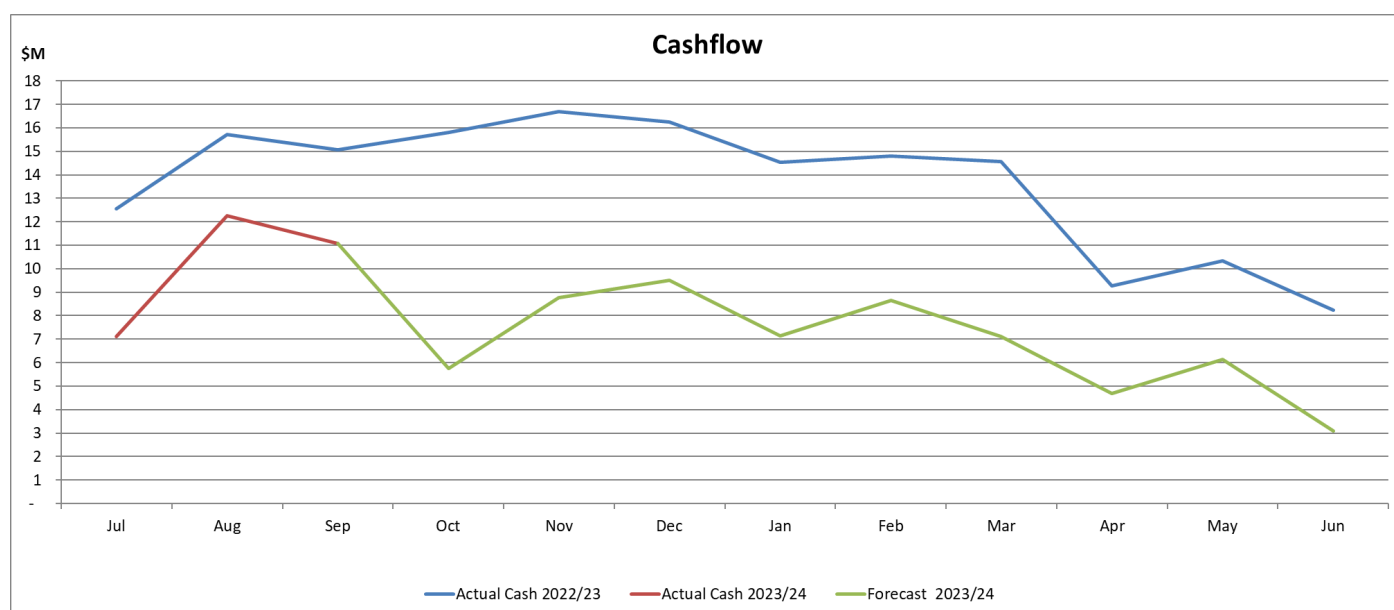
## Internal Borrowing

Internal Borrowing as at 30 September 2023

	\$
Kaniere sewerage	29,207
Hannah's Clearing water services	<b>8,768</b>
<b>Total</b>	<b>37,975</b>

## Cash Investments

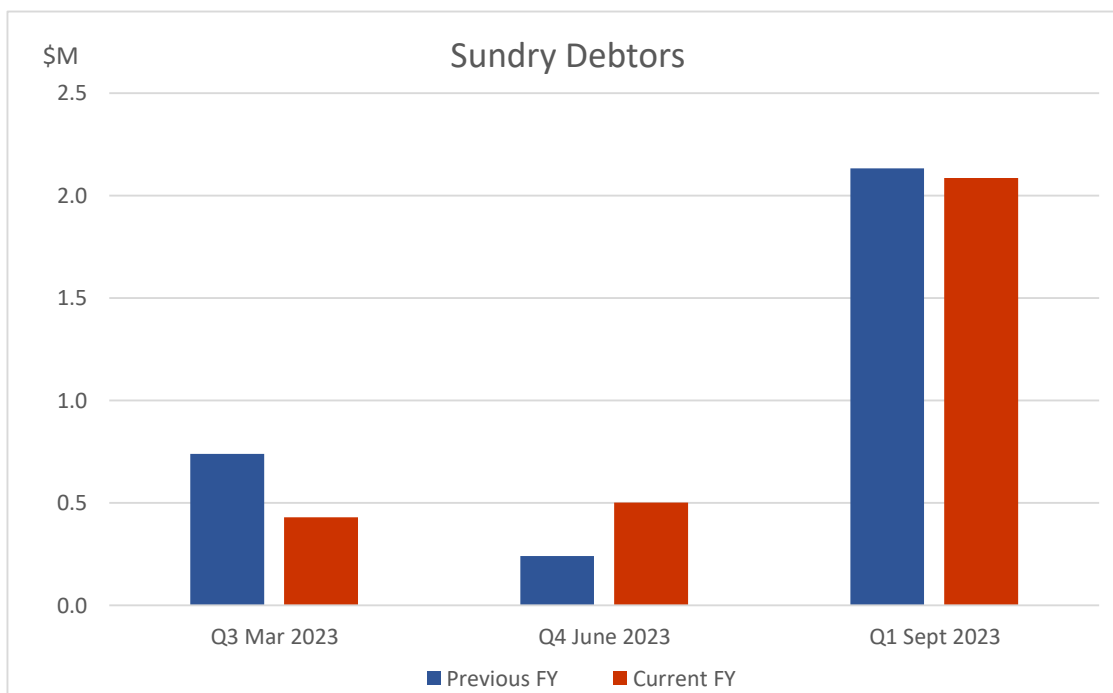
Cash flow actual/ forecast as at 30 September



## Debt position

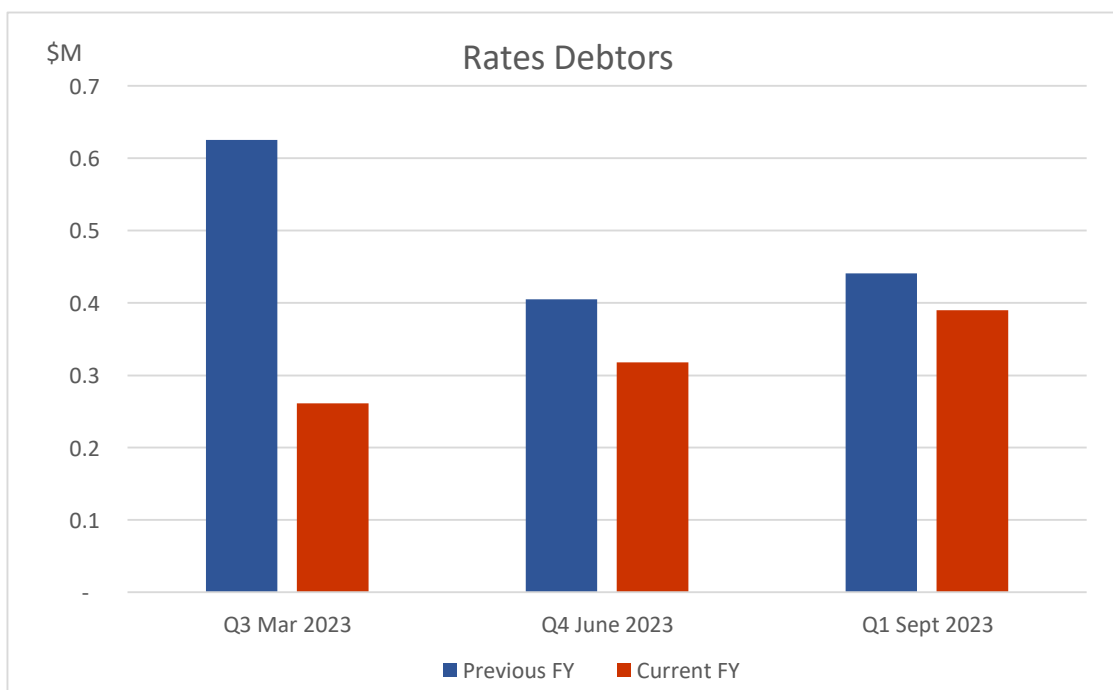
### Sundry debtors

Outstanding Sundry debtors as at 30 September 2023 stands at \$390k which is \$51k lower than Q1 2021/22 financial year sundry debtors at \$441k.



### Rates debtors

At 30 September, rates debtors figure total \$2,086k which is \$48k less than Q1 2021/22 financial year rates debtors at \$2,134k.



## Debtors by activity

30/09/2023					
Type	Over 90 Days	60-90 Days	30-60 Days	Current	Total (\$)
Building consents	51,945	12,705	20,961	33,327	118,938
Building Warrants	480	1,600	1,440	2,594	6,114
Resource consents	13,630	3,200	5,091	24,375	46,296
Sundry debtors	36,093	1,500,351	301,591	76,556	1,914,590
<b>Grand Total</b>	<b>102,147</b>	<b>1,517,856</b>	<b>329,083</b>	<b>136,852</b>	<b>2,085,938</b>
30/09/2022					
Type	Over 90 Days	60-90 Days	30-60 Days	Current	Total (\$)
Building Consents	12,782	1,978	4,874	16,267	35,900
Building Warrants	450	1,800	2,364	1,769	6,383
Resource Consents	531	14,901	1,313	9,055	25,800
Sundry Debtors	54,151	89,983	147,905	1,773,487	2,065,527
<b>Grand Total</b>	<b>67,914</b>	<b>108,662</b>	<b>156,456</b>	<b>1,800,578</b>	<b>2,133,610</b>

## Debt collection

Credit Recoveries performance as at 30 September for active debt:

Credit Collection Sep-23					
Credit Recoveries Ltd	Opening Balance	Debt Placed	Paid to us	Balance Outstanding	Recovery Rate
Sundry Debtors	660	-	-	660	0.0%
<b>Rates Debtors</b>	-	-	-	-	
Resolve Collections Ltd					
Resolve Collections Ltd	Opening Balance	Debt Placed	Paid to us	Balance Outstanding	Recovery Rate
Sundry Debtors	7,379	1,343	80	8,642	1%
<b>Rates Debtors</b>	<b>128,009</b>	<b>24,993</b>	<b>14,571</b>	<b>138,431</b>	<b>10%</b>
<b>Total Credit Collection</b>	<b>136,048</b>	<b>26,336</b>	<b>14,651</b>	<b>147,732</b>	<b>9%</b>

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

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

## Reserve Funds Report

### Summary

#### **Reserves are divided into two categories:**

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

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

#### **Financial Management Principles for Reserve Funds**

- There are no reserves that are required to be represented by specific cash funds. Council therefore takes a portfolio approach to treasury management.
- Reserves are funded by interest income from investments and available borrowing capacity.
- Reserve balances will grow by interest calculated at the weighted average 90 day bill rate, transferred quarterly into the reserve.
- During 2023/2024 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 2023/2024.
- 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 2023 \$000	Transfers into fund \$000	Transfers out of fund \$000	Balance 30 Sept 2023 \$000
Kumara Township fund	Township funding for the purpose of community related projects		4		4
Harihari township	Township funding for the purpose of community related projects	2	3	(14)	(8)
Whataroa township	Township funding for the purpose of community related projects	2	4		5
Ross township	Township funding for the purpose of community related projects		4		4
Haast township	Township funding for the purpose of community related projects	(3)	4		1
Franz township	Township funding for the purpose of community related projects	2	8	(35)	(25)
Fox township	Township funding for the purpose of community related projects	1	8	(35)	(26)
Kokatahi community fund	Township funding for the purpose of community related projects		2		3
Foreshore	Foreshore Protection for groyne replacement on the foreshore.	12			12
Glacier country promotions	Targeted rates collected from Glacier Country to provide funding for marketing projects.		19	(59)	(40)
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.)	72	1		73
Guy Menzies trust	Surplus from Guy Menzies Day Event.	1			1
Emergency contingency fund	Fund to support Westland in a Civil Defence emergency.	67	1		68
Marks Road reserve fund	Net Sale proceeds of section of Marks Road Reserve to be split between Haast Civil Defense and the Haast Community	91	1		92
Transport renewals	For funding the renewal of roads and bridges.	1138	15	(57)	1097
Water renewal	For funding the renewal of water supplies networks	3086		(128)	2958
Waste water renewal	For funding the renewal of sewerage and sewage networks	1980		(3)	1977
Solid Waste Renewal	For funding the renewal of solid waste systems	(9)			(9)
Stormwater renewal	For funding the renewal of stormwater systems	732			731
Parks and Reserves renewals	For funding Parks, Reserves, Public Toilets, Ross Pool and Cemeteries Asset Renewal	939	13		953
Building renewals	For renewal of all Council operational buildings.	1625	23	(119)	1529
Administration renewals	For renewal of office equipment, furniture, technical equipment, vehicles and technology	586	8	(25)	570
Library renewals	To replace library books	330	5	(12)	323
Westland Racing Club reserve fund	Westland Racing Club transferred the racecourse and \$250k to WDC	226	3		229
General Rates Funding Reserve	For operating costs not covered by rates due to holding rates to a maximum rate percentage increase	(2020)			(2020)
Total Council Created Reserves		8,862	127	(486)	8,503

Restricted Reserve Funds					
Reserve	Purpose of each reserve fund	Balance 1 July 2023 \$000	Transfers into fund \$000	Transfers out of fund \$000	Balance 30 Sep 23 \$000
Offstreet Parking	Collected from developments in town to pay for off-street parking. Imposed by RMA/District Plan	63	1		64
Reserve Development	Monies collected from developments. Imposed by RMA/District Plan	546	45	(5)	586
Museum Assistance Fund	Originally the Museum Bequest Fund	40	1		41
Kumara Endowment Fund	Proceeds from sale of Endowment land. Our brief research has not identified the specific terms of the endowment.	379	5		384
Euphemia Brown Bequest	Interest earned on funds administered by Public Trust Offices for the estates of Euphemia & William E. Brown.	26			26
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	78	1		79
Ross Endowment Land	Various endowment land parcels in Ross sold over time.	55	1		56
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	(5)		(1)	(6)
Total Restricted Reserves		1,212	55	(5)	1,262
Total Reserves		13,111	10,892	(13,880)	10,124

# Report to Committee



**DATE:** 9 November 2023

**TO:** Risk and Assurance Committee

**FROM:** Information Manager

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## Policy Working Group Update

### 1. Summary

- 1.1. The purpose of this report is to update the committee on the work of the Westland District Council (WDC) Policy Working Group.
- 1.2. This issue arises from the requirement to have a coherent procedure for Approving/Resolving Policies and the general management of the Policy lifecycle. There is a legislative requirement to have a range of policies and other Mandatory Documents.
- 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 Update and recommend the continued work on both the Audit of Policies and the creation of a documented process for managing policies.

### 2. Background

- 2.1 The reason the report has come before the Committee is due to a number of factors:
  - 2.1.1 Mandatory Documents Register published in 2020 has not been addressed.
  - 2.1.2 Internal confusion over process of developing, approving and publishing a policy.
  - 2.1.3 Multiple copies and out of date copies of policies are in circulation.
  - 2.1.4 There is no single source of truth for staff and the public to review our policies.

### 3. Current Situation

- 3.1. The current situation is there is no documented method or process for developing or managing policies and Mandatory Documents.
- 3.2. There is no clear oversight of expired policies, policies that require review, missing policies. Initial analysis has shown that at least:
  - 3.2.1. 46% of policies are yet to be checked
  - 3.2.2. 48% of policies are not in our central repository
  - 3.2.3. 10% of policies are overdue / expired / require review.

### 4. Options



**4.1. Option 1** That the Committee receive the update and recommend the continued work on both the Audit of Policies and the creation of a documented process for managing policies.

Complete a full Audit of existing policies. Centralise the diverse locations of document storage, prioritise policy review based on legislative requirements, risk to council, overdue review status.

Document a simple process that is easily followed by staff for the production and management of the Policy Lifecycle. Develop a Central repository of Policies (and other Mandatory Documents) as a “single source of truth”, which can be easily accessed and monitored for compliance.

## **5. Risk Analysis**

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

- 5.1.1. Non-Compliance: Failure to manage mandatory documents and policies can result in non-compliance with legislation. This can lead to legal repercussions, fines, and damage to Council's reputation.
- 5.1.2. Inconsistent Decision-Making: Without clear and up-to-date policies, Councillors may make inconsistent decisions, leading to confusion, inequities, and potential legal challenges from affected parties.
- 5.1.3. Loss of Institutional Knowledge: Inadequate document management can lead to the loss of institutional knowledge when experienced staff members leave or retire. Vital information may not be properly documented or transferred to successors, impacting the continuity and effectiveness of the organization.
- 5.1.4. Risk of Corruption: Inadequate controls over documents and policies can create opportunities for corruption and unethical behaviour within the organization. Without proper oversight, individuals may exploit gaps in the system for personal gain.
- 5.1.5. Public Trust Erosion: Council relies on public trust to function effectively. If the public perceives that documents and policies are mismanaged or not readily accessible, it can erode trust in Council's ability to serve our ratepayers.
- 5.1.6. Auditing and Reporting Challenges: Inaccurate or missing documentation can make it difficult to undergo audits and generate accurate reports.
- 5.1.7. Litigation Risk: Incomplete or poorly managed policies can expose council to litigation risks.
- 5.1.8. Resource Wastage: Inefficient document and policy management can result in the wastage of resources, both in terms of time and money.

## **6. Health and Safety**

6.1. Health and Safety has been considered and the following items have been identified:

- 6.1.1. Increased Safety Risks: When health and safety policies are not properly documented, communicated, or enforced, it can lead to an increase in safety risks which may result in accidents, injuries, and even fatalities among employees or members of the public.
- 6.1.2. Employee Health and Well-being: Poorly managed policies can impact employee health and well-being. This includes issues related to work-life balance, stress management, access to health services, and other factors that affect the physical and mental health of employees.
- 6.1.3. Legal Liability: If health and safety policies and practices are not adequately documented or enforced, Council may face legal liability for injuries, illnesses, or accidents that occur as a result of negligence.

## **7. Significance and Engagement**

7.1. The level of significance has been assessed as being low as the issues are administrative in nature.

7.1.1.No public consultation is considered necessary.

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

8.1. Option 1 – Continue with inhouse working group activities to complete a full audit and develop processes and procedures going forward. Work is undertaken under the remit of Corporate Services & Information Management.

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

9.1. The preferred option is Option 1.

9.2. The reason that Option 1 has been identified as the preferred option is that no real alternative is available or suitable.

## **10. Recommendation(s)**

10.1. That the report be received.

10.2. That any feedback, suggestions, or recommendations for the working group be provided at the committee's earliest convenience.

10.3. That the Committee recommend the continued work on both the Audit of Policies and the creation of a documented process for managing policies.

**Richard Morris**  
**Information Manager**

# Report to Committee



**DATE:** 09 November 2023  
**TO:** Risk and Assurance Committee  
**FROM:** Information Technology Manager

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## **PRIVACY COMMISSION RAISES THE MINIMUM-SECURITY LEVEL FOR ACCESS TO COMPUTER NETWORKS**

### **1. Summary**

- 1.1. The purpose of this report is to notify this committee of what action Council has taken as a result of being notified of the minimum level of security expected on Council computer networks by the Office of the Privacy Commission (OPC).
- 1.2. This issue arises from a memo from one of Council's security advisers about the new requirements for minimum authentication level from the OPC for small businesses or organisations that hold or share personal information digitally, attached as Appendix 1
- 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 the Risk and Assurance Committee (R&A) receive this report.

### **2. Background**

- 2.1 The reason the report has come before the R&A Committee is due to the fact that Council security level for minimum authentication did not meet the minimum requirements of the Privacy Commission.
- 2.2 The potential consequences for being found in breach of the Privacy Act 2020 can be quite severe. According the OPC, the Human Rights Review Tribunal (HRRT) has said fees and penalties for breaches of the Privacy Act 2020 will range up to \$10,000 for less serious issues, more serious cases can range from \$10,000 to around \$50,000, and the most serious cases will range from \$50,000 upwards. To date, the most the HRRT has awarded for a privacy matter is just over \$168,000.

### **3. Current Situation**

- 3.1. The current situation addresses this issue by granting staff access rights though the WDC firewall to enable them to log in from home, enabling working from home.
- 3.2. This was done by enabling only people on our Active Directory (Staff) to have access from home. There is still a possibility for credentials to be stolen and used maliciously to gain access to WDC Networks, however with the upgraded firewalls it is hoped that this would be less likely.

#### **4. Options**

- 4.1. Option 1: Do nothing and accept the risk.
- 4.2. Option 2: Cease allowing staff to work from home.
- 4.3. Option 3: Upgrade Westland's cybersecurity level and bring in 2 factor authentication on all access from outside the Council buildings.

#### **5. Risk Analysis**

- 5.1. Risk has been considered and the following risks have been identified; financial risk – heavy fines if WDC has a security breach and we do not have MFA implemented.
- 5.2. Reputational risk if Council has a breach with a loss of customer trust.

#### **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 low.
  - 7.1.1.No public consultation is considered necessary.

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

- 8.1. Option 1 – Do nothing and accept the risk.
  - 8.1.1.The risk level for this is too high.
- 8.2. Option2 - Cease allowing staff to work from home.
  - 8.2.2 Since Covid, staff have had the option to work from home if necessary.
- 8.3. Upgrade Westland's cybersecurity level and bring in 2 factor authentication on all access from outside the Council buildings.
  - 8.3.3 This has already been implemented.

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

- 9.1. The preferred option is Option 3.
- 9.2. The reason that Option 3 has been identified as the preferred option is that Council has been in the process of upgrading the firewall's when this notification came through. As part of the upgrade, Council has implemented 2 Factor Authentication for access through Council firewall and onto the network.

#### **10. Recommendation(s)**

- 10.1. That the report be received.

**Peter Oliver**  
**Information Technology Manager**

**Appendix 1: The Office of the Privacy Commissioner email.**

### UNCLASSIFIED

Good morning,

The Office of the Privacy Commissioner (OPC) has recently raised the bar for the minimum authentication level in New Zealand. The OPC has stated, “Two-factor authentication is a bare minimum we would expect for small businesses or organisations that hold or share personal information digitally. If you are a small business that has a cyber-related privacy breach and do not have at least two factor-authentication in place **expect to be found in breach of the Privacy Act.**”

OPC defines “personal information” as: “... any information which tells us something about a specific individual. The information does not need to name the individual, as long as they are identifiable in other ways, like through their home address”. Based on this, it is safe to say nearly (if not) every business holds some personal information, whether it be that of clients, suppliers, contractors, or employees. The same is also true of local and central government entities.

Clearly, the OPC is saying a username and password is no longer enough, and multi-factor authentication (MFA) should now be considered the starting point.

MFA typically requires something you know (e.g., a password) and something you have (e.g., a smartcard or your phone) or something you are (e.g., a fingerprint, iris scan, or voice pattern). These, when used in combination, provide a much higher level of assurance that someone attempting to authenticate is who they claim to be. MFA has also proven highly effective at stopping attackers, with Microsoft stating it stops 99.9% of account compromise attacks.

The potential consequences for being found in breach of the Privacy Act 2020 can be quite severe. According the OPC, the Human Rights Review Tribunal (HRRT) has said fees and penalties for breaches of the Privacy Act 2020 will range up to \$10,000 for less serious issues, more serious cases can range from \$10,000 to around \$50,000, and the most serious cases will range from \$50,000 upwards. To date, the most the HRRT has awarded for a privacy matter is just over \$168,000.

Based on this new stance from the OPC, SSS urges our clients to carefully consider all ways in which someone can access the personal information they hold, and whether these are all protected by MFA. If they are not, the organisation may be exposed a significant and potentially unmanaged risk.

Should you have any questions regarding this advisory, please reach out to your primary SSS contact in the first instance or reply to this email.

Regards, Gavin

Gavin Willbond – Principal Cybersecurity Consultant

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# Report to Committee



**DATE:** 09 November 2023

**TO:** Risk and Assurance Committee

**FROM:** HR Advisor

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## Review of Policy

### 1. Summary

- 1.1. The purpose of this report is to present a new policy (as attached in Appendix 1) for review:
  - 1.1.1. Staff Departure Policy (replacing Farewell Policy and Providing References for Staff Policy)
- 1.2. This issue arises from the Terms of Reference (ToR) to review policy as part of Internal Control.
- 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 the Risk and Assurance Committee review the policy as above.

### 2. Background

- 2.1. The reason the report has come before the Risk and Assurance Committee is due to the delegated authority to review policies as part of Councils internal controls.
- 2.2. The Staff Departure Policy required development as the Staff Farewell Policy and Providing References for Staff Policy were out of date and in need of review.

### 3. Current Situation

- 3.1. The new Staff Departure Policy was developed by the HR Advisor to replace the Farewell Policy and Providing References for Staff Policy. It was adopted by the Executive Leadership Team 3 July 2023.

### 4. Options

- 4.1. Option 1 – Review the following policy:
  - 4.1.1. Staff Departure Policy
- 4.2. Option 2 – Do not review the new policy as above
- 4.3. Option 3 – Review the new policy as above and recommend amendments (to be specified).

## **5. Risk Analysis**

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

5.1.1. Financial, legal and reputational risks of:

- 5.1.1.1. failing to comply with legislative requirements and Sensitive Expenditure requirements
- 5.1.1.2. reputational damage – public perceptions regarding expenditure
- 5.1.1.3. reputational damage – potential for inaccurate endorsements of past employees

## **6. Health and Safety**

6.1. Health and Safety has been considered and the following items have been identified:

6.1.1. No health and safety issues identified.

## **7. Significance and Engagement**

7.1. The level of significance has been assessed as being low.

7.1.1. No public consultation is considered necessary.

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

8.1. Option 1 – Review new policy as above

8.1.1. There are no financial implications to this option; **or**

8.2. Option 2 – Do not review new policy as above

8.2.1. Potential for legal, financial, and reputational risk as above; **or**

8.3. Option 3 – Review new policy as above and recommend amendments (to be specified)

8.3.1. There are no financial implications to this option

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

9.1. The preferred option is Option 1.

9.2. The reason that Option 1 has been identified as the preferred option is that this policy has been through internal peer review and the Executive Leadership Team for approval.

## **10. Recommendation(s)**

10.1. That the report be received.

10.2. That the Staff Departure Policy be reviewed by the Risk and Assurance Committee and provide any recommendations for staff to consider.

**Kate Campbell**  
**HR Advisor**

**Appendix 1: Staff Departure Policy**

## Staff Departure Policy

### 1. Purpose

The purpose of this policy is to ensure employee exits are managed appropriately and consistently.

#### 1.1 Scope

This policy applies to employees of Westland District Council. This policy replaces the Providing References for Staff Policy and the Farewell Policy.

#### 1.2 Commencement

Policy and comes into force once confirmed by the ***Risk and Assurance Committee at their next meeting.***

#### 1.3 Definitions

“Employee” – A person employed to do any work for hire or reward under a contract of services (commonly called an employment agreement).

### 2. Policy

#### 2.1 Notification of staff departure

- Line managers are responsible for notifying all staff of an impending employee departure in a timely manner and making arrangements for completing off-boarding tasks as required.

#### 2.2 Gifts

- All gifts must be in accordance with the Sensitive Expenditure Policy and the Staff Gifts and Hospitality Policy.
- Council will contribute towards a gift an amount of \$50 per year of service with a maximum of \$250, to come from the Chief Executive budget.
- Staff are at liberty to undertake their own collection to contribute towards a gift for departing staff members (to be organised by the relevant department).
- Any gift shall be tangible, in the form of a gift or gift voucher. Gifting of cash is not appropriate.

#### 2.3 Functions

- The departing employee must be comfortable with any function arrangements such as a morning tea or after work function. Attendance at a farewell function is restricted to Council employees, and any other person extended an invite by the departing employee, including family/partners.
- Functions should be held in an appropriate venue, such as the staff room or Council Chambers. Larger, public venues may be considered for a retirement function where a large number of attendees are anticipated.
- Alcohol is not permitted at any farewell function on Council premises without an appropriate Special Licence being in place. Alcohol at external venues is at the cost of attendees.
- Any Council contribution to costs for a farewell function are at the discretion of the Chief Executive but consideration must be given as to what is appropriate given length of service, type of function and in accordance with the Sensitive Expenditure Policy and the Staff Gifts and Hospitality Policy.

#### 2.4 Exit Survey/Interview

- All departing staff will be offered the opportunity to complete a confidential Exit Survey or Interview, the results of which will be collated to determine attrition trends.



# Staff Departure Policy

## 2.5 References and Certificates of Service

- Council will provide a Certificate of Service for past or present staff if requested. The Certificate shall be on letterhead paper, and is limited in content to include the following details:
  - Name(s)
  - Position(s) held
  - Details of duties undertaken, or copy of position description
  - Length of employment with Council
  - Date employment ended
  - Name and position of line manager
- Managers may provide a verbal reference where they have previously advised a direct reporting employee that they are comfortable doing so. Managers may choose to provide a personal written reference for past or present staff members, providing Council letterhead or email **is not used**.
- Note that writing a descriptive reference on Council letterhead is considered Serious Misconduct and will be managed in accordance with the Code of Conduct Disciplinary Procedures.

### 3. The following Westland District Council documents relate to this policy:

- WDC Employee Code of Conduct
- Sensitive Expenditure Policy
- Staff Gifts and Hospitality Policy

### 4. The following Legislation relates to this policy:

- Privacy Act 2020

### 5. Policy Review

To be reviewed within three years, or if there is a legislation change affecting this policy.

<b>Created:</b>	June 2023	<b>Date for review:</b>	July 2026
<b>Author:</b>	HR Advisor	<b>Authorised by:</b>	Exec Team 03.07.23
<b>Consulted on:</b>		<b>Version</b>	1

# Report to Committee



**DATE:** 9 November 2023

**TO:** Risk and Assurance Committee

**FROM:** Group Manager, Corporate Services and Risk Assurance

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## Review of Sensitive Expenditure and Staff Conflict of Interest Policies

### 1. Summary

- 1.1. The purpose of this report is to review the Sensitive Expenditure and Staff Conflict of Interests Policies.
- 1.2. This issue arises from the Terms of Reference (ToR) to review policy as part of Internal Control.
- 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 the Risk and Assurance (R&A) Committee receive the report and provide any recommendations for staff to consider.

### 2. Background

- 2.1. The reason the report has come before the Risk and Assurance Committee is due to the delegated authority to review policies as part of Council's internal controls.
- 2.2. Unless dictated by law, policies are generally reviewed every 3 years.
- 2.3. The Sensitive Expenditure Policy was last reviewed in 2022 however, the R&A Chair has asked to review again.
- 2.4. The Staff Conflict of Interest Policy is overdue for review, with the last review period being 2021. There have been no issues discovered of staff conflict of interest at this time.

### 3. Current Situation

- 3.1. The Sensitive Expenditure Policy was last updated in line with the Auditor General's guidelines and brought to the R&A Committee at that time.
- 3.2. The Staff Conflict of Interest Policy is overdue, however with the new policy working group work and now storing policies in the Laserfiche system reminders will be set, therefore policy review will be maintained better.

- 3.3. During the annual report audit the audit team have included a best practice recommendation on the audit management report around the Sensitive Expenditure Policy and reporting back to the R&A Committee.
- 3.4. So far no reporting of Sensitive Expenditure has been reported back to the Committee, now is the ideal time to review the policy and understand the R&A Committees requirement for reporting spend back.
- 3.5. It should be noted that there were no findings that suggested any misspend.
- 3.6. Most spend is captured and approved through the purchase order system and monthly review against budget.
- 3.7. Council only maintains one credit card with a low limit for on-line and one-off purchases where it is not possible to be invoiced.
- 3.8. The Chief Executive and no Councillors have a credit card.
- 3.9. The sensitive expenditure policy relates to both staff and elected members. The staff conflict of interest policy relates to staff as elected members are bound by the Local Authority (Members' Interests) Act 1968.

#### **4. Options**

- 4.1. Option 1 – Receive the report and provide any recommendations for staff to consider including in the policies and advise what reporting the Committee want provided on sensitive expenditure.

#### **5. Risk Analysis**

- 5.1. Risk has been considered and the following risks have been identified:
  - 5.1.1. Financial, legal, and reputational risks of:
    - 5.1.1.1. failing to comply with legislative requirements
    - 5.1.1.2. Potential fraudulent transactions

#### **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. Policy review is administrative.
  - 7.1.1.No public consultation is considered necessary.

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

- 8.1. Option 1 – Receive the report
  - 8.1.1. Provide any recommendations for staff to improve the policies.
  - 8.1.2. Advise what reporting the Committee want provided on sensitive expenditure.
- 8.2. There are no financial implications to this option.
- 8.3. The committee would be carrying out due diligence as part of the delegated authority through the committee terms of reference of internal control and risk management.
- 8.4. The matter on the audit management report will be closed as part of the next annual audit.

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

- 9.1. The preferred option is Option 1.
- 9.2. The reason that Option 1 has been identified as the preferred option is that reporting of sensitive expenditure to the committee will enhance further the risk management and internal control in mitigating fraudulent transactions.
- 9.3. The committee will be carrying out due diligence as part of the delegated authority.
- 9.4. Policy is maintained per best practice guidelines.

## **10. Recommendation(s)**

- 10.1. That the report be received.
- 10.2. Recommendations for staff to consider improving the policies.
- 10.3. Advise staff of the reporting requirements for future Risk and Assurance meetings on sensitive expenditure.

**Lesley Crichton**

**Group Manager, Corporate Services and Risk Assurance**

**Appendix 1:** Sensitive Expenditure Policy

**Appendix 2:** Staff Conflict of Interest Policy

## Sensitive Expenditure Policy

### 1. Purpose

The purpose of this policy is to provide elected members and managers with a clear framework for managing sensitive expenditure and ensure 'sensitive expenditure' is appropriately controlled.

This policy has therefore been developed, based on the Office of the Auditor General's 'Guidelines on Sensitive Expenditure for Public Entities'.

### 1.1 Scope

This policy applies to all elected members, employees, as well as any other individuals who may incur expenditure on Council's behalf or seek reimbursement from Council for expenditure incurred.

### 1.2 Commencement

This policy comes into force on 16 March 2022.

### 1.3 Definitions

- **Entertainment Expenses**  
Expenditure on food, beverages, tickets for events, and related supplies for events, involving one or more Council employee(s)/Elected Members and/or one or more guests, and the purpose of the expenditure is to represent the Council or provide reciprocity of hospitality or build business relationships in pursuit of Council goals.
- **Official Function**  
Social functions, entertainment events, ceremonies, meetings, special events and conferences that can be demonstrated to provide clear benefit to the Council. Such functions must be sanctioned by the Chief Executive.
- **Public Money**  
Funds/money collected by either central or local government. The Controller & Auditor-General guide states that because councils are dealing with public money and as such should be subject to the standards of probity and financial prudence expected of a public entity. These expectations are higher than those that exist in the private sector.
- **Sensitive expenditure**  
Any WDC expenditure that provides, or has the potential to provide, or has the perceived potential to provide a private benefit to an individual employee or elected member that is additional to the business benefit to the entity of the expenditure.  
It also includes expenditure that could be considered unusual for WDC's purpose and/or functions. Travel, accommodation, gifts and hospitality, credit cards and private use of Council assets are all examples of sensitive expenditure.

## 2. Policy

### 2.1 Travel and accommodation and meals expenditure

2.1.1 Elected members and employees may need to incur travel and accommodation costs while conducting Council business elsewhere in New Zealand or overseas.

2.1.2 All travel involving flights or rental cars and accommodation requires approval from the traveller's manager or for elected members, the Mayor.

2.1.3 Travel and accommodation should be booked by the business support officers using WDC approved travel consultants using the Laserfiche form. Travel should be booked well in advance unless urgent travel, to secure the most cost-effective airfares available.

2.1.4 Accommodation should be moderate, cost effective and appropriate to requirements, taking into account location, standard, safety and security, and preferably have a charge back facility for meals (not including Alcohol). Persons are encouraged to use this facility. Meals are required to be reasonable. Council will not reimburse any purchase of alcoholic beverages.

Where the chargeback facility is not used or unavailable all claims must be supported by tax receipts. Council will not reimburse mini bar expenses.

If meals are part of another package such as lunches and dinner included in conference registration, meal expenses cannot be claimed.

2.1.5 Travel arrangements will only be made for employees, elected members or other persons that Council are engaging for work purposes unless specifically pre-approved by the Chief Executive. Travel and associated costs of accompanying spouses, partners or other family members will not be organised or paid for by Council unless specifically pre-approved by the Chief Executive.

Care for dependants is generally a personal cost. Care of dependents in exceptional circumstances - the Chief Executive may authorise the reimbursement of actual and reasonable costs for care of dependent. Situations where this reimbursement may be appropriate include, when a staff member is unexpectedly required to perform additional duties at very short notice, or a dependant unexpectedly requires additional care that the staff member cannot provide because of the essential nature of their duties at the time.

2.1.6 Staff may be allowed to take private travel before, during or at the end of travel on business provided no additional cost is incurred and the private travel is incidental to the business purpose. Pre-approval is required by the traveller's manager.

2.1.6 Where the employee chooses to stay privately with friends or family that is not their main residence, provided this will not significantly result in extra travel or other costs being incurred, a daily allowance of \$50.00 per night may be claimed to allow for a gift or contribution to be given to the host.

2.1.7 While travelling in New Zealand tipping should not occur or will be a personal charge. While travelling outside NZ the principle of moderate and conservative should apply.

2.1.8 Council will not pay for membership of airline clubs. Air points earned as part of business travel accrue to the individual, air travel must not be used in order to accrue air points.

## 2.2 Motor Vehicles

2.2.1 The most economical forms of transport appropriate to the purpose of travel are expected to be used.

Council vehicles should not be used for private purposes except as provided for in formal employment arrangements.

2.2.2 The most economical type and size of rental car, consistent with purpose of travel is to be used when required for Council business.

Private use of a rental car should not incur any additional cost to Council and should be reasonable.

2.2.3 Staff members are expected to comply with traffic, parking, and other laws when on Council business. The driver is responsible for any fines for parking or traffic offences incurred while using Council, rental or own vehicle for company business.

2.2.4 Reimbursement rates for private vehicle use will be in line with the rate set by IRD. A completed claim based on distance travelled will be required through the employee reimbursement procedure.

2.2.5 Parking will be reimbursed provided that the most cost-effective parking option is utilised and the purpose of the trip is for approved Council business. A valid receipt must be provided.

2.2.6 The use of taxis should be moderate, conservative, and cost-effective relative to other forms of transport. Council travel bookers can pre-book taxis at the time of booking other travel arrangements.

### 2.3 Entertainment and Hospitality

**2.3.1 Employees receiving hospitality from external parties should refer to the Staff Gifts and Hospitality Policy which must be read in conjunction with this policy.**

2.3.2 Expenditure on entertainment and hospitality should be claimed by the senior member of the group and only for the following purposes:

2.3.2.1 Building relationships.

2.3.2.2 Representing the organisation.

2.3.2.3 Reciprocity of hospitality where the case has a clear business purpose and is within normal bounds; and

2.3.2.4 Recognising significant business achievement.

2.3.3 Supporting internal organisational development may also be a legitimate business purpose for moderate expenditure. This should be limited to:

2.3.3.1 Small team events to recognise achievement;

2.3.3.2 Would be no more than \$25 ; and be

2.3.3.3 Substantiated by appropriate documentation that includes receipts, when the event took place, and the reasons for the expenditure.

2.3.4 Allowances or expense reimbursement for hospitality and/or entertainment greater than \$25 will only be considered where these are:

2.3.4.1 Cost-effective and appropriate for the occasion.

2.3.4.2 Approved at the relevant level as per the delegation's manual (for the CE this would be the Mayor), with clear and appropriate limits on quantities.

2.3.4.3 Expenditure on alcohol will not be reimbursed.

2.3.4.4 Substantiated by appropriate documentation that includes receipts, name and number of parties entertained, and the reasons for the entertainment and hospitality.

### 2.4 Donations

2.4.1 Donations made by Council must be approved by the Chief Executive and must be lawful in all respects, disclosed in aggregate in Council's Annual Report and made to a recognised organisation directly to the recipient's bank account.

2.4.2 Council must not donate to political organisations.

### 2.5 Koha

2.5.1 Koha is a gift, token or contribution given on appropriate occasions including:

- tangihanga;
- attendance at an event/meeting;
- for use on or for a marae; and
- kaumatua support for pōwhiri, mihi whakatau meetings, or other events.

2.5.2 The probity issue associated with koha is that it is discretionary and usually un-receipted expenditure. Therefore, Koha should reflect the occasion, and be clearly documented including the date, amount, description, and purpose.

2.5.4 Koha should be pre-approved by the CE.

2.5.5 Generally payment should not exceed \$500 and preferably be paid by bank transfer if at all possible.

2.5.6 The following cannot be described as koha as there may be tax implications;

- Payments for personal services which may attract tax
- Provision of services or fee for services is a business transaction
- Payment for use of marae premises involving accommodation, food, drink and/or other services is a business arrangement
- Any other payment that is not an unconditional gift which is assessable for tax in one form or another

### 2.6 Gifts

**2.6.1 Employees receiving gifts from external parties should refer to the Staff Gifts and Hospitality Policy which must be read in conjunction with this policy.**

2.6.2 Giving gifts by WDC to external parties may be appropriate as a gesture of gratitude and appreciation towards member(s) of the public or other organisations that have volunteered and contributed to WDC. This includes where a staff member has visited another organisation to gain assistance with WDC business.

2.6.3 Prior authorisation of the Chief Executive in consultation with the relevant group manager is required for giving gifts to external parties.

2.6.4 Giving of gifts or prizes must be appropriate, transparent, and reasonable, and must be approved by the Chief Executive.

2.6.5 They should be coded appropriately so that they can be assessed for Fringe Benefit Tax.

2.6.6 Elected members should not abuse the advantages of their official position for personal gain, nor solicit or accept gifts, rewards or benefits that might compromise their integrity. Personal judgement is required by the elected member to determine whether to accept a gift or declare the gift as a 'gift to the office' as opposed to the individual.

2.6.7 The exchange of gifts during official international or inter-council visits is accepted practice. These gifts are generally regarded as being to the office rather than to the individual. Any such gifts should be entered onto the Council Gift Register.



### 2.7 Credit Cards

2.7.1 Using credit cards is not a type of sensitive expenditure, however they are a common method of payment for such expenditure.

2.7.2 One card only is issued to the Group Manager, Corporate Services with a limit of \$10,000.

2.7.3 The use of the card is restricted to;

2.7.3.1 International and online purchases

2.7.3.2 Purchases/registrations/subscriptions/other where credit card is the only available payment option.

2.7.3.3 Urgent Emergency payments.

2.7.4 Credit card usage is monitored monthly with the statement approval being obtained from the Group Manager, Corporate Services and the Chief Executive signing together (or those acting together in their absence) following reconciliation of card transactions to the statement and the supporting invoices.

2.7.5 Credit card transactions must be supported by tax invoices or other original documentation.

2.7.6 All purchases must be pre-approved in compliance with the delegation's manual.

2.7.7 On the card holder's termination of employment, the card will be returned to Finance who will arrange for the card to be cancelled and physically destroy the card.

2.7.8 Credit cards may not be used for cash advances, or private expenditure.

2.7.9 Credit card payments made online need to reflect good security practice as per below;

2.7.9.1 Purchase only from established and reputable companies

2.7.9.2 Online purchases must comply with Council's Procurement Policy.

2.7.9.3 Credit card details must not be saved on internet websites for future purchases.

### 2.8 Sale of surplus assets to staff

**2.8.1 Refer to the Asset Disposal Policy which should be read in conjunction with this policy.**

2.8.2 Staff responsible for disposing of assets should not benefit from the disposal.

### 2.9 Loyalty reward schemes

2.9.1 Loyalty reward schemes benefit customers who continue to use a particular supplier.

2.9.2 To preserve impartiality and integrity, it is expected that staff making procurement decisions would not personally receive any loyalty rewards as a result of those decisions.

2.9.3 Where rewards accrued from Council business in any one financial year equate to a value of less than \$100, the points may be retained by the individual.

2.9.4 Where rewards accrued in any one financial year equate to a value in excess of \$100, the points in excess of \$100 may be retained by Council.

2.9.5 Staff should keep a record of loyalty rewards accrued and supply Council with the record.

## 2.10 Private use of Council assets

2.10.1 Council assets, including photocopiers, stationery, telephones, mobile phones and internet access, should not generally be used for private use unless permitted by relevant policy.

**2.10.2 Refer to the ICT Acceptable use policy for what is considered acceptable use.**

2.10.3 Where an employee is provided with equipment to be housed at their place of residence to assist Business Continuity reasonable personal use is permitted.

## 2.11 Council use of personal assets

**2.11.1 Refer to the ICT Acceptable use policy for what is considered acceptable use of ICT assets.**

2.11.2 From time to time Council employees may need to use a private motor vehicle for business travel. The travel must be approved by the immediate manager and will be reimbursed through the purchase order system at the current IRD mileage rate.

## 2.12 Personal use of Council suppliers

2.12.1 Managers are responsible for ensuring that the selection of suppliers is in Council's interests and is not affected by purchasing privileges available to staff.

2.12.2 Access to staff preferential purchases from suppliers is subject to:

2.12.2.1 Use of such privileges being moderate.

2.12.2.2 Personal purchases not being made on behalf of third parties (such as family members, friends).

2.12.2.3 Payment being made in full at time of purchase by the staff member to the supplier.

2.12.2.4 Council not being used as a source of credit.

2.12.2.5 Staff time should not be used to procure goods and/or services for an employee's personal benefit.

2.12.2.6 Value and quantity limits being set where appropriate.

2.12.2.7 Finance department monitoring staff purchases to avoid risks to future procurement decisions.

## 3. Reporting

Documentation and receipts are required for all sensitive expenditure with appropriate approvals where required and will be used for both internal purposes and external audit review.

Reimbursements must be made through the purchase order system using the employee reimbursement procedure.

### Breach of this policy

Investigation and disciplinary action may result from any breaches of this policy.

Serious breaches that may constitute an instant of fraud could result in investigation by external agencies.

#### 4. Related Documents and Acts

The following Westland District Council documents relate to this policy:

- Staff Handbook
- Code of Conduct
- Fraud Policy
- Protected Disclosures (Whistleblower) Policy
- Vehicle Policy
- Delegations Manual
- Travel Expenses Reimbursement Policy
- Gifts and Hospitality Policy
- ICT Acceptable Use Policy
- Conflict of Interest Policy
- Procurement Policy

The following Legislation relates to this policy:

- Local Government Act 2002
- Local Authority (Members' Interests) Act 1968
- Controller and Auditor-General's publication, Controlling sensitive expenditure: Guidelines for public entities

Staff are also referred to:

- Employment Agreements

#### 5. Policy Review

A review of this policy will take place in February 2025

<b>Created:</b>	February 2022	<b>Date for review:</b>	February 2025
<b>Author:</b>	GMCS	<b>Authorised by:</b>	Exec Team 14.02.22
<b>Consulted on:</b>		<b>Version</b>	V2



## Staff Conflict of Interest Policy

### Purpose

This policy defines the obligations that guide an employee's behaviour where there may be a conflict, real or perceived between their role as an employee and their interests as an individual, Westland District Council resident or member of the public.

### Policy

This policy applies to all employees of Westland District Council, including temporary employees and Contractors.

This policy does not apply to members of Council or Council sub-committees.

Conflicts of interest in our working lives are sometimes unavoidable, the existence of a conflict of interest does not necessarily need to cause problems provided employees consider whether there could be a conflict and act openly and with integrity.

### Definitions

A real or perceived conflict of interest is where an employees' duties or responsibilities to Council could be affected or compromised by some other interest or duty that employee may have.

Real or Perceived conflict could be derived by, but not limited to the following;

- Financial benefit or advantage from a transaction or process
- Financial interest or role in another party to the transaction or process
- Strong opinions or views
- Has been lobbied by an interested party either formally or informally
- Relationship either familial or by marriage
- Direct or indirect interest in the transaction
- Association with entities deriving a benefit from Council

Staff interest register is administered and maintained by the Office of the Chief Executive.

Version: 1

Developed by: GMCS

Authorised by: Council

Date Authorised: 28 Feb 19   Last Reviewed: February 2019   Next Review: Feb 21

## **Staff Conflict of Interest Policy**

Type of interest;

- Pecuniary, where there is an expectation of a gain or loss of money personally
- Non-pecuniary, which does not involve financial benefit

Real, Perceived or Potential;

- Real (or actual) is a conflict of interest that involves a direct conflict between an employee's current duties and responsibilities, and existing private interests
- Perceived (or apparent) conflict of interest can exist where it could be perceived, or appears, that an employee's private interests could improperly influence the performance of their duties, whether or not this is the case
- Potential conflict of interest arises where an employee has private interests that could conflict with other official duties in the future

### **Implementation and Procedures**

The staff interest register is required to be completed by employees on a six monthly basis and updated for any changes to previous declarations.

Staff are also required to confirm on the register if they have no conflicts of interests.

Staff must consider the type of interest as described in the definitions section of this policy, and also whether the interest is real, perceived or potential.

The disclosure must also detail the nature of involvement and dealings the employee has in the conflict.

Once an interest has been declared, the employee shall not take part in any Council decision-making activity or process in relation to that interest.

Where there is uncertainty, employees should discuss the potential conflict with their Group Manager, line manager or the Chief Executive.

If in doubt, employees should err on the side of caution.

Where this policy is contravened disciplinary procedures may apply.

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Authorised by: Council

Date Authorised: 28 Feb 19   Last Reviewed: February 2019   Next Review: Feb 21

## **Staff Conflict of Interest Policy**

### **Related Policies, documents and law**

- Staff Interests Register
- Staff Gifts and Hospitality Policy
- Fraud Control Framework
- Fraud Policy
- Fraud Risk Register
- Staff Code of Conduct
- Sensitive Expenditure Policy
- Procurement Policy
- Protected Disclosures Policy
- Delegations Manual
- Social Media Policy
- Protected Disclosures Act 2000
- The Secret Commissions Act 1910
- LGNZ guidelines on employees making submissions on public processes

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