



MEETING

of the

Audit and Risk Committee

AGENDA

Time: 1:00 pm
Date: Wednesday, 14 August 2024
Venue: Waiata House, 27 Lincoln Road,
Masterton

MEMBERSHIP

Chair Philip Jones (Chairperson)

Mayor Gary Caffell

Councillor Bex Johnson

Councillor Craig Bowyer

Councillor Brent Goodwin

Councillor David Holmes

Iwi Representative Jo Hayes

Councillor Tom Hullena

Councillor Stella Lennox

Councillor Tim Nelson

Councillor Marama Tuuta

Iwi Representative Robin Potangaroa

RECOMMENDATIONS IN REPORTS ARE NOT TO BE CONSTRUED AS COUNCIL POLICY
UNTIL ADOPTED

Values

1. **Public interest:** members will serve the best interests of the people within the Masterton district and discharge their duties conscientiously, to the best of their ability.
2. **Public trust:** members, in order to foster community confidence and trust in their Council, will work together constructively and uphold the values of honesty, integrity, accountability and transparency.
3. **Ethical behaviour:** members will not place themselves in situations where their honesty and integrity may be questioned, will not behave improperly and will avoid the appearance of any such behaviour.
4. **Objectivity:** members will make decisions on merit; including appointments, awarding contracts, and recommending individuals for rewards or benefits.
5. **Respect for others:** will treat people, including other members, with respect and courtesy, regardless of their ethnicity, age, religion, gender, sexual orientation, or disability. Members will respect the impartiality and integrity of Council staff.
6. **Duty to uphold the law:** members will comply with all legislative requirements applying to their role, abide by this Code, and act in accordance with the trust placed in them by the public.
7. **Equitable contribution:** members will take all reasonable steps to ensure they fulfil the duties and responsibilities of office, including attending meetings and workshops, preparing for meetings, attending civic events, and participating in relevant training seminars.
8. **Leadership:** members will actively promote and support these principles and ensure they are reflected in the way in which MDC operates, including a regular review and assessment of MDC's collective performance.

These values complement, and work in conjunction with, the principles of section 14 of the LGA 2002; the governance principles of section 39 of the LGA 2002; and our MDC governance principles:

Whakamana Tangata	Respecting the mandate of each member, and ensuring the integrity of the committee as a whole by acknowledging the principle of collective responsibility and decision-making.
Manaakitanga	Recognising and embracing the mana of others.
Rangatiratanga	Demonstrating effective leadership with integrity, humility, honesty and transparency.
Whanaungatanga	Building and sustaining effective and efficient relationships.
Kotahitanga	Working collectively.

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1 CONFLICTS OF INTEREST

Members are reminded of the need to be vigilant to stand aside from decision making when a conflict arises between their role as a member and any private or other external interest they might have.

2 APOLOGIES

The Chair invites notice from members of apologies, including apologies for lateness and early departure from the meeting.

3 PUBLIC FORUM

4 ITEMS NOT ON THE AGENDA

The Chairperson will give notice of items not on the agenda as follows:

Matters requiring urgent attention as determined by resolution of the Council

- The reason why the item is not on the agenda; and
- The reason why discussion of the item cannot be delayed until a subsequent meeting.

Minor matters relating to the general business of Council

No resolution, decision or recommendation may be made in respect of the item except to refer it to a subsequent meeting of Masterton District Council for further discussion.

5 REPORTS FOR INFORMATION

5.1 MINUTES OF THE PREVIOUS MEETING HELD ON 22 MAY 2024

File Number:

Author: Harriet Kennedy, Governance Advisor

Authoriser: Kym Fell, Chief Executive

PURPOSE

For the Audit and Risk Committee to receive the minutes of the previous meeting held 22 May 2024.

EXECUTIVE SUMMARY

The minutes of the Committee held on 22 May 2024 were confirmed by Council at its meeting on 26 June 2024 and are being brought to the Committee for their receipt.

RECOMMENDATION

That the Audit and Risk Committee receives the minutes of the previous meeting held 22 May 2024.

ATTACHMENTS

- 1. Minutes of the Audit and Risk Committee meeting held on 22 May 2024** [↓](#)



MINUTES

Audit and Risk Committee Meeting **Wednesday, 22 May 2024**

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**MINUTES OF MASTERTON DISTRICT COUNCIL
AUDIT AND RISK COMMITTEE MEETING
HELD AT WAIATA HOUSE, 27 LINCOLN ROAD, MASTERTON
ON WEDNESDAY, 22 MAY 2024 AT 1:00 PM**

PRESENT: Philip Jones (Chair), Mayor Gary Caffell, Councillors B Johnson, C Bowyer, B Goodwin, D Holmes, S Lennox, T Nelson and M Tuuta and Iwi Representative Jo Hayes

IN ATTENDANCE: Chief Executive, General Manager - Finance, General Manager - Strategy and Development, General Manager - Community, General Manager - Infrastructure and Assets, Chief Advisor, General Manager - Corporate, Pou Ahurea Māori, Health and Safety Advisor, Governance Team Leader.

1 CONFLICTS OF INTEREST

No conflicts of interest were declared.

2 APOLOGIES

COMMITTEE RESOLUTION 2024/11

Moved by Councillor B Johnson
Seconded by Councillor B Goodwin

That the apology received from Councillor Hullena be accepted

CARRIED

3 PUBLIC FORUM

There was no public forum.

4 ITEMS NOT ON THE AGENDA

The Chief Executive advised of a late item for the public excluded part of the agenda – Chief Executive Update on Risk.

5 REPORTS FOR DECISION

Items 6.2 and 6.3 were taken before Item 5.1 due to the attendance of the Director Aratoi and the General Manager Destination Wairarapa.

5.1 ENDORSING THE MASTERTON DISTRICT COUNCIL SENSITIVE EXPENDITURE POLICY MANUAL, FRAUD, DISHONESTY AND CORRUPTION POLICY AND FRAUD AND CORRUPTION PROCEDURE

The report seeking the Audit and Risk Committee's endorsement of the Sensitive Expenditure Policy Manual, the Fraud, Dishonesty and Corruption Policy, and the Fraud and Corruption

Procedure was presented by the Policy Manager.

COMMITTEE RESOLUTION 2024/12

Moved by Councillor C Bowyer

Seconded by Councillor B Goodwin

1. That the Audit and Risk Committee
1. **notes** that the Sensitive Expenditure Policy Manual (“the Manual”) has been updated to align with best practice guidance from the Office of the Auditor General;
2. **notes** the Fraud, Dishonesty and Corruption Policy (“the Policy”) and the Fraud and Corruption Procedure (“the Procedure”) have been reviewed in line with Ministry of Justice guidance;
3. **notes** all documents require approval before 30 June 2024 to apply for the 2024/25 financial year;
4. **notes** the Manual, Policy and Procedure were approved at the Executive Leadership Team meeting on 9 May 2024; and
5. **endorses** and **recommends Council adopts** the:
 - (a) Sensitive Expenditure Policy Manual;
 - (b) Fraud, Dishonesty and Corruption Policy; and
 - (c) Fraud and Corruption Procedure.

CARRIED

6 REPORTS FOR INFORMATION

6.1 MINUTES OF THE PREVIOUS MEETING HELD ON 21 FEBRUARY 2024

The minutes of the Committee meeting held on 21 February 2024 were confirmed by Council at its meeting on 4 April 2024 and are being brought to the Committee for their receipt.

COMMITTEE RESOLUTION 2024/13

Moved by Councillor T Nelson

Seconded by Councillor B Goodwin

That the Audit and Risk Committee receives the minutes of the previous meeting held 21 February 2024.

CARRIED

6.2 SERVICE PROVISION REPORT ARATOI REGIONAL TRUST

The report providing the Committee with the quarterly report against key result indicators for Aratoi Regional Trust was presented by the Director Aratoi.

COMMITTEE RESOLUTION 2024/14

Moved by Councillor C Bowyer
Seconded by Councillor B Johnson

That the Audit and Risk Committee receives the Service Provision Report Aratoi Regional Trust, covering the summary results of the key result indicators for the quarter 1 January – 31 March 2024.

CARRIED

6.3 DESTINATION WAIRARAPA QUARTERLY REPORT (1 JANUARY 2024 TO 30 MARCH 2024)

The purpose of this report is to provide the Audit and Risk Committee with the third quarter (1 January 2024 – 30 March 2024) progress report on key deliverables for Destination Wairarapa

General Manager was in attendance to present her report. The Board Chairperson was also in attendance.

COMMITTEE RESOLUTION 2024/15

Moved by Councillor C Bowyer
Seconded by Councillor S Lennox

That the Audit and Risk Committee receives the third quarter report (1 January 2024 – 30 March 2024) from Destination Wairarapa.

CARRIED

6.4 CORPORATE CARBON EMISSIONS REDUCTION PLAN IMPLEMENTATION: PROGRESS REPORT

The report advising the Audit and Risk Committee of progress on the implementation of the Corporate Carbon Emissions Reduction Plan (CCERP 2021) was presented by the Climate Activator.

COMMITTEE RESOLUTION 2024/16

Moved by Philip Jones
Seconded by Councillor B Johnson

That the Audit and Risk Committee receives the third six-monthly progress report on the implementation of the Corporate Carbon Emissions Reduction Plan.

CARRIED

6.5 NON FINANCIAL PERFORMANCE 2023/2024 QUARTER 3 REPORT

The report advising the Audit and Risk Committee of performance against non-financial measures year to date was presented by the General Manager Strategy and Development. The figures in the report cover or the period from 1 July 2023 to 31 March 2024.

It was noted in relation to the reporting on the trails logging data that, as it was in the LTP, it needed to be reported on for all three years of the LTP but it would be taken out for the next financial year.

COMMITTEE RESOLUTION 2024/17

Moved by Councillor D Holmes
Seconded by Councillor S Lennox

That the Audit and Risk Committee receives the Quarter 3 non-financial performance report for the 2023/24 financial year.

CARRIED

6.6 HEALTH AND SAFETY QUARTERLY REPORT

Under the Health and Safety at Work Act 2015, all elected members are deemed 'officers' and must exercise a duty of due diligence in relation to health and safety. The quarterly report provides information to assist elected members to carry out that role. The Report was presented by the General Manager Corporate.

A request was made to see the staff induction handbook and the wellbeing calendar. It was noted that the Committee's role was to gain assurance that those things were in place and that Council was doing everything it could to keep staff safe.

COMMITTEE RESOLUTION 2024/18

Moved by Councillor C Bowyer
Seconded by Councillor S Lennox

That The Audit and Risk Committee notes the content and receives the Health and Safety Report for the quarter: (1 January 2024 to 31 March 2024).

CARRIED

6.7 NINE MONTHS TO DATE FINANCIAL REPORT 2023/24

The report providing the Audit & Risk Committee with financial reporting for the nine months to 31 March 2023 was presented by the General Manager Finance.

COMMITTEE RESOLUTION 2024/19

Moved by Councillor M Tuuta
Seconded by Councillor C Bowyer

That the Audit and Risk Committee receives the 9 months to date financial report and commentary.

CARRIED

The meeting adjourned at 2.53pm and reconvened at 3.02pm

All members were present when the meeting reconvened, with the exception of Councillor Hullena who was an apology.

6.8 INVESTMENT MANAGEMENT UPDATE

The report providing the Audit and Risk Committee with information about changes to the management of a portion of the Council's investment portfolio was presented by the General Manager Finance.

In relation to the \$7m investment funds held in two bond funds, managed by ANZ Investments Ltd, and the notice of closure of the ANZ wholesale division, it was advised that the funds will need to be moved to a new investment vehicle. The Investment Policy provided the guidelines to allow the General Manager Finance to move the funds to invest via another investment and/or investment manager. The matter had been brought to the Committee to get some direction and make sure elected members were comfortable that the conservative nature of the Policy was still appropriate, or whether changes should be made to the Policy.

Members agreed with the General Manager Finance's proposal to leave the investment where it was until the end of the current financial year and to follow a process to investigate other products that came within the Policy and to report back to the August Council or Audit and Risk Committee meetings.

An amendment to the staff recommendation was put to reflect the discussion.

COMMITTEE RESOLUTION 2024/20

Moved by Councillor C Bowyer

Seconded by Councillor B Johnson

That the Audit and Risk Committee

1. receives the information contained in the Investment Management Update Report.
2. directs staff to follow a procurement process to place the funds with other external fund managers or products and report back to the next Audit and Risk Committee meeting or Council meeting as appropriate.

CARRIED

6.9 INSURANCE UPDATE

The report providing the Audit and Risk Committee with up-to-date advice on the renewal of insurance cover from 1 July 2024, information about the expected cost increases of that insurance, and information about some of the risk decisions the Council can consider with respect to material damage, was presented by the General Manager Finance.

Members discussed the report. There was support for looking at a list of buildings to consider adding to the list of those insured only for indemnity value and also to go through a maximum probable loss exercise, effectively moving risk to more self insurance. The General Manager - Finance advised that there were a number of buildings that could be considered for indemnity, but they may not reduce the premiums dramatically. He did not recommend increasing the deductible amount.

COMMITTEE RESOLUTION 2024/21

Moved by Councillor B Johnson
Seconded by Councillor C Bowyer

That the Audit and Risk Committee

1. receives the information contained in the Insurance Update Report and notes that options to reduce insurance cover and costs will be brought through the LTP Deliberations report.
2. acknowledges that changing the deductible amount has little impact on premiums
3. requests staff to bring back recommendations to the LTP Deliberations meeting around increasing the risk Council carries in relation to material damage insurance on building assets.

CARRIED

7 PUBLIC EXCLUDED

RESOLUTION TO EXCLUDE THE PUBLIC

COMMITTEE RESOLUTION 2024/22

Moved by Councillor D Holmes
Seconded by Councillor M Tuuta

That the public be excluded from the following parts of the proceedings of this meeting.

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

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
<p>7.1 - Minutes of the Audit and Risk Committee Meeting held with the public excluded on 21 February 2024</p>	<p>s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons</p> <p>s7(2)(c)(i) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be</p>	<p>s48(1)(a)(i) - 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 would exist under section 6 or section 7</p>

	<p>supplied</p> <p>s7(2)(c)(ii) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely otherwise to damage the public interest</p> <p>s7(2)(d) - the withholding of the information is necessary to avoid prejudice to measures protecting the health or safety of members of the public</p> <p>s7(2)(e) - the withholding of the information is necessary to avoid prejudice to measures that prevent or mitigate material loss to members of the public</p> <p>s7(2)(i) - the withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</p>	
7.2 - Wairarapa Recovery Risk Report	<p>s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons</p> <p>s7(2)(i) - the withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</p>	s48(1)(a)(i) - 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 would exist under section 6 or section 7
7.3 – Chief Executive Update on Risk	s7(2)(c)(i) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such	s48(1)(a)(i) - 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 would exist under section 6 or section 7

	<p>information should continue to be supplied</p> <p>s7(2)(c)(ii) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely otherwise to damage the public interest.</p>	
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CARRIED

The Meeting moved into public excluded at 3.41pm

The Meeting closed at 4.14pm.

The minutes of this meeting were confirmed at the Council meeting held on 26 June 2024.

5.2 SERVICE PROVISION REPORTS - ARATOI AND NUKU ORA

File Number:

Author: Corin Haines, General Manager Community

Authoriser: Kym Fell, Chief Executive

PURPOSE

This report provides the Committee with the fourth quarter report against key result indicators for Aratoi Regional Trust and the six-month report against key initiatives for Nuku Ora.

RECOMMENDATION

That the Audit and Risk Committee receives the Service Provision Reports:

1. Aratoi Regional Trust, covering the summary results of the key result indicators for the quarter 1 April – 30 June 2024, and
2. Nuku Ora, covering the key initiatives for the six months 1 January – 30 June 2024.

CONTEXT

The Aratoi Regional Trust and Nuku Ora provide Council with reports for funding they respectively receive, and agreements made through a Provision of Service Agreement /Memorandum of Understanding, and a Partner Plan.

Funding for these service providers was confirmed via the 2021-31 Long Term Plan.

Aratoi Regional Trust

The Aratoi Regional Trust provides community infrastructure and a community service, to support council's outcome "*Pride in our Identity and Heritage.*"

A Provision of Services Agreement and Memorandum of Understanding is in place for a six-year term through to 30 June 2027.

Nuku Ora

Nuku Ora provides a community public service to support council's outcome "*An Engaged and Empowered Community.*"

A Partner Plan was established in April 2018 between the Chief Executive, Masterton District Council and Chief Executive Officer, Nuku Ora.

Masterton District Council is represented on the Regional Spaces and Places Steering Group which meets regularly to share information from across the region on the issues, challenges, and projects focused on the development and maintenance of facilities across the region.

SUMMARY OF CONSIDERATIONS

Strategic, Policy and Legislative Implications

Both service providers contribute towards Council's community outcomes and key strategies: *He Hiringa Tangata*, *He Hiringa Whenua*, the Arts, Culture and Heritage Strategy and the Wairarapa Economic Development Strategy.

Significance, Engagement and Consultation

The information contained in this report has been assessed against the Council's Significance and Engagement Policy and is of no significance as there is no decision that impacts on any matters identified in the assessment of significance.

Financial Considerations

Funding to the service providers was as set in the 2021-31 Long-Term Plan and as agreed in the Provision of Services Agreement/ Memorandum of Understanding and Partner Plan.

Implications for Māori

Included in Aratoi's key result indicators is a measure to ensure that Taonga Māori is displayed and an ongoing relationship between the Trust and iwi is maintained and fostered.

Nuku Ora's Tū Manawa funding investment in Masterton provided Pae Karanga ki Hineteorangi funding to provide The Karanga Wananga programme for a series of wananga, designed for young and some older wahine at Te Ore Ore Marae. This physical activity includes kapa haka and mau rākau.

Communications/Engagement Plan

There is no requirement for communication or engagement in the reports provided.

Environmental/Climate Change Impact and Considerations

There are no environmental/climate change impacts or considerations arising out of the reports provided.

ATTACHMENTS

1. **Aratoi Regional Trust 2023-2024 Quarter 4 Report** [↓](#)
2. **Nuku Ora Six Month Report 1 July-30 June 2024** [↓](#)

Aratoi Regional Trust – 2023/24 Quarter 4 Report

Key Result Areas	Result	Assurance (How Achieved)
<p>A sustainable and thriving organisation:</p> <ul style="list-style-type: none"> ▪ Revenue from other sources (other than Masterton District Council and Masterton Trust Lands Trust) is greater than or equal to 20% of total revenue. ▪ Increases in self-generated revenue. <ul style="list-style-type: none"> ➢ [Baseline: increase on 2021/22 result] ▪ Resident and visitor satisfaction with Aratoi services. <ul style="list-style-type: none"> ➢ [Baseline for 2022/23; 80% (4 or 5 stars)] 	<p>Achieved</p> <p>Achieved</p> <p>Achieved</p>	<p>35% of Aratoi’s income was from sources other than Masterton District Council and Masterton Trust Lands Trusts for the 12-month period of 1 July 2023 to 30 June 2024.</p> <p>Aratoi’s self-generated income for the year to 30 June 2024 was 13% above budget.</p> <p>Satisfaction with Aratoi services was achieved as per online ratings:</p> <ul style="list-style-type: none"> ➢ 4.6 stars on Google ➢ 4.4 stars on Facebook ➢ 4.5 starts on TripAdvisor. <p>The visitor survey took place in April 2024 and the result was:</p> <ul style="list-style-type: none"> • 79.2% rating their satisfaction with Aratoi at 8 or 9 out of 9 • 98.1% rating Aratoi at 7, 8 or 9 out of 9.
<p>Provider of arts, culture and heritage services that reflect the history and heritage of the Masterton district and wider Wairarapa region:</p> <ul style="list-style-type: none"> ▪ Number of programmes/events/activities undertaken annually that include local artists (or artists that whakapapa to the Wairarapa region). <ul style="list-style-type: none"> ➢ [Baseline: established in 2019/20, then no decreases based on the previous year] ▪ Taonga Māori display held annually. <ul style="list-style-type: none"> ➢ [Baseline: 1 or more per annum] ▪ Exhibition held that tells the stories of our local history and heritage. <ul style="list-style-type: none"> ➢ [Baseline: 1 or more per annum] 	<p>Achieved</p> <p>Achieved</p> <p>Achieved</p>	<p>500+ artists in exhibitions and programmes including:</p> <ul style="list-style-type: none"> ▪ Breadcraft Wairarapa Schools Art 2022 ▪ Jacky Pearson: <i>Going with the Flow</i> ▪ Jane Sinclair: <i>Quiet Observations</i> ▪ King Street Artworks ▪ Lester Blair: <i>Twenty-Four Churches</i> ▪ Lisa Chandler: <i>Landscape of Loss</i> ▪ James Bragge: <i>Splendid Scenic Gems</i> ▪ The Wairarapa Art Review. <p>25+ local artists represented in the shop.</p> <p>The display of <i>Waipūpū Waka</i> in the Main Gallery, <i>Whiriwhiri</i>: Taonga from the Collection and <i>In Recognition</i>.</p> <ul style="list-style-type: none"> ▪ Exhibitions include Bragge’s historic photographs of the Wairarapa, In Recognition, and the ongoing vestibule exhibitions that display historical objects from the collection such as ‘Choice’.

<p>To professionally manage and maintain all Aratoi assets, including the permanent collection:</p> <ul style="list-style-type: none"> ▪ Collections housed in best practice conditions – adherence to professional museum standards. ▪ Taonga, artworks and heritage objects are managed in line with the Aratoi Collection Policy. ▪ Collections are documented in line with professional museum standards. 	<p>Achieved</p> <p>Achieved</p> <p>Achieved (Vernon database)</p>	<p>Housed in best practice conditions with adherence to professional museum standards.</p> <p>Managed in accordance with the Aratoi Collection Policy.</p> <p>Documented in line with professional museum standards.</p>
<p>Genuine partnerships and effective relationships:</p> <ul style="list-style-type: none"> ▪ Iwi and Māori are offered opportunities to contribute towards key projects/initiatives led by Aratoi. <ul style="list-style-type: none"> ➢ [Baseline: annual reporting] ▪ Key partnerships are offered to contribute towards key projects/initiatives led by Aratoi. <ul style="list-style-type: none"> ➢ [Baseline: annual reporting] 	<p>Achieved</p> <p>Achieved</p> <p>Achieved</p>	<p>Two representatives from each of the following iwi are on the Trust Board:</p> <ul style="list-style-type: none"> ▪ Ngāti Kahungunu ki Wairarapa ▪ Rangitāne o Wairarapa. <p>Exhibitions developed with iwi and Māori input (<i>Waipupū Waka, In Recognition, Whiriwhiri: Taonga from the Collection, Thresholds</i>).</p> <ul style="list-style-type: none"> ▪ Breadcraft Wairarapa Limited for <i>Wairarapa Schools Art</i> ▪ Lions Club for <i>International Peace Posters</i> ▪ King Street Artworks, ConArt, Hau Kāinga, Wairarapa Word, NZ Pacific Studios for the Arts Quarter evening. ▪ Monthly radio programme with Arrow FM <i>Ara Toi: Pathway to Art</i> highlights ▪ Partnership with Wairarapa Library Services for the Museum Pop-up objects from Aratoi's collection being displayed in Wairarapa libraries.

Nuku Ora Six Month Report 1 July – 30 June 2024

Key Initiatives	Result	Assurance (how achieved)
<p>1. Participation Opportunities: <i>Customer Insights</i> - ensure a thorough understanding of current and potential participants and share information to support informed, evidence-based decision making.</p>	Achieved	<p><u>Census Data 2023</u> Masterton’s population has increased by approximately 2,000 residents, to 27,678. Masterton has a median age of 42.7, which is younger than its surrounding districts in the Wairarapa, but older than the national average.</p> <p><u>Wairarapa Regional Senior Games</u> In April we conducted a survey at the games and asked attendees, the majority of whom were from Masterton, what their barriers were to physical activity. Responses included:</p> <ul style="list-style-type: none"> • Time clashes between other interests • Activities too far away • Unreliable public transport • Physical impairment that stopped participation <p>The most popular activity on the day was pickleball.</p> <p><u>SportNZ Insights Tool</u> With modelled data from Census 2023, it shows that Masterton Central, McJorow Park, Douglas Park and Solway South have the lowest percentages of people active. This suggests that there may be a need for targeted approaches within these communities to improve physical activity levels and gain some of the benefits associated with a more active lifestyle for individuals, whanau, and the community.</p> <p>Te Awhina Community Hub’s recent research aimed to identify and address a health need specifically with McJorow Park. They gathered insights from residents and determined it was important to improve health literacy.</p>
<p>2. Participation Opportunities: <i>Integration of Physical Literacy Approach</i> – take a holistic view of the participant and ensure that delivery meets participant needs and inspires ongoing participation.</p>	Achieved	<p><u>Healthy Active Learning (HAL)</u> The start of the year focused on a re-scoping process with all existing HAL Schools, to assess progress and identify goals and required support over the next four-year cycle of the initiative.</p> <p>For Masterton this includes Solway, Fernridge, Hadlow, Masterton Intermediate, St Patrick’s and Lakeview. Our advisor continues to have a regular presence supporting the goals of each individual school.</p> <p>Impacts:</p> <ul style="list-style-type: none"> • Support of external providers and agencies with events.

Key Initiatives	Result	Assurance (how achieved)
<p>3. Participation Opportunities: Low Participant Group Initiatives – work alongside low participation communities to develop targeted programmes and services which reduce barriers and increase participation in sport and physical activity.</p>	<p>Achieved</p>	<ul style="list-style-type: none"> • Waka Takaro Wairarapa holiday activation in collaboration with Council, used by schools and local community organisations. • Verbal feedback from Principals and Lead Teachers during the process has highlighted that schools who have access to HAL support are placing increased value and providing better quality health and wellbeing learning opportunities than before. • Two buses of tamariki and whanau were provided to residents in Masterton East and surrounding rural areas, to support their participation in the Nuku ora led Southern Cross Round the Bays, as part of the Run and Become programme. <p><u>Green Prescription and Active Families</u> As of 30 June, we have a new Regional Programme Advisor who is based in Masterton.</p> <p>For this six-month period 93% of Green Prescription referrals received in the Wairarapa are from Masterton. Of those clients, 53% identify as Māori or Pasifika, with 29% being self-referrals and 70% from healthcare providers. We have supported key Masterton events including Whānau Day, Youth Expo at Makoura College and the Eastside Community Group festival.</p> <p>An eight-week Healthy Lifestyle programme was run in Masterton during Term 2. Participants in a group setting were provided sessions on:</p> <ul style="list-style-type: none"> • Learning to read grocery food labels • How to compare different products to find healthier options • How to make easy affordable healthy snacks and breakfast options • A gym tour with a personal trainer showing them various exercise equipment and how it affects the body. <p><u>Iorns Street Activation</u> Kāinga Ora approached Nuku Ora to support engagement with the community of Iorns Street.</p> <p>In partnership with Kāinga Ora, the Waka Takaro play trailer was hired to engage with the community and begin the process of building relationships. A programme evaluation is being prepared with recommendations for future engagement. We welcome the opportunity to work with council staff to support the aspirations of the community.</p>

Key Initiatives	Result	Assurance (how achieved)
<p>4. Spaces and Places: Regional Facilities Plan – develop an integrated network of local and regional places and spaces that provide more people in the region with better places to participate and support event hosting.</p>	<p>Achieved</p>	<p><u>Women and Girls</u> In March we ran the first Wairarapa-specific Women and Girls event which was well attended by major codes, council, and a smaller sports club. We sought feedback on areas of interest, and these were identified as:</p> <ul style="list-style-type: none"> • Coaching women and girls • Women in Governance – opportunities and development • Establishing a Women and Girls Advisory Group • Facility design with women and girls in mind <p>This is currently an unfunded new initiative. Funding from the Wairarapa Building Society was unsuccessful, we will continue to look for other funders and partnership opportunities.</p> <p><u>Older Adults in Masterton</u> The Wairarapa Senior Regional Games, held on 24 April at the Trust House Recreation Centre was attended by 78 kaumatua. The event encouraged participation in light-exercise sports and activities e.g. cornhole, dancing, indoor bowls, pickleball and aqua aerobics. Some enjoyed trying a new activity and for others it was a chance to participate. This connected people and gave them an enjoyable morning filled with fun and laughter.</p> <p>This year in the games we included six activities delivered by our accredited Community Strength and Balance providers to showcase their classes and help grow their clientele.</p> <p>Our Older Adults Lead has been meeting regularly with providers and various networks. We have done Falls Prevention presentations to groups in the Wairarapa including Family Works Wairarapa and Aosinasina Pasifika o Wairarapa.</p> <p><u>Spaces and Places Work for Masterton</u> Masterton District council is represented on the Steering Group which meets regularly to share information from across the regional.</p> <p>We have recently published two regional reports focused on sports fields and indoor court provision which councils across the region are using to inform their planning and decision making.</p> <p>Nuku Ora works with sporting codes and community groups to provide advice.</p>

<p>5. Workforce Excellence: Improving Sports and Clubs Capability – support sports and clubs to grow their capability and deliver high quality sport and active recreation opportunities to participants.</p>	<p>Achieved</p>	<p>During the six months to June 2024, we have supported the following Sports and Clubs:</p> <ul style="list-style-type: none"> • <i>Hockey Wairarapa Governance Review</i> – after several resignations in short succession we were approached to complete a governance review. The draft report is with the Chair and will be shared with the wider Board in due course. • <i>Secondary Schools and Regional Sport Director</i> – Kerewai Tatana was recently appointed Sports Director. Fortnightly meetings are taking place between Kerewai, Sport NZ and Nuku Ora to ensure strong support for the role and secondary school sport in the Wairarapa. • <i>Regional Sports Organisation Network</i> – Monthly meetings continue with the last meeting focused on the recent Voices of Rangatahi reports from Sport NZ. At our next meeting, on behalf of Masterton District Council, Visitors Solutions will be coming to ask the group of insights around the facilities at the Trust House Recreation Centre and War Memorial Stadium • <i>LTP Engagement</i> – Nuku Ora facilitated a collective Regional Sport Organisation response the Council’s 2024-34 Long-Term Plan. Organisations were brought together to discuss proposals raised in the LTP that would impact the provision of sport and to shape a response.
<p>7. Budget – provide balanced budget</p>	<p>Achieved</p>	<p>Financials are provided in the Nuku Ora Six Month Report for the period 1 January - 30 June 2024.</p>

5.3 DESTINATION WAIRARAPA QUARTERLY REPORT (1 APRIL 2024 TO 30 JUNE 2024)

File Number:

Author: Matt Steele, Economic Development Lead

Authoriser: Kym Fell, Chief Executive

PURPOSE

The purpose of this report is to provide the Audit and Risk Committee with the fourth quarter (1 April 2024 – 30 June 2024) progress report on key deliverables for Destination Wairarapa.

RECOMMENDATION

That the Audit and Risk Committee receives the fourth quarter report (1 April 2024 – 30 June 2024) from Destination Wairarapa.

CONTEXT

Destination Wairarapa is a regional tourism organisation (RTO) servicing the Wairarapa region. Their role is to attract visitors to the region, to help grow tourism revenue, and to support local tourism operators.

The three Wairarapa District Councils and Destination Wairarapa have a Memorandum of Understanding (MOU) that sets out key deliverables to be met by Destination Wairarapa in alignment with council funding and investment. An updated MOU was endorsed by all three Wairarapa District Councils in September 2022, with Masterton and South Wairarapa committing to a three-year funding term with the following commitments:

Masterton - \$282,914 plus GST, plus an adjustment for inflation based on the annual Consumer Price Index (to 31 March each year) to be applied each year via the council's Annual Plan.

South Wairarapa - \$131,950 plus GST, plus an adjustment for inflation based on the annual Consumer Price Index (to 31 March each year) to be applied each year via the council's Annual Plan

Carterton committed to a two-year funding term, with funding being reviewed as part of their Long-Term Plan (LTP) process. We are awaiting confirmation of this amount.

The MOU is due for renewal in September 2025. Work will soon commence on updating the MOU.

The Wairarapa Destination Management Plan, endorsed by the three Wairarapa District Councils in 2022, further details tourism priorities for the region. This plan is reflected in the Wairarapa Economic Development Strategy (WEDS).

The following table outlines the results against each of the key deliverables of Destination Wairarapa:

Key Deliverables	Result	Assurance (How Achieved)
<p>To increase the number of visitors to the Wairarapa, the length of time they stay in the region and the amount they spend.</p> <p>Specifically, Destination Wairarapa are tasked with delivering growth in domestic and in international visitor spend per annum and in line with the Tourism Industry Aotearoa's Tourism Beyond 2025 framework.</p> <p>In particular this growth needs to be seen across the winter period. This information will be reported as Wairarapa-wide and by TLA where available.</p>	<p>Not Achieved</p> <p>Accommodation Data for this period does not reflect growth.</p> <p>Spending data is up for both domestic and international visitors in comparison to the same time last year.</p>	<p>Accommodation Data¹, May 2024:</p> <p>Total guest nights: 14,100 (May 23 – 17,100)</p> <p>Average nights stayed: 1.9 (May 23 – 1.8)</p> <p>Nationwide (all RTO's) – Total guest nights in New Zealand were down 31,300 from May 2023. Domestic guest nights were down by 66,300 and international guest nights were up by 35,000</p> <p>Wairarapa experienced a fall in both domestic and international guest nights. The huge influence the Wellington market has on the success of tourism in the Wairarapa is again highlighted during this period. Thousands of job losses in central government were experienced in the Wellington region during April and May – on top of continuing high interest rates, which led to many in our key market being especially careful with their money.</p> <p>The MBIE review of national tourism data, which commenced in October 2023, is ongoing. In the interim, the TECT (electronic card data) has been reinstated to fill the gap.</p> <p>Domestic visitors spend for May 2024 was \$11.3m, a slight rise from \$11m in May 2023.</p> <p>International visitors spend for May 2024 was \$860.4K, an 20.7% increase on May 2023 (\$712.8K)</p>

¹ The Accommodation Data Programme replaced Commercial Accommodation Monitor in 2019. This data captures 33 registered accommodation establishments in Wairarapa. This methodology does not capture unregistered establishments.

Key Deliverables	Result	Assurance (How Achieved)
Represent the Wairarapa in the Business Events market in partnership with suitable venues, activities and other services.	In progress	<p>Provided support and promotion for a wide range of events:</p> <p>Easter</p> <p>Wairarapa Balloon Festival</p> <p>The Hendrick's Hootenanny</p> <p>Anzac Weekend</p> <p>Kings Birthday</p> <p>Greytown Apple Harvest Festival</p> <p>The Tweed Ride</p> <p>Featherston Booktown</p> <p>Matariki</p>
Destination Management Plan	Completed	The Wairarapa Destination Management Plan (DMP) has been received and endorsed by all three of the Wairarapa District Councils. It is a plan for the sustainable growth of tourism in the region, and key elements are reflected in the new MOU, as well as the refreshed Wairarapa Economic Development Strategy (WEDS).
To provide an online Wairarapa events calendar and a PDF downloadable version of major events.	Achieved	Available on the Destination Wairarapa website.
Represent the Wairarapa in the Inbound market in partnership with suitable venues and activities.	Achieved	<p>This quarter was dominated by TRENZ 2024 (Tourism Rendezvous New Zealand), hosted in Wellington. Destination Wairarapa attended as an exhibitor, alongside Star Safari.</p> <p>In the lead up to the event Destination Wairarapa hosted a number of independent buyers.</p> <p>Following the event, a full contingent of buyers (20) visited the region, with eight staying overnight</p> <p>There has already been a return from TRENZ with the following developments:</p>

Key Deliverables	Result	Assurance (How Achieved)
		Beyond the Blue, a boutique travel agency, developing a two-day itinerary for Wairarapa. Follow up with Kiwi Experience and two inbound cruise companies, who have added Wairarapa to their businesses.
Host the Wairarapa core economic development information around “Buy & Invest”, “Live & Work” and “Study” on the Destination Wairarapa website.	Achieved	Accessible on the following website link: https://wairarapanz.com/live-work
To provide a balanced budget.	Achieved	The Quarter 4 General Manager’s and Marketing Board ended June 2024 has been received.
To report quarterly to the council, including attending council meetings. The report is to cover progress towards all deliverables.	Achieved	The Quarter 4 General Manager’s and Marketing Board Report ended June 2024 has been received and reported on in this report.

Other activities undertaken during this reporting period

Examples of promotion:

Provided support and promotion for a wide range of events including Easter, Wairarapa Balloon Festival, Anzac Weekend, Kings Birthday and Matariki.

Media:

Destination Wairarapa and Tourism New Zealand hosted The TODAY Show, a popular Australian breakfast show. in Martinborough on 3rd May. Four Wairarapa locals were interviewed by presenter Tim Davies, highlighting the region, our food, wine, Dark Sky Reserve and more.

Stories on travel to the Wairarapa featured both on Stuff and the NZ Herald Website.

Product Development:

A large amount of product development work took place over this period, as detailed in the GM’s report. This included engagement directly with businesses to develop product offerings and securing visits from large groups and organisations such as Federated Farmers and HRL Morrisons.

Funding:

Destination Wairarapa receives funding through the three Wairarapa district councils, subject to a memorandum of understanding (MOU). The MOU is due to expire on 30 September 2025.

Trade promotion

Hosted a Tourism NZ Canadian media familiarisation.

Attended TRENZ 2024 hosted in Wellington as an exhibitor. Also hosted pre and post conference visits and have secured business for the region following connections made as part of TRENZ.

Other relevant updates

Website development:

The new website was launched on July 1 - <https://wairarapanz.com/>

The website project was completed on time and within budget, and links to the NewZealand.com website.

One of the key features of the new website is the map feature highlighting key attractions, places to eat and places to stay across the region.

The website is optimised for mobile ensuring a positive overall user experience across all types of devices.

Masterton District Dark Skies Activity:

Significant focus for the first half of this year on dark skies activity with Masterton businesses, led by Chrissy Cummings. Full details are provided on pages 7-9 of the General Managers report.

Businesses engaged with include Fernglen Retreat, Homewood Storeroom, Rahui Coastal Loop, Rewa Rewa Station, the Whakataki Pub, Ranganui Retreat and Le Gra Vineyard.

Nine East Coast businesses attended a DW led networking event at the Tinui Pub to discuss dark sky and tourism opportunities, the dark sky reserve and business to business networking.

Copthorne Solway Park have agreed to be a test business for light meter readings. MDC and Wairarapa Dark Sky Association are planning to complete light meter readings at Solway Park in August. This work fits with Solway Park's environmental commitments.

SUMMARY OF CONSIDERATIONS

Strategic, Policy and Legislative Implications

The work undertaken by Destination Wairarapa supports Council's community outcome and economic development vision statement in *He Hiringa Tangata, He Hiringa Whenua* (Councils Wellbeing Strategy): *Masterton/Whakaoriori has a strong, sustainable economy that supports our people and places.*

Significance, Engagement and Consultation

The information contained in this report has been assessed against Council's Significance and Engagement Policy. The report does not include any decisions that impact on matters identified in the assessment of significance within the policy.

Financial Considerations

Funding for Destination Wairarapa is part of the Memorandum of Understanding with the three Wairarapa District Councils.

Implications for Māori

Destination Wairarapa secured funding to support the development of a Māori Tourism Strategy. Key to the successful development of this Strategy will be inclusion and support from iwi, hapū, marae and those leading Māori tourism initiatives.

Communications/Engagement Plan

There are no decisions for this report that require either a communication or engagement plan.

Environmental/Climate Change Impact and Considerations

There are no environmental/climate change impacts or considerations arising out of the report provided.

ATTACHMENTS

Nil

5.4 NON-FINANCIAL PERFORMANCE 2023-24 QUARTER 4 REPORT

File Number:

Author: Karen Yates, General Manager Strategy & Development

Authoriser: Kym Fell, Chief Executive

PURPOSE

The purpose of this report is to advise the Audit and Risk Committee of performance against non-financial measures year to date. The figures in this report are for the period from 1 July 2023 to 30 June 2024.

EXECUTIVE SUMMARY

This is the final year-end non-financial performance report for Year 3 (2023/24) of the 2021-31 Long-Term Plan (LTP).

Results against performance measures are reported for seven activity areas. The activity areas are:

- Roads and Footpaths
- Water Supply
- Wastewater
- Stormwater
- Solid Waste
- Community Facilities and Parks
- Regulatory Services

In total there are 43 measures across the seven activity areas, with 40 available to report in Quarter 4 of 2023/24.

Of the 40 measures reported, 92.5% (37 measures) were achieved, and 7.5% (3 measures) were not achieved. Of the remaining measures, two relate to water usage and were not available in time for this report. These measures will be included in the 2023/24 Annual Report. The other is the recreation trail measure that we have not been able to report for the duration of the 2021-31 LTP reporting period due to trail counter failures.

Our 2023/24 year-end performance is stronger than it was in 2023/23 when 34 measures were achieved, and eight were not achieved. The improvement is largely driven by an increase in the number of wastewater, stormwater and regulatory services measures that have been achieved. Further information is provided in Attachment 1.

Q4/Year End Results – Current Year vs Previous Year

	Q4 2023/24 (current year)	Q4 2022/23 (previous year)
Achieved	86.0% (37)	79.1% (34)
Not Achieved	7.0% (3)	18.6% (8)
Total Available to Report:	40	42
Not Available to Report	7.0% (3)	2.3% (1)
Total Measures:	43	43

The number of measures achieved compared to Q4/Year-end of the previous year:

Number of Measures Achieved:	Q4 2023/24 (current year)	Q4 2022/23 (previous year)
Roads (6 measures)	5	5
Water Supply (9 measures – 2 to be reported in the Annual Report)	5	8
Wastewater (6 measures)	6	3
Stormwater (5 measures)	5	4
Solid Waste (3 measures)	3	3
Community Facilities & Activities (6 measures – 1 no longer available to report)	5	5
Regulatory (8 measures)	8	6
Total:	37	34

RECOMMENDATION

That the Audit and Risk Committee receives the Quarter 4/Year-End non-financial performance report for the 2023/24 financial year.

CONTEXT

The Local Government Act 2002 requires councils to include performance measures and targets for activity areas in its Long-Term Plan. This is the fourth and final non-financial performance report for Year 3 of the 2021-31 Long-Term Plan (LTP).

The performance measure framework was last reviewed and revised as part of the 2021-31 Long-Term Plan process.

There are some mandatory measures identified by the Department of Internal Affairs (DIA) that all Councils must report on. These primarily relate to infrastructure services and have been included in the performance measure framework. They are identified as Mandatory Measures in Attachment 1.

The measures that were adopted as part of the 2021-31 Long-Term Plan apply from 1 July 2021. Council is required to report on progress against the measures and targets at least annually.

Highlights in Quarter 4 / Year-End include:

Roading

Five out of the six measures have been achieved this year. The number of fatalities and serious injury crashes on the local road network was higher this year compared to the 5-year average.

There has been a concerted effort to reseal the local road network this year, with 31.3 km (5.8%) resealed compared to 10.1 km (1.9%) last year. The condition of footpaths has also increased this year with 94% rated as “excellent”, “good” or “average” compared to 92% for the previous two years.

Three waters

Nearly all water measures that are available to report have been achieved in 2023/24. The two measures not achieved are those previously reported that relate to compliance with Part 4 and Part 5 of the Drinking Water Standards. The data requirements for these measures changed, resulting in a technical non-compliance. This has now been addressed but given the non-compliance early in the financial year, these measures are “not achieved” for the year.

The measures related to water usage (water loss from reticulation and average consumption of drinking water per day per resident within the district) are not available and will be reported through the 2023/24 Annual Report process.

It is hard to make direct comparison with previous years due to the rain and weather events since February 2022 that impacted results for Council’s wastewater and stormwater services.

Highlights include:

- A decline in the number of complaints for water supply, wastewater and storm water
- Faster attendance and reconciliation of urgent call-outs for the networked reticulation system
- No flooding events
- 100% compliance with resource consents for discharge from the stormwater system.

Community Facilities and Parks

Quarter 3 results for community facilities and parks continue to be positive. All five measures that are available to report were again achieved or on track to be achieved at year end.

Library usage is higher at year end than it was for the previous two years with usage (combination of physical and digital issues, and computer/wi-fi session) at 353,800, while the number of library visits are lower this year. This decline appears to be driven by a drop in digital and housebound visits, as the number of in-person visits has increased.

Overall Trust House Recreation Centre usage YTD has exceeded the 5-year average, and is at a similar level to what was seen in 2022/23. Gym use has increased this year, while swimming, stadium sports and events, have decreased.

All Council owned rental units and houses that have been let are compliant with the healthy homes standards.

Regulatory

All regulatory measures were achieved for year-end 2023/24 after the Animal Control team completed 15 school educational visits in April, lifting the total number of community education sessions to 17 (exceeding the target of 6). At year-end the proportion of Priority 1 urgent call outs (e.g. dog attacks) that were attended to within one hour had reduced compared to previous years but was still within target (90.1% in 2023/24 compared to 95.3% in 2022/23).

Across consents, a higher proportion of resource and building consents, and code of compliance certificates were processed within statutory timeframes compared to previous years:

- Resource consents: 93.4% processed within statutory timeframes (cf. 92.2% in 2022/23)
- Building consents: 92.5% processed within statutory timeframes (cf. 83% in 2022/23)
- Code of compliance certificate: 94.1% processed within statutory timeframes (cf. 90% in 2022/23).

SUMMARY OF CONSIDERATIONS

Strategic, Policy and Legislative Implications

Under legislation, Council is required to identify performance measures and targets for its activity areas and periodically report on these. Council must also report on those measures that are identified as mandatory for all Councils.

Significance, Engagement and Consultation

The recommendation to receive this report does not trigger criteria under the significance and engagement policy.

Financial Considerations

There are no specific financial considerations associated with this update.

Implications for Māori

There are considerations or implications specific to Māori arising out of the receipt of this report.

Communications/Engagement Plan

Not applicable.

Environmental/Climate Change Impact and Considerations

There are no environmental/climate change impacts or considerations arising from the receipt of this report.

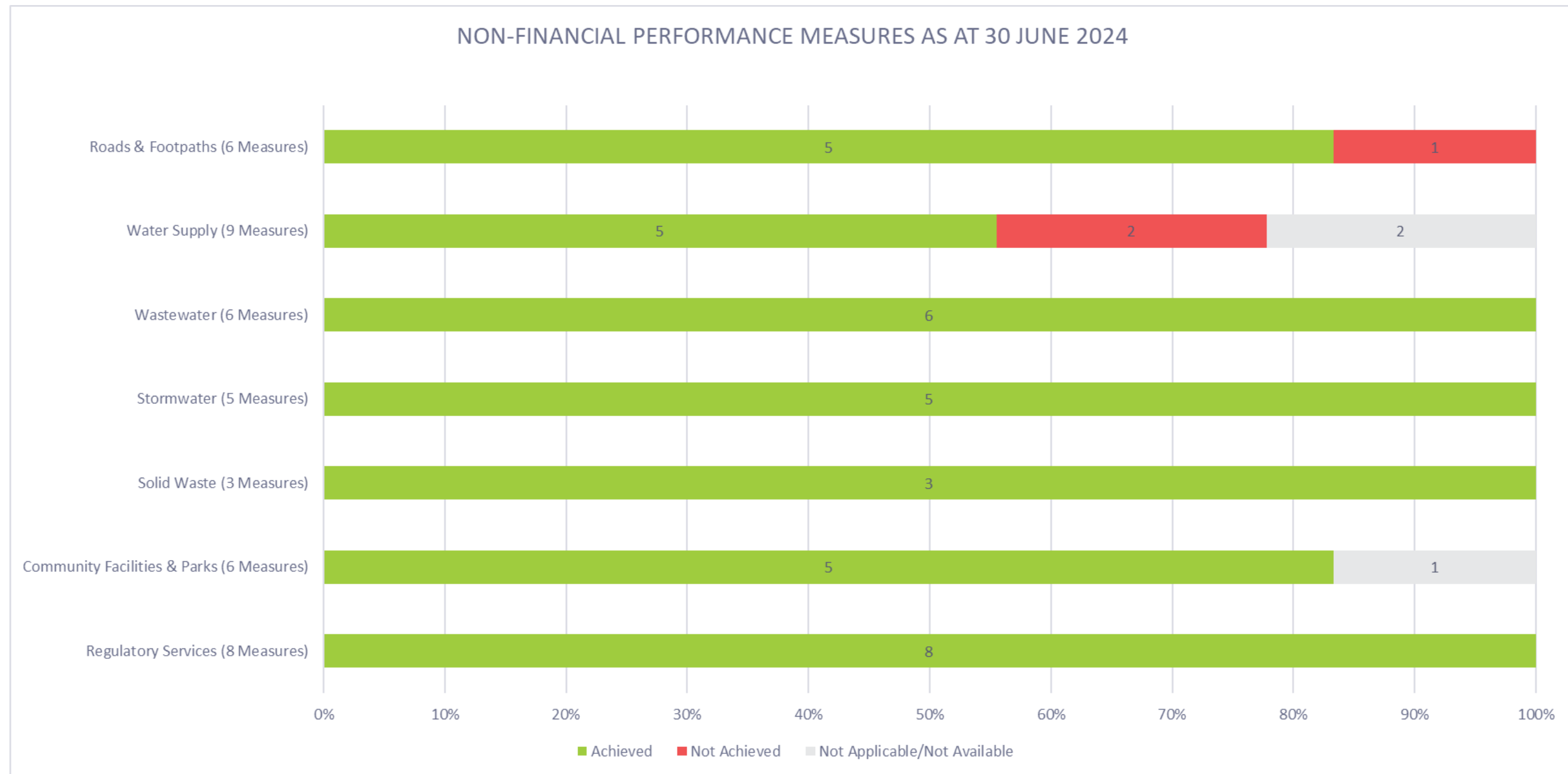
ATTACHMENTS

1. **Non-Financial Performance Measures for 2023/2024 Quarter 4/Year End** [↓](#)

ATTACHMENT 1: Non-Financial Performance Measures for 2023/24 Quarter 4 / Year-End

The graph below shows the percentage of measures against each activity area that:

- have been achieved as at 30 June 2024 (green);
- have not been achieved as at 30 June 2024;
- are not applicable and/or information is not available as at 30 June 2024 (grey).



2023/24 Quarter 4/Year-End Non-Financial Performance Measure Results

MEASURE	CURRENT YEAR END RESULTS			PREVIOUS YEAR END RESULTS (WHERE APPLICABLE)		COMMENTARY
	2023/24 Annual Target	Quarter 4 / Year-End: Result as at 30/6/24 (Year 3 of 2021-31 LTP)	Status at 30/6/24	Year End Result as at 30/06/23 (Year 2 of 2021-31 LTP)	Year End Result as at 30/06/22 (Year 1 of 2021-31 LTP)	
Roading						
Number of fatalities and serious injury crashes on the local road network. (Mandatory Measure)	No more than the 5 year average.	Two fatalities and seven serious injury crashes.	Not Achieved	No fatalities and nine serious injury crashes.	One fatality and twelve serious injury crashes.	The five-year average (to 30/06/2023) is one fatality and 10 serious injury crashes. In 2023/24, there were two fatalities (an increase of one), and seven serious injury crashes (a decrease of three compared to the five-year average).
Average quality of ride on a sealed local road network, measured by smooth travel exposure. (Mandatory Measure)	Maintain or improve on 90%	92% network smooth travel exposure (as at 30/6/24)	Achieved	94% network smooth travel exposure (as at 30/6/23)	94% network smooth travel exposure (as at 30/6/22)	Year End Result: 92% At 92% the result is considered to be 'maintained' - it is above the target of 90%, but a slight decrease (of 2%) compared to the previous two years.
Percentage of sealed local road network that is resurfaced. (Mandatory Measure)	Maintain within 5-7%	5.8% Resurfaced 31.3 km of the total 538 km sealed local road network.	Achieved	1.9% Resurfaced 10.05 km of the total 535 km sealed local road network.	5.0% Resurfaced 28.5km of the total 534.5km sealed local road network.	Year End Result: 5.8% Achieved through a concerted effort to reseal at and above the percent target for resurfacing, following a year where we were unable to meet that target. This was accomplished despite the increased cost of carrying out work due to escalating contract rates and inflationary pressures.
Percentage of footpaths where the condition falls within the level of service defined in MDC's Asset Management Plan (Mandatory Measure)	90% of footpaths are rated excellent, good or fair/average	94.1% 198km of 210km network length of footpath surveyed to June 2024 was rated excellent, good or average. (Other condition ratings are poor, very poor and unknown).	Achieved	91.7% 196.2km of 214km of the footpath network surveyed to June 2023 was condition rated excellent, good or average. (Other condition ratings are poor, very poor and unknown).	92% 193km of 210km of the footpath network surveyed to June 2022 was condition rated excellent, good or fair.	Achieved. The Council has a footpath renewal program to improve the state of footpaths in the district. As of 30 June 2024, the condition of the footpaths was: Excellent: 13.6% Good: 29.8% Average: 50.7% Poor: 5.1% Very poor or unknown: 0.9%
Percentage of urgent customer service requests responded to within 2 days. (Mandatory Measure)	95% within specified timeframe	95.1% 175 of 184 urgent requests were responded to within two days.	Achieved	98.9% 270 of 273 urgent requests were responded to within two days. Q1: 100% (96/96) Q2: 100% (62/62)	99.6% 283 out of 284 urgent requests were responded to within two days. Q1: 100% (79/79) Q2: 97.8% (44/45)	YTD Result: 95.1% 175 out of 184 urgent requests have been responded to within specified timeframes. 2023/24 Quarterly Results: Q1: 97.5% (39/40) Q2: 100% (51/51)

MEASURE	CURRENT YEAR END RESULTS			PREVIOUS YEAR END RESULTS (WHERE APPLICABLE)		COMMENTARY
	2023/24 Annual Target	Quarter 4 / Year-End: Result as at 30/6/24 (Year 3 of 2021-31 LTP)	Status at 30/6/24	Year End Result as at 30/06/23 (Year 2 of 2021-31 LTP)	Year End Result as at 30/06/22 (Year 1 of 2021-31 LTP)	
				Q3: 97.3% (72/74) Q4: 97.6% (40/41)	Q3: 100% (101/101) Q4: 100% (59/59)	Q3: 90.0% (45/50) Q4: 93.0% (40/43)
Percentage of non-urgent customer service requests responded to within the timeframes specified in MDC's Asset Management Plan and placed on appropriate maintenance programme. Specified response times for non-urgent requests vary by category, ranging from 7 days to 30 days. (Mandatory Measure)	70% within specified timeframe	86.4% 746 out of 863 non-urgent requests were responded to within the timeframe.	Achieved	82.9% 978 out of 1167. Q1: 81.5% (276/340) Q2: 87.5% (175/200) Q3: 79.2% (240/303) Q4: 88.6% (287/324)	91.5% 762 out of 833 Q1: 100% (173/173) Q2: 81.3% (161/198) Q3: 89.3% (217/243) Q4: 96.3% (211/219)	Year End Result: 86.4% 746 out of 863 non-urgent requests have been responded to within specified timeframes. 2023/24 Quarterly Results: Q1: 82.4% (215/261) (was previously 220/261)* Q2: 88.5% (169/191) Q3: 83.5% (174/208) (was previously 172/206)* Q4: 92.6% (188/203) * Through the year-end reconciliation process some slight adjustments were made to the counts for Q1 and Q3. This has not impacted percentages or the final results as the correct numbers were used in calculations. The variability in results for non-urgent requests responded to on time reflects the broad variety and often complex nature of requests in this category. Often a request is responded to within the specified timeframe but not resolved.
Water Supply						
Number of complaints received about drinking water clarity, taste, odour, pressure or flow, continuity of supply, or MDC's response to any of these issues. (Mandatory Measure)	Less than or equal to 6 complaints/1000 connections	2.58 complaints/1000 connections Actual Complaints: 26	Achieved	4.88 complaints/1000connections Actual Complaints: 48 Q1: 0.711/1000 (7) Q2: 0.61/1000 (6) Q3: 2.03/1000 (20) Q4: 1.52/1000 (15)	2.37 complaints/1000 connections Actual Complaints: 23 Q1: 0.41/1000 (4) Q2: 0.52/1000 (5) Q3: 0.72/1000 (7) Q4: 0.72/1000 (7)	YTD: 2.58 complaints/1000 connections Actual Complaints: 26 2023/24 Quarterly Results: Q1: 0.50/1000 (5 complaints) Q2: 0.40/1000 (4 complaints) Q3: 0.89/1000 (9 complaints) Q4: 0.79/1000 (8 complaints)
Response time to call outs to a fault or unplanned interruption to MDC's networked reticulation system:						
a) attendance at urgent call outs (from notification to arrival on site) (Mandatory Measure)	60 minutes or less	28 minutes	Achieved	50 minutes Q1: 50 minutes Q2: 54 minutes	38 minutes Q1: 39 minutes Q2: 30 minutes	Year End: 28 minutes 2023/24 Quarterly Results: Q1: 23 minutes Q2: No urgent calls

MEASURE	CURRENT YEAR END RESULTS			PREVIOUS YEAR END RESULTS (WHERE APPLICABLE)		COMMENTARY
	2023/24 Annual Target	Quarter 4 / Year-End: Result as at 30/6/24 (Year 3 of 2021-31 LTP)	Status at 30/6/24	Year End Result as at 30/06/23 (Year 2 of 2021-31 LTP)	Year End Result as at 30/06/22 (Year 1 of 2021-31 LTP)	
				Q3: 32 minutes Q4: 47 minutes	Q3: 38 minutes Q4: 28 minutes	Q3: 20 minutes Q4: 37 minutes
b) resolution of urgent call outs (from notification to confirmation of resolution) (Mandatory Measure)	480 minutes or less	61 minutes	Achieved	113 minutes Q1: 125 minutes Q2: 155 minutes Q3: 85 minutes Q4: 113 minutes	137 minutes Q1: 196 minutes Q2: 142 minutes Q3: 78 minutes Q4: 58 minutes	Year End: 61 minutes 2023/24 Quarterly Results: Q1: 177 minutes Q2: No urgent calls Q3: 53 minutes Q4: 81 minutes
c) attendance at non-urgent call outs (from notification to arrival on site) (Mandatory Measure)	7 days or less	74 minutes	Achieved	69 minutes Q1: 102 minutes Q2: 68 minutes Q3: 61 minutes Q4: 59 minutes	53 minutes Q1: 22 minutes Q2: 67 minutes Q3: 49 minutes Q4: 34 minutes	Year End: 74 minutes 2023/24 Quarterly Results: Q1: 57 minutes Q2: 91 minutes Q3: 43 minutes Q4: 150 minutes
d) resolution of non-urgent call outs (from notification to confirmation of resolution) (Mandatory Measure)	3 months or less	140 minutes	Achieved	108 minutes Q1: 130 minutes Q2: 188 minutes Q3: 100 minutes Q4: 182 minutes	115 minutes Q1: 53 minutes Q2: 94 minutes Q3: 137 minutes Q4: 71 minutes	Year End: 140 minutes 2023/24 Quarterly Results: Q1: 94 minutes Q2: 186 minutes Q3: 93 minutes Q4: 190 minutes
Council's drinking water supply complies with:						
a) part 4 of the Drinking Water Standards (bacteria compliance criteria). (Mandatory Measure)	Fully compliant	Partially Compliant	Not Achieved	Fully compliant	Fully compliant	Changes to DWQAR in 2022 have resulted in technical non-compliance. Data is collected but there is a new requirement to now continually monitor parameters. This has required installation of new technology. Systems are now installed. Note - No additional non compliances have been determined since the last report.
b) part 5 of the Drinking Water	Fully compliant	Partially Compliant	Not	Fully Compliant for 98.9% of days (361 out of 365 days).	Fully compliant	Changes to DWQAR in 2022 have resulted in technical non-compliance. Data is collected but there is a new

MEASURE	CURRENT YEAR END RESULTS			PREVIOUS YEAR END RESULTS (WHERE APPLICABLE)		COMMENTARY
	2023/24 Annual Target	Quarter 4 / Year-End: Result as at 30/6/24 (Year 3 of 2021-31 LTP)	Status at 30/6/24	Year End Result as at 30/06/23 (Year 2 of 2021-31 LTP)	Year End Result as at 30/06/22 (Year 1 of 2021-31 LTP)	
Standards (protozoal compliance criteria). (Mandatory Measure)			Achieved	There were 4 days where filtered turbidity exceeded the standard for more than 1% of the time.		requirement to now continually monitor parameters. This has required installation of new technology. Systems are now installed. Note - No additional non compliances have been determined since the last report.
Percentage of real water loss from MDC's reticulation system (calculated using minimum night flow). (Mandatory Measure)	Year 3: No more than 32.4%	Will be reported in the Annual Report	Not Available to Report	32.4%	32.5%	Will be reported in the Annual Report.
Average consumption of drinking water per day per resident within the district. (Demand management). (Mandatory Measure)	Year 2: No more than 578 litres/person/day Note: The Year 3 Target is to be established (to align with water meter installation and associated data).	Will be reported in the Annual Report	Not Available to Report	586 litres/person/day	578 litres/person/day	Will be reported in the Annual Report
Wastewater						
Number of complaints received about sewerage odour, system faults, system blockages, MDC's response to issues with its sewerage system. (Mandatory Measure)	Less than or equal to 8 complaints/ 1000 connections.	6.56 complaints/1000 connections Actual Complaints: 65	Achieved	26.56 complaints/1000 connections Actual Complaints: 257 Q1: 14.16/1000 (137) Q2: 4.3/1000 (42) Q3: 4.44/1000 (43) Q4: 3.62/1000 (35) The higher number of complaints this year were primarily related to a continuation of issues with the wastewater network resulting from groundwater tables that have remained high since the	15.95 complaints/1000 connections Actual Complaints: 152 Q1: 1.99/1000 (19) Q2: 1.26/1000 (12) Q3: 11.43/1000 (109) Q4: 1.26/1000 (12) During the February 2022 record rain event water infiltrated the sewer system leading to overflows. As a result, there were an increased number of complaints. Port-a-loos were provided to impacted properties, and overflows were cleaned up	Year End: 6.56 complaints/1000 connections Year End Actual Complaints: 65 2023/24 Quarterly Results: Q1: 2.83/1000 (28 complaints) Q2: 1.21/1000 (12 complaints) Q3: 1.01/1000 (10 complaints) Q4: 1.51/1000 (15 complaints) Since Q2 complaint numbers have been comparable with results prior to the February 2022 rain event. Work is being progressed to mitigate the impact of heavy rainfall on our wastewater networks, especially in areas that have experienced challenges for an extended period.

MEASURE	CURRENT YEAR END RESULTS			PREVIOUS YEAR END RESULTS (WHERE APPLICABLE)		COMMENTARY
	2023/24 Annual Target	Quarter 4 / Year-End: Result as at 30/6/24 (Year 3 of 2021-31 LTP)	Status at 30/6/24	Year End Result as at 30/06/23 (Year 2 of 2021-31 LTP)	Year End Result as at 30/06/22 (Year 1 of 2021-31 LTP)	
				February 2022 heavy rain event.	once the water subsided, which took several days. The increased number of complaints, and the time it took for water to subside, also impacted results for attendance and resolution, as noted below.	
Median response time to sewerage overflows resulting from a blockage or other fault to MDC's sewerage system:						
a) attendance (from time of notification to the time service personnel arrive onsite) (Mandatory Measure)	6 hours or less	25 minutes	Achieved	YTD: 52 minutes Q1: 75 minutes Q2: 50 minutes Q3: 37 minutes Q4: 35 minutes	Year End: 131 minutes (2.18 hours) Q1: 30 minutes Q2: 47 minutes Q3: 2829 minutes (47.15 hours) Q4: 48 minutes The February 2022 flooding event happened afterhours. The volume of complaints received resulted in longer attendance times despite staff working extra hours and over the weekend.	Year End: 25 minutes 2023/24 Quarterly Results: Q1: 32 minutes Q2: 22 minutes Q3: 18 minutes Q4: 38 minutes
b) resolution (from time of notification to the time service personnel confirm resolution) (Mandatory Measure)	12 hours or less	116 minutes	Achieved	102 minutes 2022/23 Quarterly Results: Q1: 159 minutes Q2: 75 minutes Q3: 59 minutes Q4: 136 minutes	1084 minutes (18.07 hours) Q1: 161 minutes Q2: 147 minutes Q3: 3950 minutes (65.83 hours) Q4: 105 minutes The clean-up of overflows in Q3 following the February 2022 flood event could not be completed until the water subsided. This took several days, impacting resolution times.	Year End: 116 minutes 2023/24 Quarterly Results: Q1: 135 minutes Q2: 84 minutes Q3: 140 minutes Q4: 110 minutes

MEASURE	CURRENT YEAR END RESULTS			PREVIOUS YEAR END RESULTS (WHERE APPLICABLE)		COMMENTARY
	2023/24 Annual Target	Quarter 4 / Year-End: Result as at 30/6/24 (Year 3 of 2021-31 LTP)	Status at 30/6/24	Year End Result as at 30/06/23 (Year 2 of 2021-31 LTP)	Year End Result as at 30/06/22 (Year 1 of 2021-31 LTP)	
<p>Number of dry weather sewerage overflows from MDC's sewerage system</p> <p>(Mandatory Measure)</p>	Less than or equal to 2/1000 connections	1.01 complaints/1000 connections (10 complaints)	Achieved	<p>0.41/1000 connections</p> <p>Actual: 4 complaints</p> <p>Q1: 0.10/1000 (1)</p> <p>Q2: 0.10/1000 (1)</p> <p>Q3: 0.10/1000 (1)</p> <p>Q4: 0.10/1000 (1)</p>	<p>1.15/1000 connections</p> <p>Actual: 11 complaints</p> <p>Q1: 0.31/1000 (3)</p> <p>Q2: 0.21/1000 (2)</p> <p>Q3: 0.42/1000 (4)</p> <p>Q4: 0.21/1000 (2)</p>	<p>Year End: 1.01 complaints/1000 connections</p> <p>Year End Actual: 10 complaints</p> <p>2023/24 Quarterly Results:</p> <p>Q1: 0.40/1000 (4 complaints)</p> <p>Q2: 0.10/1000 (1 complaints)</p> <p>Q3: 0.20/1000 (2 complaints)</p> <p>Q4: 0.30/1000 (3 complaints)</p>
<p>Compliance with MDC's resource consents for discharge from its sewerage system, measured by the number of abatement notices, infringement notices, enforcement orders or convictions received by MDC in relation to those consents.</p> <p>(Mandatory Measure)</p>	100% - no consent breaches	100% compliant	Achieved	<p>One abatement notice served.</p> <p>An Abatement Notice was served on MDC on 25/8/22, requiring compliance with consent conditions.</p> <p>This related to a breach of Resource Consent conditions due to occasional high E-Coli results detected in the final treatment pond (not the wastewater discharge).</p>	<p>One infringement received</p> <p>An infringement was received in Quarter 2 due to an overflow (with limited effects) that resulted from a sewer line blockage. The blockage was caused by foreign material being flushed into the sewer. The blocked line was in the process of being upgraded and work has now been completed on that section.</p>	<p>Year End: 100% compliant</p> <p>Q1: 100% compliant</p> <p>Q2: 100% compliant</p> <p>Q3: 100% compliant</p> <p>Q4: 100% compliant</p>
<p>Alternative system provided where loss of service exceeds 24 hours</p>	Less than or equal to 1/1000 connections	0.2/1000 connections (2 port-a-loos provided)	Achieved	<p>YTD: 16.53/1000 connections (160 port-a-loos required)</p> <p>2022/23 Quarterly Results:</p> <p>Q1: 8.37/1000 (81 required)</p> <p>Q2: 2.79/1000 (27 required)</p> <p>Q3: 2.99/1000 (29 required)</p> <p>Q4: 2.38/1000 (23 required)</p> <p>The high number of port-a-loos provided in Q1 were primarily a result of issues with the wastewater network resulting from groundwater tables remaining high following the heavier than usual rainfall through before and during Q1. The groundwater conditions</p>	<p>6.4/1000 connections (61 port-a-loos required)</p> <p>Q1: 0/1000</p> <p>Q2: 0/1000</p> <p>Q3: 6.2/1000 (59 required)</p> <p>Q4: 0.21/1000 (2 required)</p> <p>Port-a-loos were provided to properties that experienced wastewater overflows as a result of the February 2022 rain event in Q3.</p> <p>The two port-a-loos reported in Q4 related to the flooding event in Q3. Service requests</p>	<p>Year End: 0.2/1000 connections (2 port-a-loos required)</p> <p>2023/24 Quarterly Results:</p> <p>Q1: 0.1/1000 connections (1 required)</p> <p>Q2: 0.1/1000 connections (1 required)</p> <p>Q3: 0/1000 connections (0 required)</p> <p>Q4: 0/1000 connections (0 required)</p> <p>The results at Year End are more comparable with results prior to the February 2022 rain event, noting no port-a-loos have been required in Q3 and Q4.</p>

MEASURE	CURRENT YEAR END RESULTS			PREVIOUS YEAR END RESULTS (WHERE APPLICABLE)		COMMENTARY
	2023/24 Annual Target	Quarter 4 / Year-End: Result as at 30/6/24 (Year 3 of 2021-31 LTP)	Status at 30/6/24	Year End Result as at 30/06/23 (Year 2 of 2021-31 LTP)	Year End Result as at 30/06/22 (Year 1 of 2021-31 LTP)	
				and heavy rainfall continued to impact through the year.	for these two port-a-loos were completed in Q4.	
Stormwater:						
Number of flooding events that occur in the district (Mandatory Measure)	10 events or less	No Flooding Events reported	Achieved	5 Flooding Events Q1: 3 flooding events Q2: 2 flooding events Q3: No flooding events Q4: No flooding events	2 Flooding Events Q1: No flooding events Q2: No flooding events Q3: 2 flooding events Q4: No flooding events	Year End: No Flooding Events Reported Q1: No flooding events Q2: No flooding events Q3: No Flooding events Q4: No Flooding events
For each flooding event, the number of habitable floors affected (Mandatory Measure)	Less than or equal to 1/1000 connections	0/1000 connections. No habitable floors affected	Achieved	0/1000 connections. No habitable floors affected Q1: No habitable floors affected Q2: No habitable floors affected Q3: No habitable floors affected Q4: No habitable floors affected	0.33/1000 connections. 3 habitable floors affected Q1: No habitable floors affected Q2: No habitable floors affected Q3: 2 habitable floors affected Q4: 1 habitable floors affected The habitable floor reported in Q4 was related to the flooding event in Q3. The service request was completed in Q4.	Year End: 0/1000 connections. No habitable floors affected Q1: No habitable floors affected Q2: No habitable floors affected Q3: No habitable floors affected Q4: No habitable floors affected
Compliance with MDC's resource consents for discharge from its stormwater system, measured by the number of abatement notices, infringement notices, enforcement orders or convictions received by MDC in relation to those consents. (Mandatory Measure)	100% compliance	100% - no consent breaches	Achieved	100% - no consent breaches	100% - no consent breaches	Year End: 100% - no consent breaches

MEASURE	CURRENT YEAR END RESULTS			PREVIOUS YEAR END RESULTS (WHERE APPLICABLE)		COMMENTARY
	2023/24 Annual Target	Quarter 4 / Year-End: Result as at 30/6/24 (Year 3 of 2021-31 LTP)	Status at 30/6/24	Year End Result as at 30/06/23 (Year 2 of 2021-31 LTP)	Year End Result as at 30/06/22 (Year 1 of 2021-31 LTP)	
Number of complaints received about the performance of MDC's stormwater system (Mandatory Measure)	Less than or equal to 3/1000	3.22 complaints/1000 connections Actual Complaints: 29	Achieved	10.11 complaints/1000 connections Actual: 91 complaints Q1: 3.44/1000 (31) Q2: 1.33/1000 (12) Q3: 2.22/1000 (20) Q4: 3.11/1000 (28) The higher number of complaints are primarily related to groundwater tables remaining high following the heavier than usual rainfall since February 2022.	4.11 complaints/1000 connections Actual: 37 complaints Q1: 0.56/1000 (5) Q2: 0.67/1000 (6) Q3: 2/1000 (18) Q4: 0.89/1000 (8) The February 2022 rain event in Q3 contributed to an increased number of complaints in that quarter.	Year End: 3.22 complaints/1000 connections Year End Actual: 29 complaints Q1: 1.56/1000 (14 complaints) Q2: 0.56/1000 (5 complaints) Q3: 0.56/1000 (5 complaints) Q4: 0.56/1000 (5 complaints) The number of complaints received over Q2-4 is comparable with results prior to the February 2022 rain event.
Median response time to attend a flooding event (from time of notification to the time service personnel arrive onsite) (Mandatory Measure)	60 minutes or less	N/A – no flooding events reported	Achieved	21 minutes 2022/23 Quarterly Results: Q1: 47 minutes – 3 flooding events reported Q2: 16 minutes – 2 flooding events reported Q3: N/A – no flooding events reported Q4: N/A – no flooding events reported	6531 (109 hours) Q1: No flooding events Q2: No flooding events Q3: 6530 minutes Q4: 25 minutes The volume of complaints relating to flooding and wastewater issues over the period of the rain event in Q3 resulted in longer response times, despite staff working extra hours and over the weekend. The response time reported in Q4 was related to the flooding event in Q3. The service request was completed in Q4.	Year End: N/A - no flooding events 2023/24 Quarterly Results: Q1: No flooding events Q2: No flooding events Q3: No flooding events Q4: No flooding events
Solid Waste						
Number of call backs due to non-collection of official rubbish bag in each weekly collection	No more than 52 call-backs per annum.	11 call backs	Achieved	8 Call Backs Q1: 2 Q2: 3 Q3: 3	9 Call Backs Q1: 1 Q2: 1 Q3: 2	YTD: 11 Call Backs Q1: 6 Q2: 2 Q3: 1

MEASURE	CURRENT YEAR END RESULTS			PREVIOUS YEAR END RESULTS (WHERE APPLICABLE)		COMMENTARY
	2023/24 Annual Target	Quarter 4 / Year-End: Result as at 30/6/24 (Year 3 of 2021-31 LTP)	Status at 30/6/24	Year End Result as at 30/06/23 (Year 2 of 2021-31 LTP)	Year End Result as at 30/06/22 (Year 1 of 2021-31 LTP)	
				Q4: 0	Q4: 5	Q4: 2
Tonnage of waste transferred to landfill per head of population	Reduction on previous year (0.513 tonne per head of population) Note: When the new bylaw is implemented, a new baseline will be established for reporting purposes.	0.462 tonne per head of population (annualised) (est. population as at 30/6/23: 29,000) 13,391 tonne of waste transferred (last year 16,883 tonnes)	Achieved	0.513 tonne per head of population (Q4 annualised) (est. population as at 30/6/22: 29,000) 14,882 tonnes YTD of waste transferred ex Masterton	0.599 tonne per head of population (est. population as at 30/6/21: 28,200) 16,883 tonnes of waste transferred (16.6% increase on previous year) Result excludes 277 tonnes of recyclable materials that were damaged and dumped as a result of a fire in the MRF in August 2021.	YTD Result: 0.462 tonne per head of population (annualised) – 13,391 tonne of waste transferred Q1: 0.472 tonne per head of population (annualised) – 3,420 tonne of waste transferred Q2: 0.483 tonne per head of population (annualised) – 7,009 tonne of waste transferred Q3: 0.469 tonne per head of population (annualised) – 10,193 tonne of waste transferred Q4: 0.462 tonne per head of population (annualised) – 13,391 tonne of waste transferred <i>Results are based on estimated population of 29,000 as at 30/6/23.</i>
Urban and rural transfer stations, recycling, composting facilities and landfills operate within approved resource consent conditions	100% compliance	100% compliance	Achieved	100% compliance	100% compliance	100% compliance
Community Facilities and Parks						
Number of people using our library and archive reflected by overall library usage	Library Usage: No less than 5 year average (277,238) for overall library usage Usage consists of: <ul style="list-style-type: none">Physical issuesDigital issuesComputer/Wi-Fi sessions	YTD Library Usage: 353,800 <ul style="list-style-type: none">Physical issues: 193,727Digital issues: 60,068Computer/Wi-Fi sessions: 100,005	Achieved	Library Usage: 324,662 <ul style="list-style-type: none">Physical issues: 187,344Digital issues: 52,431Computer/Wi-Fi sessions: 84,887 The 5 year average for Library usage was: 290,315 made up of: <ul style="list-style-type: none">Physical issues: 214,591Digital issues: 16,614Computer/Wi-Fi sessions: 59,110	Library Usage: 278,960 <ul style="list-style-type: none">Physical issues: 182,546Digital issues: 44,838Computer/Wi-Fi sessions: 51,576 The 5 year average for Library usage was: 318,686 made up of: <ul style="list-style-type: none">Physical issues: 231,430Digital issues: 12,958Computer/Wi-Fi sessions: 74,298	Year End Library Usage: 353,800 <ul style="list-style-type: none">Physical issues: 193,727Digital issues: 60,068Computer/Wi-Fi sessions: 100,005 The 5 year average for Library Usage is: 277,238 (this equates to a quarterly average of 69,310) made up of: <ul style="list-style-type: none">Physical issues: 202,520Digital issues: 20,636Computer/Wi-Fi sessions: 54,082 Quarterly Results: Q1 Library Usage: 87,840 <ul style="list-style-type: none">Physical issues: 50,531

MEASURE	CURRENT YEAR END RESULTS			PREVIOUS YEAR END RESULTS (WHERE APPLICABLE)		COMMENTARY
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				Q1 Library Usage: 79,668 <ul style="list-style-type: none"> Physical issues: 46,211 Digital issues: 13,369 Computer/Wi-Fi sessions: 20,088 Q2 Library Usage: 80,294 <ul style="list-style-type: none"> Physical issues: 46,517 Digital issues: 11,745 Computer/Wi-Fi sessions: 22,032 Q3 Library Usage: 76,205 <ul style="list-style-type: none"> Physical issues: 46,777 Digital issues: 13,000 Computer/Wi-Fi sessions: 16,428 Q4 Library Usage: 88,495 <ul style="list-style-type: none"> Physical issues: 47,839 Digital issues: 14,317 Computer/Wi-Fi sessions: 26,339 	Q1 Library Usage: 53,666 <ul style="list-style-type: none"> Physical issues: 40,529 Digital issues: 8,751 Computer/Wi-Fi sessions: 4,386 Q2 Library Usage: 63,777 <ul style="list-style-type: none"> Physical issues: 47,147 Digital issues: 11,844 Computer/Wi-Fi sessions: 4,786 Q3 Library Usage: 71,517 <ul style="list-style-type: none"> Physical issues: 46,638 Digital issues: 10,400 Computer/Wi-Fi sessions: 14,479 Q4 Library Usage: 87,326 <ul style="list-style-type: none"> Physical issues: 48,226 Digital issues: 12,073 Computer/Wi-Fi sessions: 27,027 	<ul style="list-style-type: none"> Digital issues: 15,993 Computer/Wi-Fi sessions: 21,316 Q2 Library Usage: 85,376 <ul style="list-style-type: none"> Physical issues: 45,046 Digital issues: 15,866 Computer/Wi-Fi sessions: 24,464 Q3 Library Usage: 90,788 <ul style="list-style-type: none"> Physical issues: 48,128 Digital issues: 14,846 Computer/Wi-Fi sessions: 27,814 Q4 Library Usage: 89,796 <ul style="list-style-type: none"> Physical issues: 50,022 Digital issues: 13,363 Computer/Wi-Fi sessions: 26,411 Physical and digital issues have increased over the previous two years. Computer and wi-fi sessions are also increasing with the increase heavily related to wi-fi sessions.
Number of people using our library and archive reflected by number of visits to the library and archive.	Library Visits: No less than 5 year average (245,616) for number of visits to the library and archive Visits consists of: <ul style="list-style-type: none"> In Person Visits Digital Housebound Note: Digital visits include website, OPAC and social media.	YTD Library Visits: 271,519 <ul style="list-style-type: none"> In Person: 117,847 Digital: 152,808 Housebound: 864 	Achieved	Library Visits: 329,929 <ul style="list-style-type: none"> In Person: 99,132 Digital: 229,709 Housebound: 1,088 The 5 year average for Library visits was: 233,332 made up of: <ul style="list-style-type: none"> In Person Visits: 128,351 Digital Visits: 104,178 Housebound Visits: 803 Q1 Library Visits: 59,240 <ul style="list-style-type: none"> In Person: 24,748 	Library Visits: 363,490 <ul style="list-style-type: none"> In Person: 83,400 Digital: 278,944 Housebound: 1,146 The 5 year average for Library visits was: 215,501 made up of: <ul style="list-style-type: none"> In Person Visits: 148,062 Digital Visits: 66,745 Housebound Visits: 694 Q1 Library Visits: 64,440 <ul style="list-style-type: none"> In Person: 20,798 	YTD Library Visits: 271,519 <ul style="list-style-type: none"> In Person: 117,847 Digital: 152,808 Housebound: 864 The 5 year average for Library Visits is: 245,616 (this equates to a quarterly average of 61,404) made up of: <ul style="list-style-type: none"> In Person Visits: 113,191 (28,298 per quarter average) Digital Visits: 131,524 (32,881 per quarter average) Housebound Visits: 901 (225 per quarter average) Digital visits include website, OPAC and social media. Quarterly Results: Q1 Library Visits: 82,374

MEASURE	CURRENT YEAR END RESULTS			PREVIOUS YEAR END RESULTS (WHERE APPLICABLE)		COMMENTARY
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				<ul style="list-style-type: none"> Digital: 34,168 Housebound: 324 <p>Q2 Library Visits: 71,457</p> <ul style="list-style-type: none"> In Person: 23,405 Digital: 47,740 Housebound: 312 <p>Q3 Library Visits: 78,484</p> <ul style="list-style-type: none"> In Person: 24,021 Digital: 54,249 Housebound: 214 <p>Q4 Library Visits: 98,216</p> <ul style="list-style-type: none"> In Person: 26,709 Digital: 71,269 Housebound: 238 	<ul style="list-style-type: none"> Digital: 43,412 Housebound: 230 <p>Q2 Library Visits: 54,911</p> <ul style="list-style-type: none"> In Person: 21,469 Digital: 33,041 Housebound: 401 <p>Q3 Library Visits: 58,268</p> <ul style="list-style-type: none"> In Person: 19,361 Digital: 38,675 Housebound: 232 <p>Q4 Library Visits: 185,871</p> <ul style="list-style-type: none"> In Person: 21,772 Digital: 163,816 (social media only measured at year end) Housebound: 283 	<ul style="list-style-type: none"> In Person: 39,027 Digital: 43,123 Housebound: 224 <p>Q2 Library Visits: 87,736</p> <ul style="list-style-type: none"> In Person: 36,201 Digital: 51,103 Housebound: 432 <p>Q3 Library Visits: 101,409</p> <ul style="list-style-type: none"> In Person: 42,619 Digital: 58,582 Housebound: 208 <p>Q4 Library Visits: 83,626</p> <ul style="list-style-type: none"> In Person: 43,995 Digital: 39,427 Housebound: 204 <p>Overall visits have increased this year compared to the previous two years. In person have continued to trend up. There has also been an increasing trend in digital visits. Housebound visits remain steady.</p>
Percentage of Council parks and open spaces urgent customer service requests that are resolved within 4 work hours.	90% resolved within 4 work hours.	100 % responded to within 4 hours. All 20 urgent requests have been responded to within 4 hours.	Achieved	93.8% responded to within 4 hours. 46 out of 49 urgent requests received were responded to within 4 hours. Q1: 90% (18/20) Q2: 90% (9/10) Q3: 100% (11) Q4: 100% (8)	96% responded to within 4 hours. 54 out of 56 urgent requests were responded to within 4 hours. Q1: 100% (7) Q2: 100% (14) Q3: 100% (10) Q4: 92% (25)	Year to Date: 100% responded to within 4 hours. 20 out of 20 urgent requests received were responded to within 4 hours. Q1: 100% (5/5 urgent requests) Q2: 100% (4/4 urgent requests) Q3: 100% (4/4 urgent requests) Q4: 100% (7/7 urgent requests)

MEASURE	CURRENT YEAR END RESULTS			PREVIOUS YEAR END RESULTS (WHERE APPLICABLE)		COMMENTARY
	2023/24 Annual Target	Quarter 4 / Year-End: Result as at 30/6/24 (Year 3 of 2021-31 LTP)	Status at 30/6/24	Year End Result as at 30/06/23 (Year 2 of 2021-31 LTP)	Year End Result as at 30/06/22 (Year 1 of 2021-31 LTP)	
Number of people using the recreational trails that are part of our parks and reserves network	Utilisation = at least the 2 year average The 2 year average (as at 30/6/20) equates to: 289,612 See note regarding targets in commentary column.	This measure was set as part of the 2021-31 Long-Term Plan process. At that time, data loggers were recording the number of people using the recreational trails. However, over the past two years we have been unable to report results due to ongoing issues with the data loggers that have not been permanently resolved.	Not Available to Report	Year End: Results unable to be reported due to issues with data loggers through the year.	Year End: Results unable to be reported due to issues with data loggers through the year.	Work to resolve the Trail Counter functionality has been attempted but has not produced reliable results over the reporting period. Despite being unable to report usage, staff have received consistent positive feedback about the trails.
Number of people using the Trust House Recreation Centre	No less than 5 year average for overall Trust House Recreation Centre usage total Usage consists of: <ul style="list-style-type: none"> Swim Gym Stadium Sports Stadium Events 	Trust House Recreation Centre Usage YTD 150,349 <ul style="list-style-type: none"> Swim: 101,382 Gym: 34,843 Stadium Sports: 4,402 Stadium Events: 9,722 	Achieved	Usage:152,095: Swim: 106,191 Gym: 27,687 Stadium Sports: 5,830 Stadium Events: 12,387 The 5 year usage was: 121,703. This consists of: Swim: 79,983 Gym: 30,152 Stadium Sports: 3,367 Stadium Events: 8,202 Q1 Usage: 34,476 Swim: 24,333 Gym: 6,244 Stadium Sports: 1,775 Stadium Events: 2,124 Q2 Usage: 39,272	Usage: 99,899 : Swim: 65,357 Gym: 25,214 Stadium Sports: 3,717 Stadium Events: 5,601 The 5 year usage was: 106,018. This consists of: Swim: 70,348 Gym: 25,695 Stadium Sports: 2,761 Stadium Events: 7,215 Q1 Usage: 21,716 Swim: 14,247 Gym: 5,002 Stadium Sports: 787 Stadium Events: 1,680 Q2 Usage: 23,697	Year End Usage: 150,349 Swim: 101,382 Gym: 34,843 Stadium Sports: 4,402 Stadium Events: 9,722 The 5 year average for Trust House recreation Centre usage is: 123,364 (equating to a quarterly average of 30,841). This consists of: Swim: 82,366 (quarterly average: 20,591) Gym: 28,383 (quarterly average: 7,096) Stadium Sports: 3,844 (quarterly average: 961) Stadium Events: 8,771 (quarterly average: 2,193) Q1 Usage 33,693 Swim: 22,878 Gym: 8,729 Stadium Sports: 1,579 Stadium Events: 507 Q2 Usage 40,087

MEASURE	CURRENT YEAR END RESULTS			PREVIOUS YEAR END RESULTS (WHERE APPLICABLE)		COMMENTARY
	2023/24 Annual Target	Quarter 4 / Year-End: Result as at 30/6/24 (Year 3 of 2021-31 LTP)	Status at 30/6/24	Year End Result as at 30/06/23 (Year 2 of 2021-31 LTP)	Year End Result as at 30/06/22 (Year 1 of 2021-31 LTP)	
				Swim: 28,490 Gym: 6,715 Stadium Sports: 1,137 Stadium Events: 2,930 Q3 Usage: 44,213 Swim: 28,728 Gym: 7,972 Stadium Sports: 1,760 Stadium Events: 5,753 Q4 Usage: 34,134 Swim: 24,640 Gym: 6,756 Stadium Sports: 1,158 Stadium Events: 1,580	Swim: 15,241 Gym: 6,653 Stadium Sports: 757 Stadium Events: 1,046 Q3 Usage: 28,413 Swim: 18,721 Gym: 7,844 Stadium Sports: 724 Stadium Events: 1.124 Q4 Usage: 26,063 Swim: 17,148 Gym: 5,715 Stadium Sports: 1,449 Stadium Events: 1,751	Swim: 28,985 (was previously reported as 29,985)* Gym: 8,263 Stadium Sports: 890 Stadium Events: 1,949 Q3 Usage 44,788 Swim: 28,208 Gym: 9,592 Stadium Sports: 1,067 Stadium Events: 5,921 Q4 Usage 31,713 Swim: 21,311 Gym: 8,259 Stadium Sports: 866 Stadium Events: 1,345 * Q2 swim numbers have been updated from 29,985 to 28,985. This update does not impact the overall result as the correct figure (28,985) was used in all calculations. The 23/24 annual target has been achieved. Overall use at 30 June 2024 has decreased slightly compared to the previous year. Gym usage has increased, off-setting decreases in other categories of use. The decrease in swim use was impacted by the 3-week maintenance shutdown in May. Stadium events and sports usages are also marginally lower.
Compliance with the healthy homes standards for Council owned rental units and houses.	Applies to all Council rental units/houses: All units/houses comply with the healthy home standards (or have exemptions).	Proportion of new/ renewed tenancy agreements where the unit/house rented is compliant (or has an exemption) at the time of lease: 100% (10/10)	Achieved	100% Five units were let and all five were fully compliant at the time of lease	83.3% Six units were let and five were fully compliant at the time of lease. The non-compliance was addressed within the same quarter.	YTD: 100% - 8 units and 2 houses have been Let. All were fully compliant at the time of lease. Q1: 100% - 1 unit was let. That unit was fully compliant. Q2: 100% - 3 units and 1 house was let. All were fully compliant. Q3: 100% - 4 units and 1 house were let. All were fully compliant or have exemptions.

MEASURE	CURRENT YEAR END RESULTS			PREVIOUS YEAR END RESULTS (WHERE APPLICABLE)		COMMENTARY
	2023/24 Annual Target	Quarter 4 / Year-End: Result as at 30/6/24 (Year 3 of 2021-31 LTP)	Status at 30/6/24	Year End Result as at 30/06/23 (Year 2 of 2021-31 LTP)	Year End Result as at 30/06/22 (Year 1 of 2021-31 LTP)	
						Q4: 100% - 1 unit was let. All were fully compliant or have exemptions. All Council housing is now fully compliant with new standards, ahead of schedule (31 December 2022) and the legal deadline for compliance (1 July 2024).
Regulatory:						
Response time to attend Priority 1 urgent call outs (e.g. dog attacks).	90% attended within one hour	90.85% (139/153 attended on time)	Achieved	Year End: 95.3% 162/170 attended on time Q1: 93.54% (29/31) Q2: 90.39% (47/52) Q3: 100% (48/48) Q4: 97.5% (38/39)	Year End: 94% 141/150 attended on time Q1: 98.08% (51/52) Q2: 90.62% (29/32) Q3: 86.21% (25/29) Q4: 92.11% (35/38)	Year End: 90.85% (139/153 attended on time) Q1: 86.4% (38/44) Q2: 97.29% (36/37) Q3: 100.00% (36/36) Q4: 80.55% (29/36) Priority 1 call outs include dog attacks on people, animals, protected wildlife and stock, as well as rushing's, stock worrying, welfare and police assistance. In Q1: 10 of the 44 call outs were for attacks on people. All of these call outs were attended within time. In Q2: 8 of the 37 call outs in Q2 were for attacks on people. All of these call outs were attended within time. In Q3: 1 of the 36 call outs in Q3 was for an attack on a person. This was attended within time. In Q4: 4 attacks were on people. All 4 were attended within time.
Response time to attend noise control call outs.	90% attended within one hour	95.2% (594 out of 625 complaints attended within one hour)	Achieved	Year End: 93% 573/616 attended on time Q1: 95.83% (115/120) Q2: 91.38% (159/174) Q3: 89.1% (139/156) Q4: 96.4% (160/166)	Year End: 93.7% 687/733 attended on time Q1: 95.6% (132/138) Q2: 96% (264/275) Q3: 92.5% (149/161) Q4: 89.3% (142/159)	Year End: 95.2% 594/625 attended on time Q1: 93.8% (122/130) Q2: 97.4% (189/194) Q3: 93.55% (145/155) Q4: 94.4% (136/144)

MEASURE	CURRENT YEAR END RESULTS			PREVIOUS YEAR END RESULTS (WHERE APPLICABLE)		COMMENTARY
	2023/24 Annual Target	Quarter 4 / Year-End: Result as at 30/6/24 (Year 3 of 2021-31 LTP)	Status at 30/6/24	Year End Result as at 30/06/23 (Year 2 of 2021-31 LTP)	Year End Result as at 30/06/22 (Year 1 of 2021-31 LTP)	
Number of animal control community education and engagement activities.	A minimum of 6 per annum related to high priority issues or concerns	Engagement Activities YTD: 17 1 Hounds at Henley microchipping event. 1 Dogs in togs 15 school education talks about being safe around dogs.	Achieved	YTD: 8 education/engagement activities Q1: No education/engagement activities Q2: 5 Q3: 3 Q4: No education/engagement activities	8 education/engagement activities Q1: No education/engagement activities Q2: 2 Q3: 4 Q4: 2	Year End: 17 education/engagement events have been held. Q1: No education/engagement activities Q2: 1 education/engagement activity Q3: 1 education/engagement activity Q4: 15 education/engagement activities Consistent with the education undertaken, staff have noted that when out in public with their own dog, without being prompted children have been asking permission before patting the staff member's dog.
Percentage of resource consents processed within statutory timeframes	90%	93.4% (155 of 166 resource consents were processed within statutory timeframes)	Achieved	92.2% 142 of 154 resource consents were processed within statutory timeframes Q1: 90% (28/33) Q2: 97.5% (39/40) Q3: 94.1% (32/34) Q4: 91.5% (43/47)	93% 210 of 226 resource consents were processed within statutory timeframes Q1: 98% (52/53) Q2: 100% (72/72) Q3: 90.2% (46/51) Q4: 89.7% (35/39)	Year End: 93.4% (155/166) 155 of 166 resource consents were processed within statutory timeframes Q1: 97.7% (42/43) Q2: 89.6% (43/48) Q3: 94.9% (37/39) Q4: 91% (33/36) While the target was not quite achieved in Q2, the overall year-end result has been achieved. The Q2 result reflects the proposed WCDP being notified and applications having to be assessed against two district plans. An increased number of sub-division applications were also received prior to notification of the proposed plan.
Percentage of building consents processed within statutory timeframes	90%	92.5% (518/560 consents issued were processed within statutory timeframes)	Achieved	83% 538 of 649 consents issued were processed within statutory timeframes. The average processing time was 16.5 working days. Q1: 73% (141/194) / 17 days Q2: 77% (124/161) / 19 days Q3: 94% (130/138) / 15 days	65% 442 of 685 consents issued were processed within statutory timeframes. The average processing time was 20 working days. Q1: 52% (93/178) / 22 days Q2: 74% (102/138) / 15 days Q3: 87% (144/165) / 16 days	YTD: 92.5% 518 out of 560 consents were issued within statutory timeframes. The average processing time was 14.4 working days. Q1: 91% (158/174) / 14 working days Q2: 92.5% (136/147) / 15 working days Q3: 93.8% (106/113) / 13.2 working days Q4: 93.7% (119/127) / 13.5 working days

MEASURE	CURRENT YEAR END RESULTS			PREVIOUS YEAR END RESULTS (WHERE APPLICABLE)		COMMENTARY
	2023/24 Annual Target	Quarter 4 / Year-End: Result as at 30/6/24 (Year 3 of 2021-31 LTP)	Status at 30/6/24	Year End Result as at 30/06/23 (Year 2 of 2021-31 LTP)	Year End Result as at 30/06/22 (Year 1 of 2021-31 LTP)	
				Q4: 92% (143/156) / 15 days	Q4: 75% (156/207) / 17 days	Targets for processing consents have been achieved in all quarters this financial year. This can be attributed to BCOs competencies improving but also having the right number of officers for consent applications. Consent numbers in Q4 were up compared to Q3 but still lower than the first two quarters. There is still hesitancy within the building industry given interest rates remain high.
Percentage of code compliance certificates processed within statutory timeframes	90%	94.1% (490/520 certificates were processed within statutory timeframes)	Achieved	90% 520 of 577 certificates were processed within statutory timeframes. The average processing time was 15 working days. Q1: 83% (130/156)/20.9 days Q2: 87% (159/183) /13 days Q3: 97% (95/98) /16 days Q4: 97% (136/140) /10 days.	79% 453 of 573 code compliance certificates were processed within statutory timeframes. The average processing time was 17 working days. Q1: 72% (118/163)/15 days Q2: 95% (137/145)/9 days Q3: 85% (97/114)/14 days Q4: 85% (139/163)/13 days	Year End: 94.1% 490 of 520 code compliance were processed within statutory timeframes. The average processing time was 12.4 working days. Q1: 94% (133/141) / 15 working days Q2: 94.5% (122/129) / 12 working days Q3: 92% (104/113) / 11.3 working days Q4: 95.6% (131/137) / 11 working days The lower number of CCC issued in Q3 is attributed to the Christmas/holiday period.
Percentage of commercial Building Warrant of Fitness' (BWOFs) that have been reviewed within 20 days of their due date.	At least 90% of BWOFs have been reviewed within 20 days of their due date.	100% of BWOFs received were reviewed within 20 working days	Achieved	100% reviewed within 20 days of the due date. Q1: 100% Q2: 100% Q3: 100% Q4: 100% 98% compliance across 398 Building Warrant of Fitness.	100% reviewed within 20 days of the due date. Q1: 100% Q2: 100% Q3: 100% Q4: 100% 90% compliance across 387 Building Warrant of Fitness.	Year End: 100% reviewed within 20 days of the due date. Q1: 92% - 101 BWOFs were due in Q1 – 8 are overdue. Q2: 89% - 80 BWOFs were due in Q2 – 9 are overdue. Q3: 94% - 68 BWOFs were due in Q3 – 4 are overdue. Q4: 85% - 115 BWOFs were due in Q4 –17 are overdue. Overdue means that the building owner (or their agent) has not provided a BWoF in the month of their anniversary date, and MDC are following up.
Proportion of known residential swimming pools that have been inspected.	The year 3 target is 80% The year 1 target was 25%. The year 2 target was 50% Target changes from Year 4: Years 4-10: cycle to be repeated but	96% of total pools inspected 82% of total pools compliant Year End: 310 inspections undertaken. At year end seventeen pools could not be accessed for inspection. Letters have been sent	Achieved	48% inspected 508 inspections undertaken Q1: 233 inspections undertaken over 190 pools = 23% inspected and 13% of total pools compliant Q2: 44 inspections undertaken over 26 pools = 27% inspected and 19% of total pools compliant	3% inspected 28 inspections undertaken. Q1: No inspections. Q2: No inspections. Q3: 15 inspections. Q4: 13 inspections. Pool inspections scheduled for 2021/22 were impacted by a	Year End: 307 inspections undertaken over 180 recorded pools, with a total of 512 of pools remaining on our database* of pools inspected. YTD 162 pools on the database were removed from the database. Q1: 60 inspections undertaken over 27 pools = 53% of total pools inspected and 45% of total pools compliant 33 pools were removed from the database Q2: 131 inspections undertaken over 71 pools = 68% of total pools inspected and 56% of total pools compliant

MEASURE	CURRENT YEAR END RESULTS			PREVIOUS YEAR END RESULTS (WHERE APPLICABLE)		COMMENTARY
	2023/24 Annual Target	Quarter 4 / Year-End: Result as at 30/6/24 (Year 3 of 2021-31 LTP)	Status at 30/6/24	Year End Result as at 30/06/23 (Year 2 of 2021-31 LTP)	Year End Result as at 30/06/22 (Year 1 of 2021-31 LTP)	
	ensuring 100% of pools have been re-inspected by the end of Years 6 and 9.	to owners requesting access to their pools.		Q3: 87 inspections undertaken over 87 pools = 37% inspected and 30% of total pools compliant Q4: 144 inspections undertaken over 144 pools = 48% inspected and 39% of total pools compliant.	lack of resource in the team due to a resignation.	60 pools were removed from the database Q3: 65 inspections undertaken over 29 pools = 91% of total pools inspected and 76% of total pools compliant 36 pools were removed from the database Q4: 54 inspections undertaken over 53 pools = 96% of total pools inspected and 82% of total pools compliant 33 pools were removed from the database <i>*Note: Some pools are decommissioned following inspection and/or the pool is confirmed as no longer existing when staff visit the site.</i>
Leadership, Strategy and Corporate Services						
Every year Council produces an Annual Report that informs our community about what has been achieved and how well we performed against the plans and budgets that were set for that year. In addition, there is regular reporting to the Senior Leadership Team and Council on progress with work and projects in this activity group, and once every three years Council undertakes a Community Satisfaction Survey that includes questions about Council's leadership and reputation.						

5.5 KEY POLICIES MONITORED BY THE AUDIT AND RISK COMMITTEE

File Number:

Author: Karen Yates, General Manager Strategy & Development

Authoriser: Kym Fell, Chief Executive

PURPOSE

This report provides a status update of policies that are monitored by the Audit and Risk Committee.

RECOMMENDATIONS

That the Audit and Risk Committee:

1. **notes** that the following policies are monitored by the Audit and Risk Committee:

- Asset Management Policy
- Fraud, Dishonesty and Corruption Control Policy
- Workplace Health and Safety and Staff Wellbeing Policy
- Procurement Policy
- Revenue and Financing Policy
- Risk Management Policy
- Significance and Engagement Policy
- Sensitive Expenditure Policy, and
- Treasury Management Policy.

2. **notes** the status update for each of these policies in this Report.

CONTEXT

Masterton District Council (Council) has an approved Terms of Reference for the Audit and Risk Committee that were approved at the inaugural council meeting on 26 October 2022. Key functions of the Audit and Risk Committee include:

- enhancing the governance framework, risk management practices, and the controls Council uses to monitor achievements; and
- providing the Council with assurance of the integrity and reliability of Councils internal control framework.

The Audit and Risk Committee also has delegation to recommend draft policies and strategies associated with Council's risk management, compliance, and internal control functions to the Council for adoption. The monitoring of these policies aligns with the function and delegated authority of the Audit and Risk Committee Terms of Reference.

For example:

- The Workplace Health and Safety and Staff Wellbeing Policy aligns with the Audit and Risk Committee’s responsibility for oversight of Council’s health, safety and wellbeing responsibilities;
- The Significance and Engagement Policy, Revenue and Financing Policy, and Treasury Management Policy aligns with the Audit and Risk Committee’s responsibility of oversight for Councils legislative compliance; and
- The Sensitive Expenditure Policy Manual and Fraud, Dishonesty and Corruption Control Policy aligns with the Audit and Risk Committee’s responsibility for processes to report and manage sensitive expenditure, conflict of interest and fraud.

ANALYSIS AND ADVICE

There are currently nine policies that are monitored by the Audit and Risk Committee. The Risk Management Policy is due for review. All remaining policies are current.

Table 1: Status update of policies monitored by the Audit and Risk Committee

Policy	Status	Date Approved	Approval by	Comments
Asset Management Policy	Current	November 2023	Executive Leadership Team and endorsed Audit and Risk Committee	Next review due November 2026
Fraud, Dishonesty and Corruption Control Policy	Current	June 2024	Endorsed by Audit and Risk Committee and adopted by Council	Next review due June 2027
Workplace Health and Safety and Staff Wellbeing Policy	Current	October 2023	Executive Leadership Team and endorsed by Audit and Risk Committee	Next review due October 2026
Procurement Policy	Current	February 2022	Executive Leadership Team and endorsed by Audit and Risk Committee	Next review due February 2025
Revenue and Financing Policy	Current	April 2024	Council	Next review due April 2027
Risk Management Policy	Review due	September 2022	Audit and Risk Committee	Review scheduled in 2024 (for a revised policy to be in place by 2025).
Significance and Engagement Policy	Current	December 2023	Council	Next review due December 2027
Sensitive Expenditure Policy	Current	June 2024	Endorsed by Audit and Risk Committee and adopted by Council	Next review due June 2027

Policy	Status	Date Approved	Approval by	Comments
Treasury Management Policy (includes the Liability Management Policy and Investment Policy)	Current	May 2023	Council	Next review due May 2026.

Update on wider 2024/25 policy programme

Other policies that are either currently under review or in development include:

- Lease Policy – the policy is undergoing final amendments and internal review. It is expected that the policy will go to Council for adoption in September/October 2024.
- Acquisition and Disposal Policy – work is ongoing on the development of an Acquisitions and Disposal Policy. A first draft has been developed, based on good practice examples from across local government, and is undergoing internal review. It is expected that the policy will go to Council for adoption in October 2024.
- Wairarapa Local Alcohol Policy – review underway with the Carterton and South Wairarapa District Councils. The Wairarapa Policy Working Group is meeting in August 2024 to consider a revised policy ahead of community consultation.
- Wairarapa Consolidated Bylaw – review underway with the Carterton and South Wairarapa District Councils. The Wairarapa Policy Working Group is meeting in September 2024 to consider draft bylaws and Statement of Proposal for consultation.
- Policies in development to support the Cultural Competency Framework, including the Cultural Competency Policy and Bilingual Signage Policy. Te reo me ōna Tikanga Policy is also being revised due to the flow on effects of the development of the Cultural Competency Framework.

Policies adopted or approved in the past six months

- Financial policies associated with the 2024-34 Long-Term Plan – Revenue and Financing Policy, Development and Financial Contributions Policy and Rates Remission and Postponement Policies (set of three) – adopted by Council April 2024.
- Fraud, Dishonesty and Corruption Policy and Procedure – endorsed by the Audit and Risk Committee and adopted by Council in June 2024.
- Sensitive Expenditure Policy Manual – endorsed by the Audit and Risk Committee and adopted by Council in June 2024.
- Compliments and Complaints Policy – approved by ELT in July 2024.
- Wairarapa Class 4 Gambling and Standalone TAB Venues Policy – adopted by Masterton District Council in June 2024 and South Wairarapa and Carterton District Councils in July 2024.

SUMMARY OF CONSIDERATIONS

Strategic, Policy and Legislative Implications

Policy reviews that are programmed for review will consider alignment with other relevant Council strategies, plans, bylaws and policies.

Significance, Engagement and Consultation

Monitoring the policies listed in this report is procedural in nature and has therefore been assessed as not significant against the Council's Significance and Engagement Policy.

Financial Considerations

There are no financial implications for the status update of policies monitored by the Audit and Risk Committee. Any reviews planned to be undertaken in 2024/25 will be met from within existing budgets.

Implications for Māori

There are no implications for Māori arising from the status update of policies monitored by the Audit and Risk Committee.

Communications/Engagement Plan

A Communications/Engagement Plan is not required for the status update of policies monitored by the Audit and Risk Committee.

Environmental/Climate Change Impact and Considerations

There are no environmental/climate change impacts or considerations arising from the status update of policies monitored by the Audit and Risk Committee.

NEXT STEPS

Progressing the work outlined in the Analysis and Advice section of this Report.

ATTACHMENTS

Nil

5.6 CORPORATE CARBON EMISSIONS REDUCTION PLAN: REVISED TIMELINES

File Number:

Author: Karen Yates, General Manager Strategy & Development

Authoriser: Kym Fell, Chief Executive

PURPOSE

This report provides the Audit and Risk Committee with an update on the review of the timeline for the implementation of the Corporate Carbon Emissions Reduction Plan.

RECOMMENDATION

That the Audit and Risk Committee receives this report which provides an update on the review of the Corporate Carbon Emissions Reduction Plan.

CONTEXT

The last progress report on the Corporate Carbon Emissions Reduction Plan (CCERP) was presented to the Audit and Risk Committee in May 2024. The Committee requested an updated timeline for implementing the CCERP. This report responds to that request.

DISCUSSION

The CCERP represents a commitment to action to reduce the carbon emissions of the Council as an organisation. Therefore, the actions and timeframes must be realistic rather than aspirational, and they need to be resourced appropriately so that they are achievable.

When ELT (then SLT) adopted the CCERP in 2021, they set timeframes for the completion of the actions included in the plan. At that time, most actions were expected to be completed by 2024/25.

Timelines for delivery of actions that are still in progress and/or to be commenced have now been updated in the table attached (Attachment 1); and are summarised in the table below (showing progress as at May 2024).

Action by target for completion	Not started	In progress	Completed (in BAU)	Completed	Combined Total
Completed	0	0	7	5	12
Ongoing	0	2	1	0	3
2024/25	1	14	0	0	15
2025/26	4	8	0	0	12
2026/27	1	2	0	0	3
2027/28	1	3	0	0	4
2028/29	1	0	0	0	1
2029/30	0	1	0	0	1
Total	8	30	8	5	51

Progress since May 2024 has been limited due to capacity constraints and the need to prioritise other projects, including finalising the 2024-34 Long Term Plan (LTP).

A new Environmental Lead joined the team in July 2024. We are currently reviewing the Environmental work programme and scheduling/sequencing of work committed through the LTP including a review of the Wellbeing Strategy and development of a Spatial Plan/Growth Strategy; a Rooding Prioritisation Strategy and a Sports and Facilities Strategy. Reviews of the CCERP and Climate Action Plan (CAP) were also signalled for this LTP cycle.

The timeline for the review of the CCERP will be reported to the next Audit & Risk Meeting in November 2024.

SUMMARY OF CONSIDERATIONS

Strategic, Policy and Legislative Implications

The CCERP is our internal plan to reduce our climate pollution as an organisation. Actions in the CCERP align with the CAP.

Significance, Engagement and Consultation

Providing an updated timeline for progressing the implementation of the CCERP does not trigger the requirements for consultation under the Significant and Engagement Policy.

Financial Considerations

The CCERP actions currently underway will be resourced from within existing budgets. The Strategy team and Climate Champions Group will work with teams across the business to support any projects planned being delivered within planned budgets. Other actions may require a business case to be considered for incorporating actions into business-as-usual or project budgets as part of developing the next annual or long-term plan.

Implications for Māori

Items of specific and general interest to iwi and mana whenua are incorporated in the actions under the CCERP and the CAP. This report on an updated timeline for the implementation of the CCERP has not identified any specific issues to highlight for iwi and mana whenua.

Communications/Engagement Plan

The CCERP has an internal focus. The CAP however is outward-facing and its implementation will include communications and engagement with the community. This is an opportunity to highlight emission reduction successes arising from CCERP actions.

Environmental/Climate Change Impact and Considerations

The CCERP highlights where emissions reductions are desirable within MDC's operations. Reducing organisational emissions will have a positive environmental benefit to the Masterton District and contributes to climate change mitigation.

ATTACHMENTS

1. **CCERP Progress (timelines updated August 2024)** [↓](#)

MASTER COPY – CCERP progress

Attachment 1 – CCERP progress (timelines updated August 2024)

Action #	Action	Revised Target for Completion	Team(s) responsible	Status: - in progress, - completed / BAU, - not started.	Update (progress to date, next steps, explanation of delays, links to associated policies/plans/news articles etc).
ENERGY EFFICIENCY					
1a	Undertake energy assessments for Recreation Centre	2023/24	Facilities and Open Spaces	Completed	The Condition and Energy Report for the Recreation Centre was completed and released to Council in early February 2024.
1b	Undertake energy assessment for Waiata House	2027/28	Facilities and Open Spaces	Not started	Conducting an energy assessment for Waiata House was raised as part of the 2024-2034 LTP Workshops, but was not prioritised at this stage. Consider as part of detailed design for Waiata House expansion.
2	Identify any other council buildings and facilities that have potential to significantly reduce carbon emissions	2024/25	Facilities and Open Spaces Project Delivery and Assets	In progress	All existing fluorescent lighting at Waiata House is progressively being upgraded to LED when the fluorescents reach end of life. Offices and meeting rooms have movement sensors to turn off lighting when not in use. The design of the animal shelter incorporates rainwater collection and pre-wiring for solar.
3a	Implement Recreation Centre energy assessment recommendations as practicable	2026/27	Facilities and Open Spaces	Not started	The energy assessment recommendations for the Recreation Centre will be considered during the 2024/25 works programme for the facility.
3b	Implement Waiata House energy assessment recommendations as practicable	2028/29	Facilities and Open Spaces	Not started	Conducting energy assessments for the remaining Council buildings was raised as part of the 2024-2034 LTP Workshops, but was not prioritised at this stage.
4	Choose sustainable materials, energy efficient technology and low-emission options when acquiring new office spaces and facilities	2024/25	Project Delivery and Assets Corporate	In progress	To be included in the project checklist and in the technology procurement.
5	Aim for Green Star rating no less than 5 Star 'NZ Excellence' for any new build and major refurbishments	2024/25	Facilities and Open Spaces Project Delivery and Assets	In progress	To be included in the project checklist and in the technology procurement.
6	Aim for NABERSNZ 4 star 'excellent performance' rating or higher for any new build and major refurbishments	2024/25	Facilities and Open Spaces Project Delivery and Assets	In progress	To be included in the project checklist and in the technology procurement.
7	Prioritise energy-efficient and low-emission options when replacing or planning new infrastructure and infrastructure facilities	2024/25	Facilities and Open Spaces Project Delivery and Assets	In progress	The Waiata House vehicle compound fence upgrade created opportunity to add extra exterior power points for overnight trickle charging of electric fleet. Future opportunities for solar and low-emission options may arise for library/archives, town hall, and recreation centre.
8	Secure budget for energy efficiency improvements	2025/26	Executive Leadership Team	In progress	Conducting energy assessments for Waiata House and the remaining Council buildings was raised as part of the LTP Workshops, but was not prioritised at this stage. To be considered again for Annual Plan 2025/26.
9	Investigate investing in renewable energy including types of renewable energy that are most fit for purpose, eg water and wastewater plants, office buildings	2027/28	Facilities and Open Spaces Project Delivery and Assets	In progress	As more opportunities arise.

10	Promote energy savings behaviour: <ul style="list-style-type: none"> • Maintain an internal optimum temperature for offices between 19°C and 21°C • Ensure that heating systems are switched off when not required • Only operate offices between the hours of 7am to 7pm (unless otherwise required) • Ensure building heating systems will run to match office peak occupancy hours, e.g. between 8am and 5pm • Where there is sufficient natural light, switch off lights • Switch off and unplug any electrical equipment that is not in use • Ensure that all external doors and windows are kept closed when heating or cooling systems are in operation • Avoid using electrical portable heaters while air con is on 	2024/25	Facilities and Open Spaces	In progress	Lights on timers. More staff education needed. Action plan to be developed.
11	Identify and install LED lights where practicable	2026/27	Facilities and Open Spaces Project Delivery and Assets	In progress	<ul style="list-style-type: none"> • New builds - standard specification • Replacement - standard practice (see Action #2) • One requirement for Masterton to become part of the Wairarapa Dark Sky Reserve is to adopt a Lighting Management Plan (LMP). This is covered by the lighting rules in the District Plan (currently being consulted). Masterton will also have to complete at least one highly visible demonstration project with night sky friendly lighting. Moving our publicly owned lights to night sky friendly LED's will satisfy this criteria.
WASTE					
12	Improve data on the volume of office waste	2025/26	Strategy and Development	Not started	To be considered as part of review of E-Bench
13	Improve management of office waste	2025/26	Strategy and Development	In progress	To be considered as part of review of E-Bench to provide baseline data
14	Investigate concrete recycling	2027/28	Infrastructure and Assets	In progress	Opportunities for concrete recycling will be included as projects that involve demolition are undertaken.
15	Implement and promote waste minimisation at every council event e.g. zero waste, plastic free	2024/25	Facilities and Open Spaces	In progress	Budget set aside for waste minimisation event plans. Online forms and guidance to be updated. Suites of modern recycling bins are being installed into Park spaces to consolidate the amount of bins and reduce mixed waste to landfill.
16	Requirements for catering to be no or only minimal food packaging (no plastic) for council sponsored/held workshops/meetings	2023/24	Strategy and Development	Completed	Carry out review at year end.
17	Investigate viability of using shredded office recycled paper for garden mulch	2025/26	Strategy and Development	In progress	
18	Develop less paper policy/guideline	2025/26	Strategy and Development	In progress	
19	Improve our business systems and develop more online services – electronic purchase orders, data management system, electronic forms, e-signatures for all staff	2024/25	Finance Technology Solutions	In progress	<ul style="list-style-type: none"> • All finance systems now complete, including leave and full workflow for purchases • Electronic forms - progressing through each form • General work continues on the internal culture to encourage the uptake

					of on-line services • Report on use of paper/printing as part of CCERP reporting.
20	Monitor paper usage	2024/25	Strategy and Development	In progress	Carry out review at year end.
21	Improved signage and information for recycling in the office	2023/24	Strategy and Development Community	Completed	Carry out review of compliance at year end.
ADAPTATION / RESILIENCE					
22	Develop and embed clear criteria and objectives around sustainability and carbon emissions reduction in all of our procurement processes including what is required from suppliers/contractors	2024/25	Strategy and Development	In progress	Procurement policy adopted in 2022 and due for review in February 2025. Procurement guidelines and training to be developed - project plan by end of September 2024.
23	Develop and embed requirements for carbon reduction in all business case and project management processes and frameworks	2024/25	Strategy and Development Project Delivery and Assets	In progress	Opportunities to incorporate carbon reduction measures in projects will be taken as projects develop. Business case documents are required to reference Council strategies and policies.
24	Embed the sustainability principles and incentivise sustainable technologies in the Wairarapa Combined District Plan (e.g. low carbon footprint buildings; energy efficiency; renewable energy use in buildings; enhanced green/sustainable urban/subdivision design, blue/green infrastructure)	2025/26	Planning and Consents	In progress	The proposed Wairarapa Combined District Plan (the WCDP) includes, <i>inter alia</i> : • a requirement for 5,000 litre water tanks for new builds • no longer requires car parks on developments • encourages climate-friendly urban design, eg minimum % permeable surfaces, rain gardens • more permissive land use for renewable energy WCDP hearings scheduled for August 2024.
25	Ensure the Wairarapa Combined District Plan review futureproofs a long-term management approach for our changing coastline	2026/27	Planning and Consents	In progress	The proposed WCDP does not have changes to provisions, but they are to be applied more rigorously. Develop policy on coastal management alongside regional adaptation plan.
26	Integrate connected, nature-based solutions in development planning; such as protecting, restoring or enhancing natural habitats or incorporating natural elements into built environment projects e.g. green infrastructure	2025/26	Executive Leadership Team	In progress	Environmentally sensitive solutions are encouraged. The upcoming National Engineering Design Standard (NEDS) will set out national requirements in this area. Identify level two definition with the Environmental Lead. Add to an operational plan as part of green space development.
27	Ensure climate change impacts are embedded into MDC spatial planning	2024/25	Strategy and Development	In progress	MDC has scheduled development of a spatial plan/growth strategy in Y1 of the LTP. The Wellington region Future Development Strategy has also been completed and WCDP is considering growth.
28	Increase indigenous tree plantings in road corridors, parks and open spaces	2025/26	Facilities and Open Spaces	In progress	Street Tree policy to be reviewed and updated in Year 1 of 2024-34 LTP. Parks contract includes maintaining a tree register. Approximately 60 juvenile trees are introduced annually. Plan to regularly report planting statistics. Bark preferred as soft fall over rubber in parks where practicable. Where balance is required in play spaces for inclusivity and accessibility, soft pour products will be UV resistant and fully recyclable.
29	Plant permanent forest on suitable council land for sequestration and to increase biodiversity	2027/28	Facilities and Open Spaces Project Delivery and Assets	In progress	Forest 360 report has been received. The next step is to work through each opportunity identified. See also Action #38.

30	Continue to collaborate with local and central government colleagues, in particular, work collectively through the Wellington Regional Leadership Committee.	2025/26	Strategy and Development	In progress	Contributing to the three climate-related projects: <ul style="list-style-type: none"> the Regional Emissions Reduction Plan the Regional Climate Change Impacts Assessment the Regional Food Systems Strategy
LOW CARBON ECONOMY					
31	Investigate how to address high emissions associated with wastewater and wastewater treatment process	2025/26	Utility Services	Not started	Will be investigating research project on measuring emissions from treatment processes at Homebush. This may be Wairarapa-wide. Action #33 should precede #31 and #32. It is possible that wastewater and its treatment may be the biggest contributor to MDC's emissions (as well as indirectly through the larger service providers such as City Care, Higgins, and Recreation Services).
32	Improve our understanding of how to improve the wastewater emissions calculations	2025/26	Infrastructure and Assets	Not started	Will be investigating research project on measuring emissions from treatment processes at Homebush. This may be Wairarapa-wide. Action #33 should precede #31 and #32.
33	Collaborate on a regional study into wastewater emissions if opportunity arises	2025/26	Infrastructure and Assets	Not started	Will be investigating research project on measuring emissions from treatment processes at Homebush. This may be Wairarapa-wide. Action #33 should precede #31 and #32.
34	Develop appropriate procedures and recording for use of refrigerants in MDC buildings/operations	2024/25	Facilities and Open Spaces	Not started	The HVAC upgrade at Waiata House, planned to start July 2024, will provide an opportunity to develop the procedures and recording mechanisms for refrigerants.
36	Develop a guideline/plan for sustainable practices in parks and gardens	2024/25	Facilities and Open Spaces	In progress	The development of guidelines has started.
37	Encourage the adoption of innovation, green technology and circular solutions, and support suppliers as they transition to a lower carbon economy	Ongoing	Executive Leadership Team	In progress	Was considered as part of ICT infrastructure renewal programme. We support the Resource Centre to re-use or recycle old technology. Identify level two definition with Environmental Lead and align with WMMP local and regional implementation plan to be signed off in June.
38	Identify opportunities to sequester the equivalent carbon through forestry activities	2024/25	Strategy and Development Infrastructure and Assets Finance	In progress	Forest 360 report has been received. The next step is to work through each opportunity identified. A review of under-utilised holding paddocks and land parcels identified through the development of the Acquisitions and Disposals Policy may provide further opportunities to create micro-forests for carbon sequestration on appropriate land.
TRANSPORT					
39	Adopt a target of a fully electric corporate vehicle fleet by 2030 (if mature technology is available)	2029/30	Executive Leadership Team	In progress	The parking compound has four charging stations. The fleet currently includes one EV (down from three) and three Hybrid EV vehicles. See also Action #42. Keeping a watching brief on new technology (vehicles need to be fit for purpose).
40	Investigate and evaluate options for off-road and high-performance electric vehicles	2023/24	Facilities and Open Spaces	Completed - incorporated in BAU processes	Investigation by Facilities Officer when looking at replacement fleet vehicles.
41	Prioritise petrol over diesel in the absence of mature EV technology for off road and high-performance vehicles	2023/24	Facilities and Open Spaces	Completed - incorporated in BAU processes	There are two vehicles due for replacement. Both are petrol vehicles and will be replaced with plug-in hybrids, which are currently on order.
42	Incorporate E-bikes into the fleet	2023/24	Facilities and Open Spaces	Completed	Staff training for a leased e-bike was delivered and staff used the bike during a year-long trial. Use of the e-bike by staff was infrequent as it did not meet needs. Staff either walk to CBD locations or otherwise require a

					vehicle. The financial costs outweighed the current benefit. Therefore a decision was made to not include e-bikes in the fleet.
43	Construct MDC car fleet parking compound	2023/24	Facilities and Open Spaces	Completed	
GENERAL					
44	Allocate responsibility for corporate carbon emissions through cascading KPIs [SMART KPIs] from CE through to ELT and staff	2023/24	Executive Leadership Team	Completed - incorporated in BAU processes	The CE has a KPI related to corporate carbon emissions. All staff have growth and development goals, an opportunity to embed emissions reduction ambitions throughout the organisation.
45	Executive Leadership Team demonstrates climate change priority and leadership throughout our business to staff and councillors	2023/24	Executive Leadership Team	Completed - incorporated in BAU processes	Our procedures reflect the action as laid out in this document. Climate change and the CCERP are considered by ELT.
46	Executive Leadership Team takes collective responsibility for the overall climate change and emissions reduction actions implementation	2023/24	Executive Leadership Team	Completed - incorporated in BAU processes	Our procedures reflect the action as laid out in this document. Climate change and the CCERP are considered by ELT.
47	Executive Leadership Team meetings - climate change and emissions reduction reporting as a regular agenda item	2023/24	Executive Leadership Team	Completed - incorporated in BAU processes	Our procedures reflect the action as laid out in this document. Climate change and the CCERP are considered by ELT.
48	Establish and support a climate champions group to support, drive and promote implementation of this plan	2023/24	Executive Leadership Team	Completed - incorporated in BAU processes	The Climate Champions Group has been established, with a representative from each division. They meet alternate months and support their General Manager with the implementation of this plan.
49	Seek opportunities for central government funding and grants	Ongoing	Strategic Planning	Completed - incorporated in BAU processes	Continually looking for opportunities.
50	Celebrate our success and share our story	Ongoing	Communications Strategic Planning	In progress	A communications and engagement plan for the Climate Action work has been created. Ongoing updates to this to occur between Climate Activators and the Communications Teams as the climate work programme progresses/changes.

5.7 HEALTH AND SAFETY QUARTERLY REPORT

File Number:

Author: Ben Jessep, General Manager Corporate

Authoriser: Kym Fell, Chief Executive

PURPOSE

Under the Health and Safety at Work Act 2015, all elected members are deemed 'officers' and must exercise a duty of due diligence in relation to health and safety. These quarterly reports provide information to assist elected members to carry out that role.

RECOMMENDATION

That the Audit and Risk Committee notes the content and receives the Health and Safety Report for the quarter: (1 April 2024 to 30 June 2024).

CONTEXT

Over the last quarter, Masterton District Council (MDC) has made significant strides in our health and safety culture programme, contractor management, and community behaviours workstreams. A key driver of this progress has been the recent reviews of MDC business units.

For instance, MDC's Health, Safety, and Wellbeing Advisor collaborated closely with the GM Infrastructure and Assets and her core leadership group to ensure any current or future operational process changes align with our health and safety programme.

Additionally, other organisational change processes have created opportunities to further embed health and safety within MDC. We have focused on improving operational processes and leveraging technology to streamline and enhance assurance across MDC functions. This approach aligns directly with our People and Culture strategy.

As with any change process, there are associated health and safety risks, particularly concerning employee wellbeing. MDC has implemented significant operational changes over the past nine months, adding pressure on those with new roles, new leaders, and team structures, or those required to work differently. We will continue to monitor teams as these changes are embedded.

The changes have resulted in a leaner organisation, with staffing efficiencies increasing the expectations on the remaining workforce capacity across MDC. However, the new organisational designs have considered the risks of having fewer people, viewing the ongoing design of new processes and improved technology as opportunities to streamline workflows and mitigate any burden that could negatively impact employee health and safety.

The successful implementation of these organisational changes is a critical focus for the ELT and the People and Culture functions. MDC will schedule regular assessments to ensure our

operational effectiveness does not negatively impact employee health and safety and will make any necessary adjustments. This assessment will include indicators such as employee wellbeing.

Key Updates for the Quarter

1. Health and Safety Culture Change Programme

The end of June saw the successful rollout of the new Health and Safety reporting platform Assura. This leading Health and Safety mobile app has been carefully tailored for MDC needs and is a milestone in the reframing our Health and Safety Culture here at MDC.

Now, every single employee here at MDC has instant online mobile access and ability to record and report health and safety hazards or incidents as they occur in real time.

The new Assura mobile application programme has now been introduced to all staff at MDC. The workshops were well received and have shifted attitudes towards Health and Safety reporting and recording from a compliance activity to a value-added solution.

This new system enables users to follow a proactive safety approach rather than a reactive one. It encourages making Safety Observations to pre-empt safety problems as opposed to only recording an incident after it has happened.

The data from this new approach to Health and Safety reporting should be visible in the next Quarterly Audit and Risk report, and it is expected it offer greater value at a governance level through improved Health and Safety insights such as hazard identification and defined work processes.

2. Contractor Management

MDC is currently implementing the contractor audit function on the Assura tool which all MDC staff will use to monitor and assess health and safety practice of all contractors through the online audit form.

This will improve MDC confidence and give assurance contractors are following best health and safety practice and encourage contractors to take responsibility and ownership in this area.

In turn this fosters a partnership model of shared responsibility for Health and Safety between MDC and contractors.

Recently, there have been health and safety incidents which have been managed in partnership between MDC and contractors resulting in improved outcomes, demonstrating a willingness for a buy in from the contractors for this new shared and vigorous approach to Health and Safety monitoring.

MDC has now reviewed the communicative approach relating to Health and Safety practice on large projects. Going forward, the Health and Safety advisor will work closely with the relevant manager to ensure all health and safety standards are being met throughout the project life cycle.

MDC are also reviewing our existing third-party provider contracts. A key finding of this review is a heightened oversight of third-party providers reporting on their health and safety Service Level Agreement's (SLA). The health and safety advisor will play a proactive role in assessing these SLA's as common operating practice in the future.

The prequalification platform SiteWise continues to progress. Our contractor list to date shows that 82 of 145 contractors are signed on and/or are developing their registration. Contractors currently qualified with SiteWise have an average score of 87%

3. Community Behaviours

Community behaviour incidences in this quarterly report, have been generated by a few individuals, culminating in the Police issuing a trespass order. Since the issue of the trespass order there has been no further disruption this quarter.

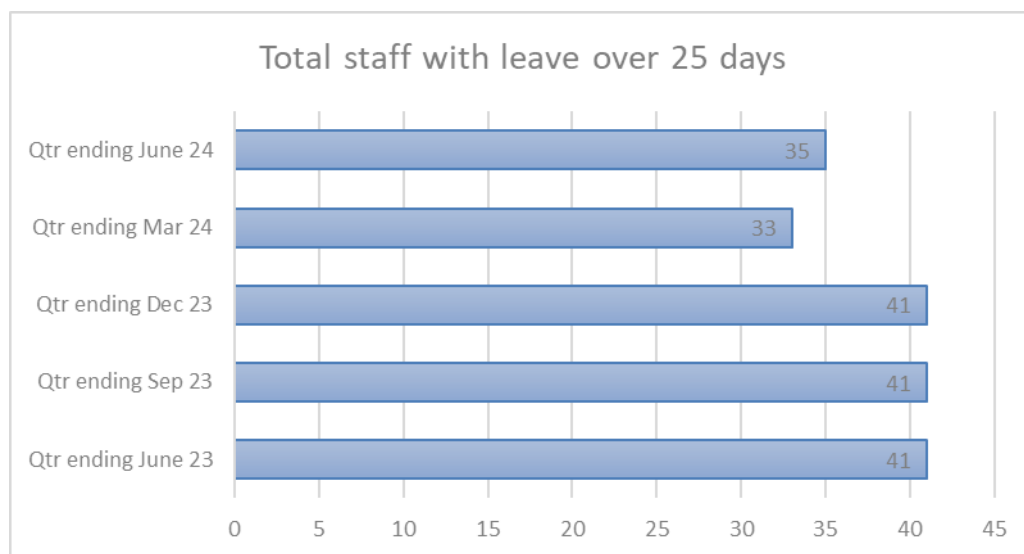
The development of MDC leaders and their support and guidance to their teams has increased and buoyed staff resilience when dealing with difficult customer situations. This highlights the importance and effectiveness of our staff values 'We are one team'

MDC has shared experiences with SWDC and CDC relating to issues of in person and online negative behaviours in community facilities and public spaces.

People and Culture Leave Metrics

Metrics are exported from the MDC Human Resources Information System (HRIS). The data is at a point in time with-in our HRIS system and can vary depending on payroll processing times which can impact alignment between the systems.

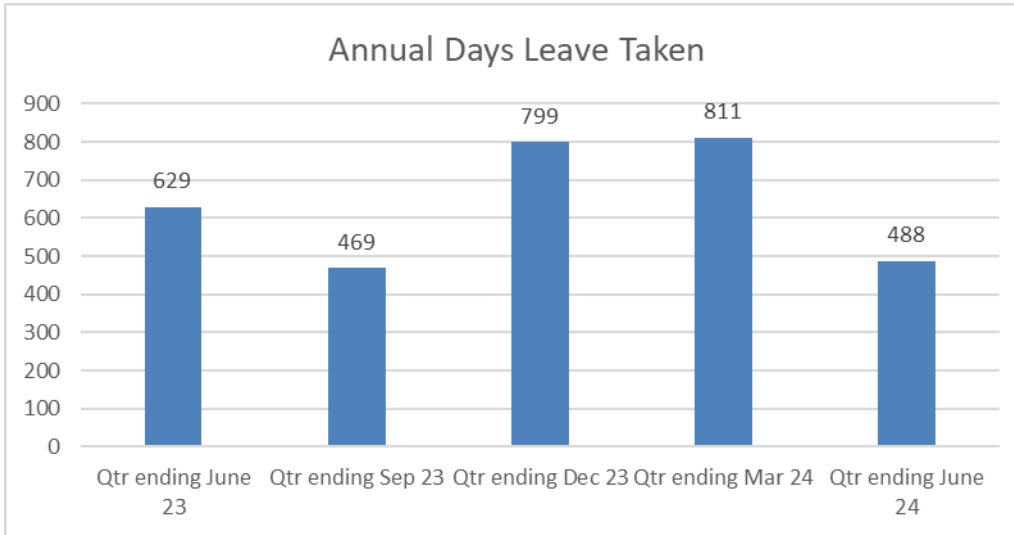
Excessive Annual Leave



The number of employees with excessive leave balances has been maintained during the traditionally quiet annual leave winter quarter. This can be viewed as a positive outcome for MDC,

indicating leaders are focusing on the right employees in relation to leave plans. This focus will continue for the ELT for the next quarter. Soon there will be confirmation of a new MDC leave policy which enables leaders to address employees who have excessive annual leave balances.

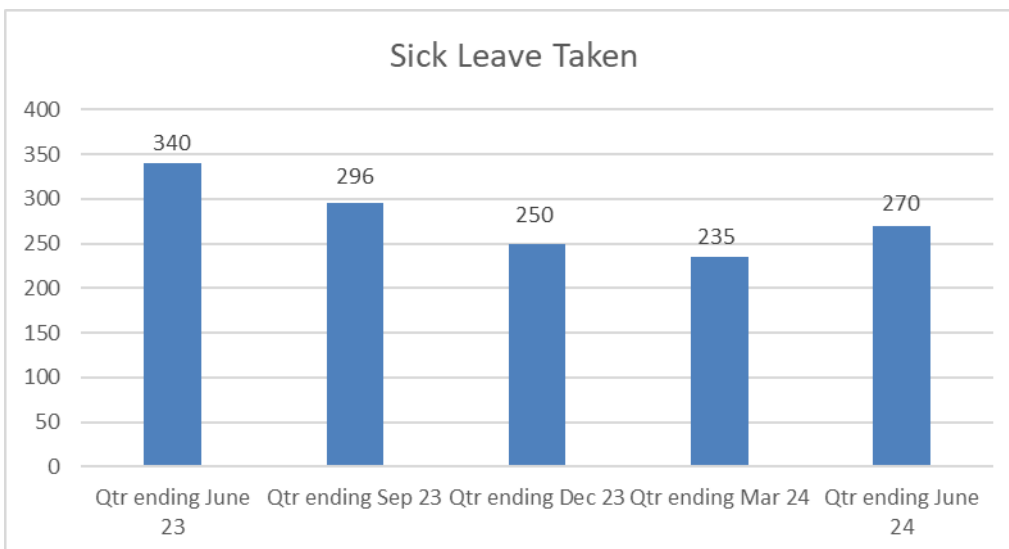
Annual Leave



Annual Leave usage has significantly decreased in comparison to the corresponding quarter last year. The rationale for this reduction is difficult to assess but may be due to the significant increase in annual leave usage during the summer months. The last quarter was also a busy operational quarter with multiple critical work programs being conducted. This is a leadership opportunity to support proactive leave management which would result in a more sustainable and robust annual leave profile.

Smoothing the MDC leave profile across the year would support enhanced organisational effectiveness. In turn, enabling improved workforce planning and a financially sustainable annual leave profile and better wellbeing outcomes for MDC staff.

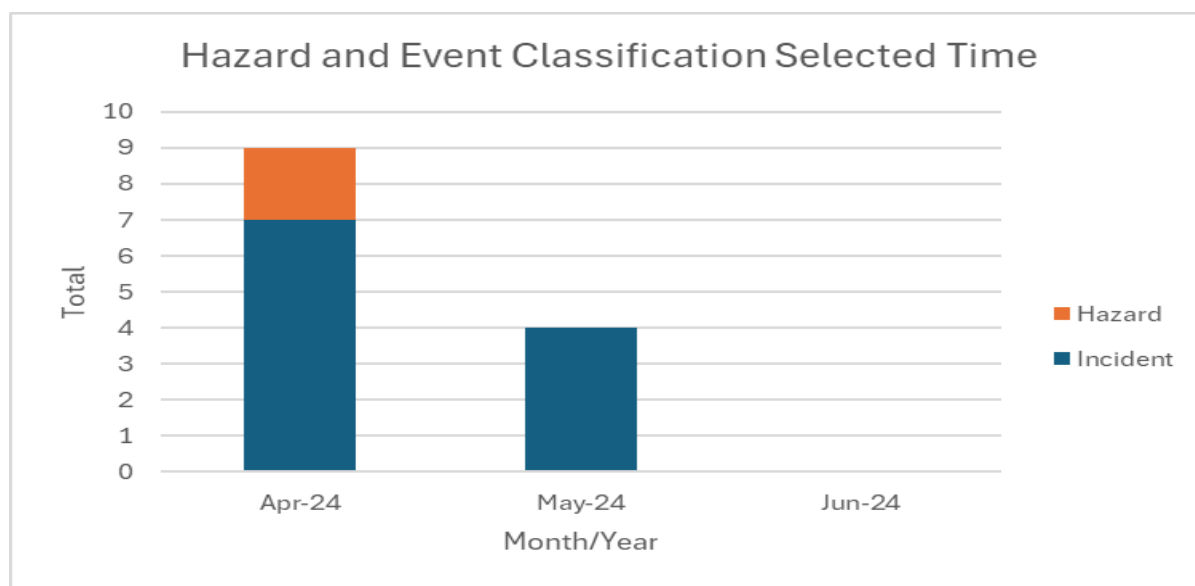
Sick Leave



Total sick leave taken for this quarter has increased. This is not seen as a significant risk at this point but will be monitored as MDC continue to manage long-term sick leave through robust return to work plans. It is of note the number of Covid cases has increased in the last quarter which will be monitored as this could cause a potential risk to business continuity.

Lag Health and Safety Indicators

All incidents notified via the H&S system are reviewed by the relevant manager in addition to the H&S Committee, who then review the implementation of appropriate measures to mitigate the likelihood of future incidents.



Reported incidents logged into the health and safety reporting system (GOSH) reflect the greatest area of reporting. The largest observable trend in incidents is that of abusive behaviours or other negative interactions and relate to Customer Facing Roles. During April and May, one individual was responsible for disruption at the library, resulting in the police issuing a trespass order.

The hazards identified in this quarter relate to a problem that arose at the temporary animal shelter around end-of-life construction materials and assets needing maintenance.

Due Diligence Summary

There has been no change to the traffic light reporting below for this quarter. See Attachment 1 for details.

MDC TOP HEALTH AND SAFETY RISKS

Description of risk	Controls and reduction measures	Update
Contractor Management	<ul style="list-style-type: none"> Regular communication between contractors and MDC relationship 	<p>MDC’s Contractor Management approach is a key part of the Health and Safety Review, and updates are to be made over the next quarter.</p> <p>These include:</p> <ul style="list-style-type: none"> Stage 3 of implementation of a third-party

Description of risk	Controls and reduction measures	Update
	<p>managers.</p> <ul style="list-style-type: none"> • Quarterly/ annual reporting. • Auditing as BaU (business as usual) and exceptions. 	<p>contractor pre-qualification system to ensure all contractors fulfil their H&S obligations prior to engagement by MDC.</p> <ul style="list-style-type: none"> • Exempt contractors are processed and manually entered Sitewise. These contractors are a small proportion of the database. • Regular auditing of contractors by staff monitoring projects and works. <p>Contractors are required to prove they have robust, and operational H&S systems. Following contractor engagement on any high risk or longer-term projects, daily or weekly site visits will be conducted, including health and safety checks. For smaller low risk projects, only contractors from an approved database will be used and monitored on an as needed basis.</p>
<p>Vehicles, Roads, Driving</p> <p>(1) Driver risk factors (2) Journey risk factors (3) Vehicle risk factors (4) Working with/near vehicles risk factors.</p>	<ul style="list-style-type: none"> • Driver training. • Fleet maintenance. • Hazard identification. • Fatigue Management practice 	<p>Driver training for 4x4 vehicles.</p> <p>Review of Vehicle policy taking place.</p>
<p>Stressors</p> <p>Fatigue (physical & mental), workforce capacity, time pressure, bullying, harassment, mental health.</p>	<ul style="list-style-type: none"> • Employee Assistance Programme (EAP). • Leadership support. • Staff engagement. • Staff Surveys. • Workforce Planning activities • Well-being programme 	<p>MDC's uses employee assistance provider Vitae to provide independent counselling support.</p> <p>People leaders communicate the opportunity for any staff to contact Vitae via online/app based or direct contact to access appropriate services.</p> <p>There is a continued commitment to workforce planning mitigations to manage excessive workload risk. This is an on-going risk due to the significant organisational change programme. All organisational change will be reviewed regularly to monitor well-being issues.</p> <p>Continued focus on well-being programmes including organising professional advice for employees on mental health, financial well-being, and southern cross medical care.</p>

Description of risk	Controls and reduction measures	Update
Pandemic response Global pandemic. Public health risk.	<ul style="list-style-type: none"> Workplace H&S plans Hygiene protocols. Business Continuity Planning. 	<p>MDC will monitor the ongoing effects of Covid in the community and within its workforce, including the effects of long Covid amongst staff.</p> <p>This issue is decreasing with an observed downward trend of employees contracting Covid.</p>

Lead Health and Safety Indicators

Lead indicators are proactive in nature and focus upon regular activities used to control risk and prevent accidents, injuries and/or incidents

Lead Indicators	
H&S committee meetings	Meetings continue to be held every six weeks.
H&S training	The H&S Committee aims to train all members to a minimum of H&S rep training Level 2.
H & S Culture	<p>A reintroduction the HSW has taken place in June with the launch of the new reporting app and portal named Assura.</p> <p>Training included the expectations of MDC and staff to put H&S first when at or undertaking work for MDC.</p> <p>The launch of the new Assura app provides a more user friendly and mobile system than was previously available. Assura also generates improved data and detail on HSW including photo and video capture.</p> <p>The opportunity for this new platform to capture real time safety observations has led to a surge in proactive reports on issues not previously recorded or reported on.</p> <p>In many of these instances, interim measures and actions have begun and further mitigations are in the pipeline to continue overall safety improvement.</p> <p>Reporting to this committee will alter as data captured in Q1 is reviewed.</p>
Staff inductions	<p>All new staff have been inducted following MDC established H&S induction process.</p> <p>The Health and Safety Committee members and team leaders conduct the site H&S inductions with new staff. This Induction includes the physical workplace, intranet HSW site with information and the HSW app and web portal for reporting, Events, Safety Observations and Wellbeing Reports.</p> <p>The development of an MDC induction handbook has</p>

	<p>been completed.</p> <p>A revamp of the Health and Safety manual will ensure all MDC staff know and use best health and safety practice.</p>
Wellbeing initiatives	<p>The Employee Assistance Program (EAP) contracted onsite visits continue to occur, with the representative ensuring coverage of MDC workplaces.</p>
<p>Good catch: A good catch is action oriented; staff recognise a situation or condition with potential to cause an incident, but it does not because of corrective action and/or timely intervention.</p>	<p>All incidents notified via the H&S system are reviewed by the appropriate manager who must be satisfied that appropriate action has been taken to reduce the likelihood of future incidents.</p> <p>Good catch summary Q4 Apr - June 24 = 0</p>
<p>Near miss: Event not causing harm, but potential to.</p>	<p>All incidents notified via the H&S system are reviewed by the appropriate manager who must be satisfied that appropriate action has been taken to reduce the likelihood of future incidents.</p>

SUMMARY OF CONSIDERATIONS

Strategic, Policy and Legislative Implications

In accordance with Health and Safety at Work Act 2015, Masterton District Council, as a Person Conducting a Business or Undertaking (PCBU), must ensure, as far as is reasonably practicable, the health and safety of Council's employees, volunteers, or contractors (including their subcontractors), and that other people are not put at risk by our work. This includes visitors to our workplaces and members of the public who could be affected by work done.

Significance, Engagement and Consultation

The recommendation to receive this report does not trigger criteria under the significance and engagement policy.

Financial Considerations

There are financial implications associated with the recruitment and retention of staff, provision of leave, and health, safety, and wellbeing.

Implications for Māori

There are no Treaty considerations or implications for Māori arising out of this report.

Communications/Engagement Plan

Not applicable.

Environmental/Climate Change Impact and Considerations

There are no environmental/climate change impact or considerations arising from this report.

ATTACHMENTS

1. Due Diligence Summary [↓](#)

Due Diligence Summary:

There has been no change to the traffic light reporting below for this quarter.

MDC OFFICERS H&S DUE DILIGENCE PLAN MONITORING

	Objectives	Status	Rating
Know	Keep up to date with health and safety matters	Health, Safety and Wellbeing is a standing item at each ELT meeting. Currently, requests and issues from the H&S committee are escalated via the HSW Advisor. Each ELT member is also able to escalate requests and issues via this forum.	
Understand	Understand the nature of the Council's business and its hazards and risks	The main organisational risks continue to be reviewed and assessed with each work group identifying their specific work group risks (ongoing). The hazard & risk register is currently being updated in conjunction with each work group. Worksite safety inspections for risks; including actions for Managers to address any issues identified. (This is a regular audit for non-project-based sites also).	
Resource	Ensure H & S person has appropriate resources and processes to manage risks	Action items are addressed on a priority basis. MDC has an on-line reporting tool to record incidents and the relevant actions, mitigations, and controls.	
Monitor	Ensure there are appropriate reporting and investigation processes in place	The H&S system ensures work group managers are aware of investigations and act in conjunction with the People and Culture team. People leaders will be upskilled, and the H & S Committee will ensure that Investigations are completed for all reported incidents, accidents, and near misses.	
Comply	Ensure the Council has, and implements, processes for complying with	Processes are being reviewed across all work groups in consultation with H&S Committee and subject matter experts. The ongoing message to staff and managers is H&S is everyone's responsibility (not just	

5.8 UPDATED TERMS OF REFERENCE FOR THE AUDIT AND RISK COMMITTEE

File Number:

Author: Karen Yates, General Manager Strategy & Development

Authoriser: Kym Fell, Chief Executive

PURPOSE

To provide an updated Terms of Reference for the Audit and Risk Committee, to include oversight of Council's Building Consent and Planning functions.

EXECUTIVE SUMMARY

At its meeting on 26 June 2024, Council agreed to disestablish the Infrastructure and Services Committee and to reallocate the responsibility for governance oversight of Council's District Planning and Building Consent Authority activities to the Audit and Risk Committee. Council also agreed to update the Terms of Reference of the Audit and Risk Committee accordingly.

This report provides the Committee with the updated Terms of Reference as agreed by Council. These are attached at Attachment 1.

The first District Planning and Building Consent Authority report is included in this agenda at Report 5.9.

RECOMMENDATION

That the Audit and Risk Committee receives the updated Terms of Reference for the Audit and Risk Committee.

ATTACHMENTS

- 1. Updated Terms of Reference Audit and Risk Committee** [↓](#)

Audit and Risk Committee

Function	<p>To enhance the governance framework, risk management practices, and the controls MDC uses to monitor achievements.</p> <p>To provide the Council assurance of the integrity and reliability of MDC's internal control framework.</p> <p>Key responsibilities include:</p> <ul style="list-style-type: none"> • Ensure MDC has a current and comprehensive risk management framework for effective identification and management of Council's significant risks. • Monitor key strategic/operational and people risks. • Review the effectiveness of MDC's internal control framework, including: <ul style="list-style-type: none"> - key corporate policies. - processes to report and manage sensitive expenditure, conflict of interest and fraud. • Oversight of MDC's legislative compliance. • Oversight of MDC's health, safety and wellbeing responsibilities. • Oversight of MDC's District Planning and Building Consent Authority activities • Oversight of internal audit processes. • Oversight of MDC's business/continuous improvement work programme. • Oversight of Council's Section 17A review programme • Receive reports against Council set Key Performance Indicators (KPIs) from external bodies and monitoring performance against these. • Oversee all external audits, including: <ul style="list-style-type: none"> - confirming the terms of the engagement with the external auditor, including the nature and scope of the audit, timetable and fees. - receiving the external audit report, reviewing action to be taken by management on audit recommendations and monitoring staff progress in response to recommendations. • Financial oversight, including: <ul style="list-style-type: none"> - Long-term planning, including the financial strategy. - Ensuring that debt and investments are correctly managed within appropriate policy limits.
Membership and Composition	Committee of the whole (9 members), independent Chairperson, 1 representative from Ngāti Kahungunu ki Wairarapa and 1 representative from Rangitāne o Wairarapa.
Quorum	Six members.
Frequency	Meetings are held every quarter.
Delegated Authority	Power to Act

- Approve risk management and internal audit programmes, audit engagement letters and letters of undertaking for audit functions and additional services provided by the external auditor.
- Monitoring management responses to audit reports and the extent to which external audit recommendations concerning internal accounting controls and other matters are implemented
- To receive:
 - Building Authority Audit Report
 - NZTA Audit Report
 - (Any) Internal Audit Report
- Approve debt write-offs (other than rates) that exceed the authority delegated to staff.
- Establish working groups, within committee scope.

Power to Recommend to Council

- Draft policies and strategies associated with MDC's risk management, compliance, and internal control functions.
- Any additional audit requirements, outside of the approved audit programme and budget, to seek assurance regarding the completeness and quality of financial and operational information that is provided to the Council e.g. can recommend Council conduct and A&R monitor special investigations in accordance with Council policy, including engaging expert assistance, legal advisors or external auditors, and, where appropriate, recommend action(s) to Council.
- Changes and/or improvements to the Financial Strategy.
- Submissions to external bodies, within the scope of the committee (e.g. changes in Local Government Act or Health and Safety legislation).

The Audit and Risk committee may not delegate any of its responsibilities, duties or powers.

5.9 BUILDING AND PLANNING UPDATE

File Number:

Author: Karen Yates, General Manager Strategy & Development

Authoriser: Kym Fell, Chief Executive

PURPOSE

The purpose of this report is to provide the Audit and Risk Committee with an update from the Building Control team and the Consents and Planning team (see Attachment 1).

RECOMMENDATION

That the Audit and Risk Committee receives the update from the Building Control Services team and the Consents and Planning team.

ATTACHMENTS

- 1. Building Control and Consents and Planning Activity** [↓](#)

BUILDING AND PLANNING UPDATE
7 August 2024

BUILDING CONTROL SERVICES ACTIVITY

Activity Levels, Staff and Service

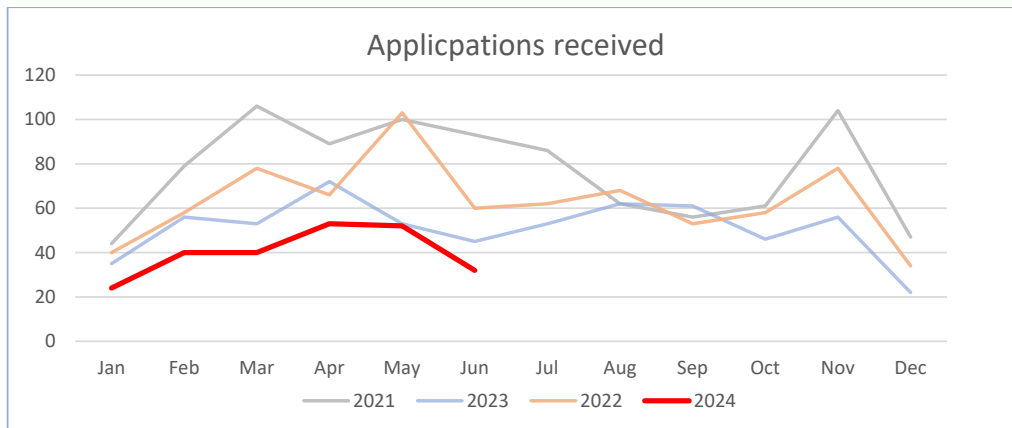
There was a 19% decline in the number of building consents received compared to last financial year. The biggest downturn is in the residential sector, however the commercial sector has remained strong.

Demand for inspections have remained steady and the trend for issuing code compliance certificated is also steady.

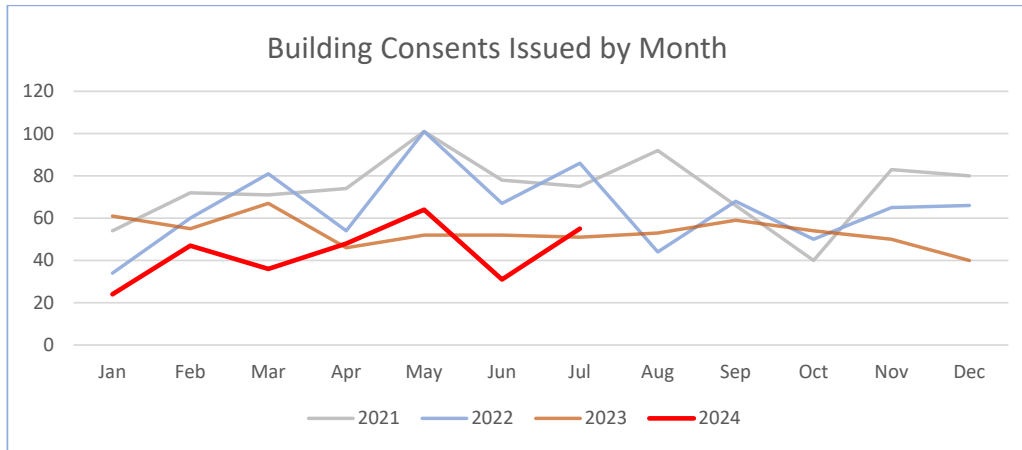
The team are preparing for the BCA accreditation Audit in November this year. A full review of the BCA policy and procedures is being undertaken and a review of the finding in the previous audit report is also being undertaken.

Building Consent Authority Statistics

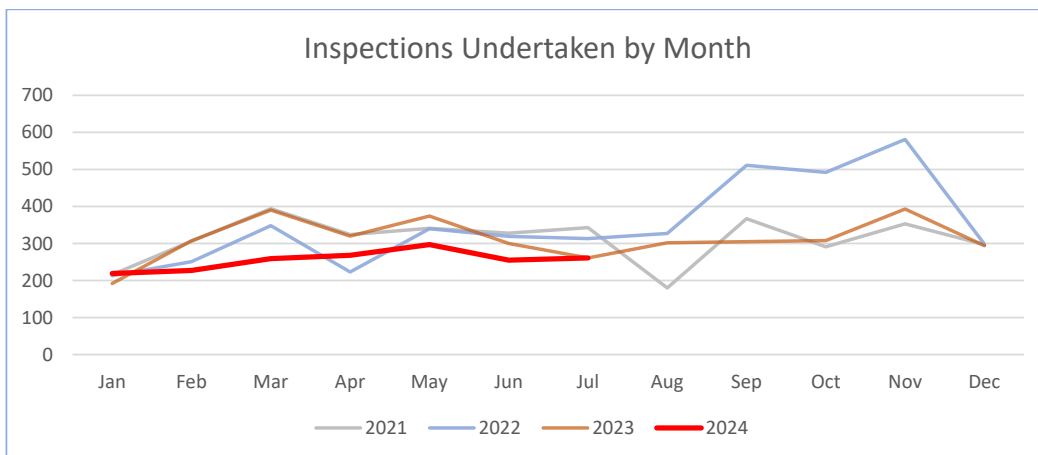
The number of applications received has decreased in the last month



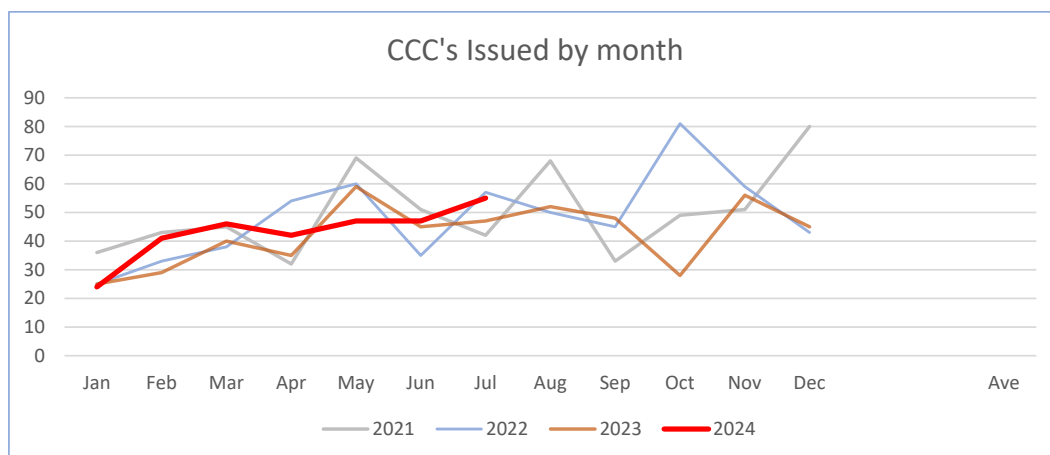
The number of consents issued increased in July 2024 and is comparable to July 2023



The number of requested inspections remains steady and is the same as 2023.



The number of Code Compliance Certificates issued is steadily increasing.



Territorial Authority Building Functions

MBIE Audit

MBIE have recently audited Councils Certificate of Public Use and Dangerous and Insanitary and affected Building functions. MBIE have made a range of recommendations that Masterton should undertake to ensure the functions are properly undertaken and followed up:

- Review the dangerous Insanitary & Affected buildings policy
- Improve the quality of the Certificate of Public use certificates
- Track the time to issue the Certificate of Public certificates

Over the next 8 weeks the team will work to address these findings.

Building Warrants of Fitness (BWoF)

Annual BWoF renewals provided to Council are being reviewed within 20-working days.

Swimming Pools

The team have completed contacting all owners of swimming pools on the Masterton swimming pool register. nearly all pools were inspected, but there are 31 pools which staff could not access. Efforts to arrange inspections of the remaining pools is continuing.

A new round of pool inspections has begun. The team are contacting owners 3 weeks in advance to provide owners with the ability to book an inspection time.

CONSENTS AND PLANNING ACTIVITY

Resource Consents

The Planning Team has processed the following consents for 1 July 2023 to 30 June 2024:

Type of Consent Received	Number of Consents Processed 1 July 2022 – 30 June 2023	Number of Consents Processed 1 July 2023 – 30 June 2024	% Within RMA timeframe
Land use	55	72	95%
Subdivision	75	83	83%
Permitted Boundary	24	20	100% (within 10 days)
Outline Plan (Designations)	0	3	100%
TOTAL	154	178	94.5%

A total of 178 applications were received between 1 July 2023 – 30 June 2024. Eighteen applications are in the process but on hold (waiting further information).

LIMs (Land Information Memorandum)

Period	1 July 2022 - 30 June 2023	1 July 2023 – 30 June 2024	% Within Required Timeframe
Number of LIMs Processed	303	427	100%

Planning Enquires - 1 July 2023 to 30 June 2024

Period	Number of Enquiries
July 2023	33
August 2023	41
September 2023	46
October 2023	41
November 2023	57
December 2023	35
January 2024	42
February 2024	62
March 2024	70
April 2024	46
May 2024	58
June 2024	39
Total	570

Proposed Wairarapa Combined District Plan

Hearings for the Proposed Wairarapa Combined District Plan commenced on 6 August 2024 and will continue until May 2025.

5.10 AUDIT PLAN FOR THE ANNUAL REPORT AUDIT - YEAR ENDING 30 JUNE 2024**File Number:****Author:** David Paris, General Manager Finance**Authoriser:** Kym Fell, Chief Executive**PURPOSE**

This report provides the Audit and Risk Committee with a copy of Audit NZ's proposed Audit Plan for their audit of the Annual Report of the year ending 30 June 2024 (see Attachment 1).

RECOMMENDATION

That the Audit and Risk Committee reviews and endorses the Audit Plan for the year ending 30 June 2024.

CONTEXT

The Local Government Act 2002 requires councils to:

- complete and adopt an annual report that contains audited financial statements and service performance information within four months after the end of the financial year
- make the audited annual report publicly available within one month of adopting it
- make an audited summary of the annual report publicly available within one month of adopting the annual report.

The Mayor (on behalf of the Council) signed an Audit Engagement Letter and Audit Proposal in August 2023 for the three financial years ending 30 June 2023, 2024 and 2025. These documents set out the terms of the audit engagement and respective responsibilities of the governing body (the Council) and the appointed auditor, for the financial statements and performance information.

The Proposal set out information relating to the three financial years and included the statutory basis for the audit, key members of the audit team, the hours they plan to spend on the audit, their fees for the three years, and what the OAG fees provide. The 2024 audit fee is set at \$193,356 plus an estimated \$10,000 of disbursements, which is a 7.7% increase on the 2023 audit fee.

The draft Audit Plan for the 2023/24 audit sets out the risks and issues which will be the main focus of the audit. It sets out the audit process, reporting protocols and audit logistics which include the proposed dates of the final audit (starting 30 September 2024) and the targeted date for issuing of the final audit opinion (30 October 2024).

ATTACHMENTS

1. **Audit Plan for the year ended 30 June 2024** [↓](#)

AUDIT NEW ZEALAND
Mana Arotake Aotearoa

Audit plan

Masterton District Council

For the year ending 30 June 2024

Audit plan

I am pleased to present our audit plan for the audit of Masterton District Council (the District Council) for the year ended 30 June 2024. The purpose of this audit plan is to discuss:

Audit risks and issues	2
Our audit process.....	8
Reporting protocols	14
Audit logistics	15
Expectations.....	17

The contents of this plan should provide a good basis for discussion when we meet with you.

We will be happy to elaborate further on the matters raised in this plan.

Our work improves the performance of, and the public’s trust in, the public sector. Our role as your auditor is to give an independent opinion on the financial statements and performance information. We also recommend improvements to the internal controls relevant to the audit.

If there are additional matters that you think we should include, or any matters requiring clarification, please discuss them with me.

Yours sincerely

Karen Young
Appointed Auditor
Draft - 8 August 2024

Audit risks and issues

Focus areas



Based on the planning work and discussions that we have completed to date, we set out in the table below the main audit risks and issues. These will be the main focus areas during the audit.

Audit risk/issue	Our audit response
Revaluation of revalued assets – land and buildings	
<p>The District Council’s policy is to revalue its land and buildings every three years. The last revaluation was completed for the year ended 30 June 2021.</p> <p>Council will revalue its land and buildings for the year ending 30 June 2024.</p>	<p>We will:</p> <ul style="list-style-type: none"> • assess relevant controls that management has put in place to support the integrity of the underlying data and schedules supplied to the valuers; • assess the quality of the underlying data; • evaluate the qualifications, competence and expertise of the external valuers used; • review the method of valuing and assess if the applicable methods used are in line with the financial reporting framework and valuation standards; • engage with the valuers to assess the reasonableness of the assumptions used; and • review the appropriateness of the accounting entries and the fixed asset register to ensure the values are correctly updated.
Valuation of revalued assets – infrastructural assets in a non-revaluation year	
<p>Under the accounting standard PBE IPSAS 17: Property, Plant and Equipment, the carrying value of revalued assets is required to be assessed at each reporting date to ensure it is not materially different to the fair value of the assets. If there is a material movement, a full revaluation is required.</p> <p>The District Council has adopted a policy to revalue its infrastructure assets (roading and three water assets), and land and building</p>	<p>We will review the reasonableness of the District Council’s assessment including the appropriateness of the assumptions used in the assessment. As part of our work we will:</p> <ul style="list-style-type: none"> • obtain and review the assessments for reasonability with reference to processes, assumptions and inputs used; and • review the basis for each assessment to ensure that it complies with generally accepted accounting practice.

Audit risk/issue	Our audit response
<p>Assets on a cyclical basis. The District Council last revalued its infrastructure asset classes on 30 June 2023.</p> <p>As this is a non-revaluation year, the District Council will need to formally assess whether the carrying value of the applicable assets fairly reflect its fair value at 30 June 2024. Where the estimated difference is significant, a revaluation may be necessary.</p> <p>An assessment should:</p> <ul style="list-style-type: none"> • (where applicable) factor in local cost information; • utilise relevant and reliable price movement indicators; and • involve consulting with valuers, if necessary. <p>The District Council is engaging valuers to assist in preparing a fair value assessment.</p> <p>It is prudent that the District Council makes this assessment at an early stage, as a full valuation, if required, takes a significant time to complete.</p>	<p>If the movement of the assets individually or in combination with other asset classes is significant, the District Council may need to complete a revaluation. In certain circumstances it may be acceptable to make an adjustment based on the desktop revaluation.</p> <p>Where a revaluation is performed, we will:</p> <ul style="list-style-type: none"> • assess relevant controls that management has put in place to support the integrity of the underlying data and schedules supplied to the valuers; • assess the quality of the underlying data; • evaluate the qualifications, competence and expertise of the external valuers used; • review the method of valuing and assess if the applicable methods used are in line with the financial reporting framework and valuation standards; • engage with the valuers to assess the reasonableness of the assumptions used; and • review the appropriateness of the accounting entries and review the fixed asset register to ensure the values are correctly updated.
Performance measure: Water quality performance measure	
<p>The Non-Financial Performance Measures Rules 2013 required local authorities to report their compliance with the bacterial and protozoal contamination criteria of the New Zealand Drinking Water Standards 2005. However, these standards have been superseded by the Water Services (Drinking Water Services for New Zealand) Regulations 2022. Therefore, local authorities should report against the bacterial and protozoal requirements of the Water Services (Drinking Water Services for New Zealand) Regulations 2022, and explain, in the annual report, the information provided and</p>	<p>If the District Council engages an independent drinking quality water expert, to provide assurance over its compliance with the water standards, we can then use the work of the expert procedures in obtaining sufficient appropriate audit assurance over the reliability of the reported performance measures.</p>

Audit risk/issue	Our audit response
<p>why it has chosen to provide it. A short disclosure along the following lines is recommended:</p> <p><i>“The Non-Financial Performance Measures Rules 2013 required local authorities to report their compliance with the bacterial and protozoal contamination criteria of the New Zealand Drinking Water Standards 2005.</i></p> <p><i>These standards have been superceded by the Water Services (Drinking Water Services for New Zealand) Regulations 2022 (the regulations) and therefore the council is reporting against these measures relying upon the relevant incorporation by reference provisions in New Zealand law.”</i></p> <p>The District Council intends to engage an independent external expert to assess its compliance with water standards to report its compliance against the measures in the annual report.</p>	
<p>Performance measure: Water loss calculation</p>	
<p>Last year, the District Council have adopted the minimum night flows approach in calculating its water loss and have used a single minimum flow, rather than an average, to calculate the result.</p> <p>The issue with the District Council’s approach is it is unclear whether the approach taken to calculate its water loss meets the intent of the Water Loss Guidelines 2010, and we recommended the District Council review how it measures and calculates water loss going forward.</p> <p>The District Council advised us that for the year 2023/24 Annual Report the Council will better align its methodology for measuring water loss to the Water Loss Guidelines 2010 and use multiple samples and report averaged data.</p>	<p>We will review the way in which the District Council accounts for water loss to ensure that it meetings the intent and definition set out in the Water Loss Guidelines 2010.</p>

Audit risk/issue	Our audit response
Local Water Done Well programme	
<p>In February 2024, the Government passed legislation that repealed the affordable waters reform legislation passed into law by the previous Government.</p> <p>The Government intends implementing its “Local Water Done Well” programme through the passing of two further bills through Parliament.</p> <p>The first bill will set out provisions relating to council service delivery plans and transitional economic regulation. It will also provide for streamlining the establishment of council controlled organisations to deliver water should councils desire to do so.</p> <p>A second bill will set out provisions relating to long-term requirements for financial sustainability, provide for a complete economic regulation regime, and a new range of structural and financing tools, including a new type of financially independent council-controlled organisation.</p> <p><i>The first and second bills are expected to be passed by mid-2024 and mid-2025 respectively.</i></p> <p><i>Until the content of the bills is known, the impact on the Council and on the 30 June 2024 annual report is unclear.</i></p> <p>The Council should ensure the annual report includes sufficient disclosure on the impact of the programme (to the extent that the impact is known)</p>	<p>Our audit response to this risk includes:</p> <ul style="list-style-type: none"> • reviewing the District Council’s assessment of the impact of the legislative change on the annual report, to ensure that any accounting or disclosure implications are considered; and • assessment as to whether we include information, in our audit report, to draw a readers’ attention to the District Council’s disclosure about the programme.
The risk of management override of internal controls	
<p>There is an inherent risk in every organisation of fraud resulting from management override of internal controls. Management are in a unique position to perpetrate fraud because of their ability to manipulate accounting records</p>	<p>Our audit response to this risk includes:</p> <ul style="list-style-type: none"> • testing the appropriateness of selected journal entries; • reviewing accounting estimates for indications of bias;

Audit risk/issue	Our audit response
and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Auditing standards require us to treat this as a risk on every audit.	<ul style="list-style-type: none"> • review of any changes in the District Council's accounting policies; and • evaluating any unusual or one-off transactions, including those with related parties.

Please tell us about any additional matters we should consider, or any specific risks that we have not covered. Additional risks may also emerge during the audit. These risks will be factored into our audit response and our reporting to you.

Fraud risk

Misstatements in the financial statements and performance information can arise from either fraud or error. The distinguishing factor between fraud and error is whether the underlying action is intentional or unintentional. In considering fraud risk, two types of intentional misstatements are relevant - misstatements resulting from fraudulent reporting, and misstatements resulting from misappropriation of assets.

The primary responsibility for the prevention and detection of fraud and error rests with the Council (as the governing body), with assistance from management. In this regard, we will discuss the following questions with you:

- What role does Council play in relation to fraud? How do you monitor management's exercise of its responsibilities?
- Has a robust fraud risk assessment been completed? If so, is the Council satisfied that it had appropriate input into this process?
- How does management provide assurance that appropriate internal controls to address fraud risks are in place and operating?
- What protocols/procedures have been established between the Council and management to keep you informed of instances of fraud, either actual, suspected, or alleged?
- Are you aware of any actual, suspected, or alleged fraud? If so, have the results of management's investigation been reported to Council? Has appropriate action been taken on any lessons learned?

Our responsibility

Our responsibility is to obtain reasonable, but not absolute, assurance that the financial statements and performance information are free from material misstatement resulting from fraud. Our approach to obtaining this assurance is to:

- identify fraud risk factors and evaluate areas of potential risk of material misstatement;

- evaluate the effectiveness of internal controls in mitigating the risks;
- perform substantive audit procedures; and
- remain alert for indications of potential fraud in evaluating audit evidence.

The Auditor-General has published useful information on fraud that can be found at oag.parliament.nz/reports/fraud-reports.

Our audit process

Initial planning

Initial planning activities include verifying compliance with independence requirements and building the audit team.

Understand your business and environment

We use our extensive sector and business knowledge to make sure we have a broad and deep understanding of the District Council, your business, and the environment you operate in.

Assess audit risk

We use our knowledge of the business, the sector and the environment to identify and assess the risks that could lead to a material misstatement in the financial statements and performance information.

Evaluate internal controls

We update our understanding of internal controls relevant to the audit. This includes reviewing the control environment, risk assessment process, and relevant aspects of information systems controls. Most of this work is done during the initial audit visits. We evaluate internal controls relevant to the audit for the whole financial year, so we consider internal controls relevant to the audit at all visits.

Finalise the audit approach

We use the results of the internal control evaluation to determine how much we can rely on the information produced from your systems during our final audit.

Gather audit evidence

During the final audit we audit the balances, disclosures, and other information included in the Districts Council's financial statements and performance information.

Conclude and report

We will issue our audit report on the financial statements and performance information. We will also report to the covering any relevant matters that come to our attention.

Prioritising higher risk work to ensure an efficient year-end processes

To ensure the year-end annual report and audit thereof are efficient, the District Council should prioritise its work to ensure higher risk areas and those that involve significant management judgment are planned to be ready for auditing as soon as possible. Timelines for this information should be agreed with us early. Delays in providing this information to us could impact our ability to resolve technical issues late in the audit process.

Examples of areas that typically involve management and auditor judgment include, and should be resolved early include:

- fair value assessments and revaluations of property, plant and equipment held at fair value;
- impairment assessments for property, plant and equipment;
- Provision estimates; and
- Financial assets or liabilities held at fair value.

Materiality

In performing our audit, we apply materiality. In the public sector, materiality refers to information that if omitted, misstated, or obscured could reasonably be expected to:

- influence readers' overall understanding of the financial statements and service performance information; and
- influence readers in making decisions about the stewardship and allocation of resources, or assessing your performance.

This definition of materiality is broader than the one used in the private sector.

It is a matter of judgement whether information is material. We consider the nature (qualitative) and amount (quantitative) of each item judged in the surrounding circumstances and its impact. In the public sector qualitative considerations are of equal significance as quantitative considerations. Qualitative considerations are of primary importance in our assessment of materiality in the context of disclosures for transparency and accountability reasons, and in evaluating any non-compliance with laws and regulations.

The Council and management need to consider materiality in preparing the financial statements and service performance information and make their own assessment of materiality from a preparer's perspective. IFRS Practice Statement 2, *Making Materiality Judgements*, provides guidance on how to make materiality judgements from a financial statements preparer's perspective. Although this guidance is primarily aimed at for-profit entities, the same principles can be applied by public benefit entities. Management and the Council should not rely on our materiality assessment as a basis for owning and making judgements about the integrity of the financial statements and service performance information.

Financial statements materiality

For planning purposes we have set **overall materiality** for the financial statements at \$113,100,000 based on budgeted total property, plant and equipment. This is subject to change once the actual results for the current year are available. For this audit we are only applying this overall materiality to the fair value of property, plant and equipment.

Overall materiality	\$113,100,000
Specific materiality	\$1,600,000
Clearly trivial threshold	\$80,000

We have set a lower, **specific materiality** of \$1,600,000 for all items not related to the fair value of property, plant and equipment. A lower specific materiality is also determined separately for some items due to their sensitive nature. For example, a lower specific materiality is determined and applied for related party and key management personnel disclosures.

We design our audit procedures to detect misstatements at a lower level than overall materiality. This takes account of the risk of cumulative misstatements and provides a safety net against the risk of undetected misstatements.

We will report all uncorrected misstatements to the Council other than those that are **clearly trivial**. We consider misstatements of less than \$80,000 to be clearly trivial unless there are qualitative considerations that heighten its significance. We will ask for each misstatement to be corrected, other than those that are clearly trivial. Where management does not wish to correct a misstatement we will seek written representations from management and the Council on the reasons why the corrections will not be made.

Misstatements
Misstatements are differences in, or omissions of, amounts and disclosures that may affect a reader’s overall understanding of your financial statements and service performance information. The effects of any detected and uncorrected misstatements, individually and in aggregate, are assessed against overall materiality and qualitative considerations.

Overall financial statement materiality does not apply to any matters of effectiveness and efficiency, waste, or a lack of probity or financial prudence.

Materiality for service performance information

At an overall level, we assess whether the service performance information is suitable, given your purpose and the nature of your activities, and whether the reporting allows for an informed assessment of the District Council’s performance. In doing this we consider whether the information is relevant, complete, reliable, neutral, and understandable.

We set materiality for service performance information at an individual measure level based on what we expect would influence readers’ overall understanding, decision making, or assessment of the District Council’s performance. We consider a variety of factors including the level of public interest and potential public risk. Because of the variety of measurement bases applied, we normally express this materiality as a percentage of the reported result.

We have identified the following measures as material and assessed materiality for planning purposes. We will reassess this during the audit.

Material measure	Materiality
<p>Water supply – safety of drinking water</p> <p>The extent to which the local authority’s drinking water supply complies with the bacterial and protozoal requirements of the Water Services (Drinking Water Services for New Zealand) Regulations 2022.</p>	<p>0%</p> <p>(either compliant or non-compliant)</p>
<p>Water supply – fault response time</p> <p>Where the local authority attends a call-out response to a fault or unplanned interruption to its networked reticulation system, the following median response times measured: 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.</p>	<p>8%</p>
<p>Wastewater - discharge compliance/ management of environmental impacts</p> <p>Compliance with the territorial authority’s resource consents for discharge from its sewerage system measured by the number of:</p> <ul style="list-style-type: none"> (a) abatement notices (b) infringement notices (c) enforcement orders, and (d) convictions <p>received by the territorial authority in relation to those resource consents.</p>	<p>5%</p>
<p>Wastewater – complaints</p> <p>The total number of complaints received by the territorial authority about any of the following:</p> <ul style="list-style-type: none"> (a) sewage odour (b) sewerage system faults (c) sewerage system blockages, and (d) the territorial authority’s response to issues with its sewerage system <p>expressed per 1000 connections to the territorial authority’s sewerage system.</p>	<p>8%</p>
<p>Stormwater and drainage – management of environmental impacts</p> <p>Compliance with the territorial authority’s resource consents for discharge from its stormwater system, measured by the number of:</p> <ul style="list-style-type: none"> (a) abatement notices (b) infringement notices (c) enforcement orders, and (d) convictions <p>received by the territorial authority in relation to those resource consents.</p>	<p>8%</p>

Material measure	Materiality
<p>Road maintenance</p> <p>The percentage of sealed local road network that is resurfaced during the year.</p>	8%
<p>Road condition</p> <p>The average quality of ride on a sealed local road network, measured by smooth travel exposure.</p>	8%

Professional judgement and professional scepticism

Many of the issues that arise in an audit, particularly those involving valuations or assumptions about the future, involve estimates. Estimates are inevitably based on imperfect knowledge or dependent on future events. Many financial statement items involve subjective decisions or a degree of uncertainty. There is an inherent level of uncertainty which cannot be eliminated. These are areas where we must use our experience and skill to reach an opinion on the financial statements and performance information.

The term “opinion” reflects the fact that professional judgement is involved. Our audit report is not a guarantee but rather reflects our professional judgement based on work performed in accordance with established standards.

Auditing standards require us to maintain professional scepticism throughout the audit. Professional scepticism is an attitude that includes a questioning mind and a critical assessment of audit evidence. Professional scepticism is fundamentally a mind-set. A sceptical mind-set drives us to adopt a questioning approach when considering information and in forming conclusions.

Exercising professional scepticism means that we will not accept everything we are told at face value. We will ask you and management to provide evidence to support what you tell us. We will also challenge your judgements and assumptions and weigh them against alternative possibilities.

How we consider compliance with laws and regulations

As part of the Auditor-General’s mandate, we consider compliance with laws and regulations that directly affect your financial statements or general accountability. Our audit does not cover all of your requirements to comply with laws and regulations.

Our approach involves first assessing the systems and procedures that you have in place to monitor and manage compliance with laws and regulations relevant to the audit. We may also complete our own checklists. In addition, we will ask you about any non-compliance with laws and regulations that you are aware of. We will evaluate the effect of any such non-compliance on our audit.

Wider public sector considerations

A public sector audit also examines whether:

- the District Council carries out its activities effectively and efficiently;

- waste is occurring or likely to occur as a result of any act or failure to act by the District Council;
- there is any sign or appearance of a lack of probity as a result of any act or omission by Masterton District Council or by one or more of its members, office holders, or employees; and
- there is any sign or appearance of a lack of financial prudence as a result of any act or omission by Masterton District Council or by one or more of its members, office holders, or employees.

Reporting protocols

Communication with management and the Council



We will meet with management and the District Council's Risk and Assurance Committee throughout the audit. We will maintain ongoing, proactive discussion of issues as and when they arise to ensure there are "no surprises".

Reports to the Council



We will provide a draft of all reports to management for discussion/clearance purposes. Once management comments are received the report will be finalised and provided to the Council.

We will also follow up on your progress in responding to our previous recommendations.

Audit logistics

Our team



Our engagement team is selected to ensure that we have the right subject matter expertise and sector knowledge. Each member of the audit team has received tailored training to develop their expertise.

Our senior audit team members are:

Karen Young	Appointed Auditor
Deren Mohanlall	Audit Manager
Sam Patterson	Audit Supervisor

Timetable



Our proposed timetable is:

Event	Date	Audit NZ	Council
Risk assessment and planning	Up to July	✓	✓
Interim and pre-final audit	1 – 12 July	✓	✓
Final audit	30 September – 25 October	✓	✓
Financial statements and performance information			
Draft financial statements (including notes) available	30 September		✓
Provide feedback on financial statements	21 October	✓	
Final financial statements agreed between us available	25 October		✓
Annual report			
Full annual report available for audit (draft)	30 September		✓
Feedback on annual report	21 October	✓	
Final annual report (inclusive of all changes agreed between us) available	25 October		✓
Verbal clearance on annual report	25 October	✓	

Event	Date	Audit NZ	Council
Audit opinion and representation letter provided in draft	25 October	✓	
Representation letter issued to Council for signing by Mayor and Chief Executive	30 October	✓	
Audit opinion issued	30 October	✓	
Reporting to the Council			
Final report to the Council issued in draft for management's comments	31 October	✓	
Summary annual report			
Summary annual report available	To be agreed	✓	✓
Feedback on Summary annual report		✓	
Final Summary annual report (inclusive of all changes agreed between us) available			✓
Verbal clearance on Summary annual report		✓	
Audit opinion provided in draft		✓	
Representation letter issued to Council for signing by Mayor and Chief Executive		✓	
Audit opinion issued on Summary annual report		✓	

AuditDashboard

We will use AuditDashboard, our online portal, to transfer files between your employees and Audit New Zealand. Overall, the use of AuditDashboard made it easy to fulfill requests. Real-time status updates provided greater visibility to everyone and helped to keep everyone organised and on the same page.

Expectations



For the audit process to go smoothly for both you and us, there are expectations that each of us need to meet.

Our respective responsibilities are set out in our audit engagement letter.

We expect that:

- you will provide us with access to all relevant records and provide information in a timely manner;
- staff will provide an appropriate level of assistance;
- the draft financial statements, including all relevant disclosures, will be available in accordance with the agreed timetable;
- management will make available a detailed workpaper file supporting the information in the financial statements; and
- the annual report, financial statements and performance information will be subjected to appropriate levels of quality review before being provided to us.

To help you prepare for the audit, we will liaise with management and provide them with a detailed list of the information we will need for the audit.

Health and safety



The Auditor-General and Audit New Zealand take seriously their responsibility to provide a safe working environment for audit staff.

Under the Health and Safety at Work Act 2015, we need to make arrangements with management to keep our audit staff safe while they are working at your premises.

We expect you to provide a work environment for our audit staff that minimises or, where possible, eliminates risks to their health and safety. This includes providing adequate lighting and ventilation, suitable desks and chairs, and safety equipment where required. We also expect management to provide them with all information or training necessary to protect them from any risks they may be exposed to at your premises. This includes advising them of emergency evacuation procedures and how to report any health and safety issues.



AUDIT NEW ZEALAND
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5.11 TREASURY MANAGEMENT REPORT

File Number:

Author: David Paris, General Manager Finance

Authoriser: Kym Fell, Chief Executive

PURPOSE

This report provides Council with detailed information on 30 June 2024 position with respect to the Council's investments and debt.

RECOMMENDATION

That the Audit and Risk Committee receives the Treasury Management Report as at 30 June 2024.

CONTEXT

At 30 June 2024 the Council had \$31.34 million (last year \$20.42 million) of investment funds held in a range of financial instruments. Some \$6.74 million of that was held as working funds and \$7.6 million held on deposit as pre-funding to repay debt maturities in July 2024 and April 2025.

\$7.22 million is held in sovereign and high-grade bond funds (managed by ANZ Investments Ltd). Of the balance, \$8.4 million is invested in term deposits across three financial institutions.

The ANZ-managed Bond Fund investments produced a positive return of 5.64% for the year. The value in the bond portfolio value grew largely by the interest earned and did not lose value due to interest rate market movements. Average interest earned on term deposits was 5.92% while average yield as at 30 June 2024 was 6.25%.

The imminent return of the funds invested with ANZ Investments at the end of August was explained in a report to the Committee in May. Work is on-going to identify a cost effective and policy compliant investment product. Term deposits will be used, if needed as an interim position.

External term debt was \$62.6 million at 30 June 2024 versus the LTP year 3 projection of \$60.3 million. This includes \$7.6 million of debt drawn early to pre-fund up-coming bond maturities. So 'real' external debt is \$55.0 million.

During the year a \$5.1 million bond maturity was repaid, refinanced by a combination of funding that had been budgeted for debt repayment (\$3.1 million) and new LGFA bonds. \$6.4 million of external debt has been added to fund current year capital projects. This compares to \$11.67 million in the Plan.

The Council's debt portfolio is managed within policy limits and as at 30 June 2024 all indicators show compliance with all aspects of the Treasury Policy.

Some \$42.5 million of Council's external debt has been raised and applied to three waters assets. There are regular debt repayments being made that reduce that figure, but current capital programme is also partly funded by debt. The debt that will be taken over by any future Water entity is a moving target. A further \$2.7 million of internal loans relate to the waters activities. The extent to which the Council will have that debt shifted off its balance sheet with a new water entity has yet to be clarified.

Investments Report

For the Year to 30th June 2024

The table below reports the changes in the balance of investment funds held by the Council and the return that has been achieved on those funds. The following page lists in detail the investments by type.

Investment Funds	Internally Managed Investments	ANZ Investments Fixed Interest Bond Funds
(excluding internal loans, shares, working funds on deposit and pre-funding)		
Opening Balance as at 1 July 2023	9,498,833	6,839,535
Gross Interest to 30 June 2024	569,980	
Bond funds interest income		357,904 5.1%
Unrealised gains/(losses)		26,034
Net Investment Income to 30 June 2024	569,980 5.92%	383,938 5.64%
Capital additions/(withdrawals)/(transfers)	(300,779)	-
Balance as at 30th June 2024	\$ 9,768,034	\$ 7,223,473
Working funds (short term deposits and call a/c)	6,743,860	
Funds on deposit pre-funding for bond maturities	7,600,000	
Total funds invested (managed internally)	\$ 24,111,894	
Total funds invested (incl externally managed)	\$ 31,335,367	
	Funds management fees	(17,753) -0.25%
	% return on funds over 12 mths	5.62%
		after fees
	Market Index for 12 mths to 30 June 2024	5.57%

Investment Returns Commentary

Bank deposits have been the principal means of gaining a return on the approx. \$10.0m of funds held and managed internally. These funds returned an average of 5.92% over the year.

The ANZ-managed investment is in two bond funds - the Sovereign Bond Fund and High Grade Bond Fund. Bond market yields have further recovered from the negative performance of 2022 and 2023 with returns of some 5.64%. The average yield as at 30 June 2024 is now 5.09%.

The interest earned has been stated separately from the mark-to-market value change. The funds performed at a level close to the market index for these types of investment.

Interest earned on funds held as pre-funding have been used to offset the interest paid on the debt that has been borrowed earlier than needed.

Investment Policy Compliance

The policy compliance information below refers to the investment and working funds managed in-house.

	Policy (% of internal portfolio)		as at 30 June 24
LGFA bonds - borrower notes	<35%	Met	8.3%
Bank deposits	0 - 100%	Met	91.7%
Total deposits no more than \$8m with any one bank		Met **	
Corporate & Bank Bonds	<35%	Met	0.0%
Corporate Bonds rated BBB	no more than 5%	Met	0.0%
	no more than \$0.5m with single issuer	Met	
	no bonds less than BBB	Met	
Externally managed funds	< \$12m	Met	\$7.22m
Wairarapa Building Society (WBS)	< 20%	Met	14.5%
WBS	no more than \$2.5m	Met	\$2.4m

Met** ASB deposits total \$9.6M, of which \$7.6M was for prefunding upcoming loan maturities - which is noted in the policy as a reason for breaching the limit with any one bank.

The following page provides detail of all of the financial assets held by the Council as at 30 June 2024.

INVESTMENTS HELD

DATE: 30 June 2024

DISTRICT FUND INVESTMENTS

Short Term Bank Deposits

	\$	Yield/ Interest Rate	Remaining Term	Original Term
Westpac - 00 a/c	4,443,860	5.55%	call	<3mths
ANZ - call a/c	2,300,000	5.50%	call	<3mths
Total District Fund Investments	\$ 6,743,860			

SPECIAL FUNDS INVESTMENTS

Short Term Bank Deposits

WBS - term deposit	1,200,000	6.15%	350 days	12 mths
WBS - term deposit	1,000,000	6.25%	141 days	12 mths
WBS - term deposit (WWS)	200,000	6.15%	263 days	9 mths
ANZ - term deposit	2,000,000	6.51%	107 days	12 mths
ANZ - term deposit	2,000,000	6.24%	162 days	6 mths
ASB - term deposit	2,000,000	6.10%	330 days	11 mths
ASB - deposit (pre-funding for bond maturity)	2,600,000	6.10%	288 days	10 mths
ASB - deposit (pre-funding for bond maturity)	5,000,000	6.30%	11 days	7 mths
	\$ 16,000,000			

Corporate Bonds (market value)

	Credit Rating			
Fonterra (A-) perpetual bond	BBB	-		Redeemed Aug 2023
NZ LGFA Borrower notes	AA	1,368,034	6.01%	15 days to 6 yrs
		\$ 1,368,034		

ANZ Investments - Fund Managers

(valued at market value)

		Performance	Market Index
High Grade Bond Fund	3,651,282		
Sovereign Bond Fund	3,572,191		
	\$ 7,223,473	5.64%	5.57%
		(interest only +5.09%)	
Total Special Funds Investments	\$ 24,591,507	6.17%	Average Yield

Shares

Civic Financial Services Ltd	\$ 114,507	No dividend
NZ LGFA (LG Funding Agency)	\$ 100,000	6.87%

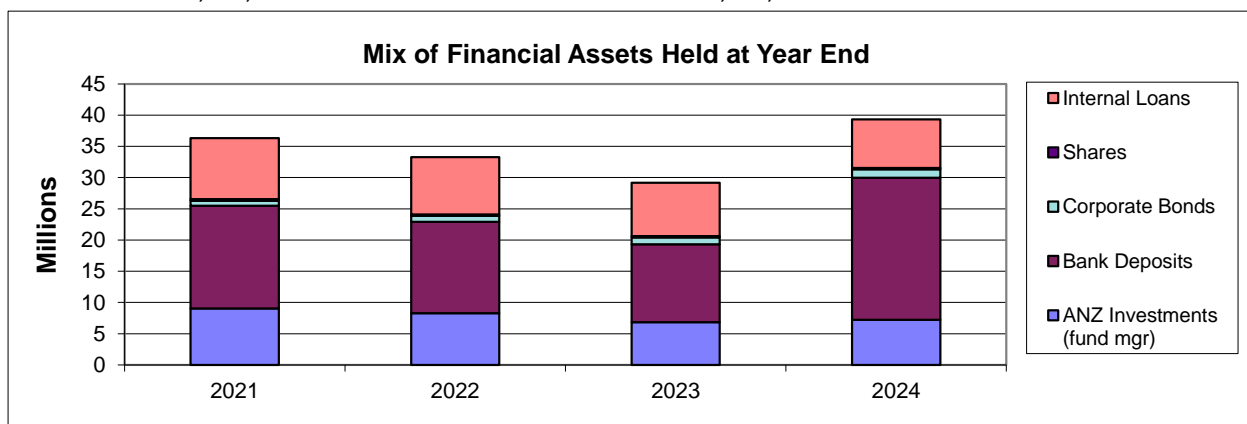
Total Investments Under Management

\$ 31,549,874	Average Interest Rate at 30/6/24 (excl internal)	5.61%
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Internal Loans/Investments	(estimated)	\$ 7,756,039	5.30%
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Analysis of Investment Terms

All Funds (excl internal loans)			Funds managed by MDC			Within Policy
37%	11,743,860	Current (less than 3 months)	11,743,860	48%	30% - 80%	yes
35%	11,179,833	Short term (3 months to 1 Yr)	11,179,833	46%	20% - 70%	yes
1%	466,011	Term (1 year - 3 years)	466,011	2%	0% - 50%	yes
25%	7,945,664	Term (3 years plus)	722,191	3%	0% - 20%	yes
1%	214,507	Shares	214,507	1%		
100%	31,549,874		24,326,401	100%		



Loans/Borrowing Report

For the Year to 30th June 2024

The 2023/24 Annual Plan (LTP year 3) included new borrowing for capital projects of \$11.67m and repayment of external debt of \$3.074m, excluding any refinancing of bond maturities.

A bond maturity of \$5.1M was repaid in April 2024. Four new bonds were drawn during the year totalling \$16M. \$2M was used to part-repay the April 2024 maturity, \$6.4M was used to fund new capital and \$7.6M has been placed on deposit as prefunding for upcoming bond maturities in 2024/25.

The \$6.4M of new debt to fund capital expenditure compares to the planned borrowing of \$11.67M

The four new bonds drawn this year appear in the list below.

The 2023/24 Annual Plan forecast external debt at 30 June 2024 to be \$60.3m. Actual external debt is \$62.6m, which includes \$7.6m of pre-funding.

The Council has undrawn bank loan facilities with Westpac and ANZ of \$5M each and is a shareholder in, and borrower from the Local Government Funding Agency (NZ LGFA). Margins on LGFA debt are applied on top of the 90 day bank bill rate and average 0.73% over 17 separate floating rate bonds.

Council uses interest rate swaps to fix the interest rates on a portion of the debt. Currently 13 swap contracts are active with ANZ and Westpac and a further 3 are set for forward starts. The interest rate risk strategy is regularly reviewed to ensure compliance with treasury policy. This provides greater certainty of interest expense over the medium term, reduced risk of interest rate volatility impacting Council's costs.

Advice around the use of the various debt and interest rate hedging strategies is received from PwC.

At 30th June 2024, 57.1% of the external debt (excluding \$7.6M pre-funding) was subject to fixed interest rates and the average interest rate across all external debt was 5.44% .

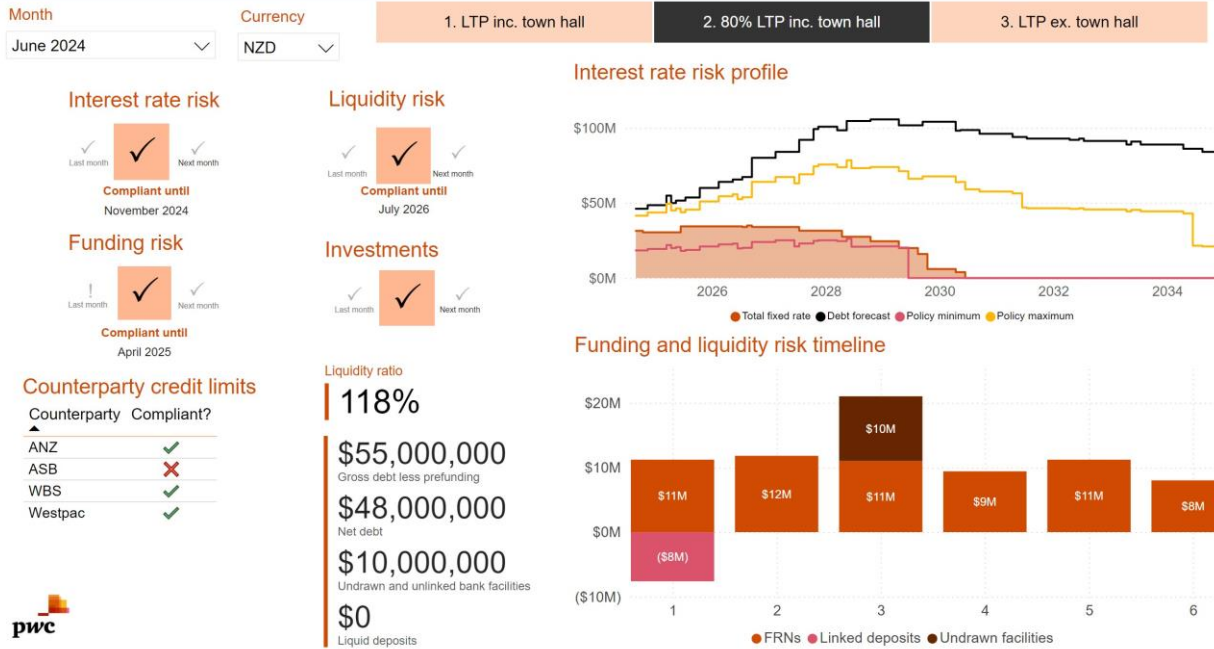
The following table summarises the Council's external Debt/Borrowing at 30 June 2023 and 2024

		30 June 2023	Bond Margin	30 June 2024
		above 90 day rate		
Wpac	Multi-Option Credit Line (\$5m MOCL)	-		-
ANZ	Cash Advance Facility (\$5m CAF)	-		-
NZ LGFA	LGFA stock - maturity Apr 2024	5,100,000		
	LGFA stock - maturity Jul 2024	5,000,000	0.775%	5,000,000
	LGFA stock - maturity Apr 2025	4,000,000	0.780%	4,000,000
	LGFA stock - maturity Apr 2025	2,200,000	0.740%	2,200,000
	LGFA stock - maturity Jul 2025	5,000,000	0.808%	5,000,000
	LGFA stock - maturity Apr 2026	2,800,000	0.810%	2,800,000
	LGFA stock - maturity Apr 2027	4,000,000	0.655%	4,000,000
	LGFA stock - maturity Apr 2028	4,400,000	0.765%	4,400,000
	LGFA stock - maturity Oct 2029	5,000,000	0.638%	5,000,000
	LGFA stock - maturity Apr 2030	3,000,000	0.655%	3,000,000
	LGFA stock - maturity Apr 2029	1,500,000	0.655%	1,500,000
	LGFA stock - maturity Apr 2029	3,700,000	0.785%	3,700,000
	LGFA stock - maturity May 2028	2,000,000	0.733%	2,000,000
	LGFA stock - maturity Apr 2027	4,000,000	0.655%	4,000,000
	LGFA stock - maturity Apr 2026		0.580%	4,000,000
	LGFA stock - maturity May 2028		0.850%	3,000,000
	LGFA stock - maturity Apr 2027		0.690%	3,000,000
	LGFA stock - maturity Apr 2029		0.835%	6,000,000
	Total external debt	\$ 51,700,000	Ave 0.730%	\$ 62,600,000
	Total internal debt	\$ 8,547,792		\$ 7,756,039
		\$ 60,247,792		\$ 70,356,039

The graphic below summarises the treasury position at 30 June 2024 and forecast forward versus policy limits. The ASB non-compliance noted below has not taken account of the policy exception for holding prefunding deposits.

Treasury summary - positions and compliance

Masterton District Council



ATTACHMENTS

Nil

5.12 RATES RECEIVABLE REPORT FOR THE YEAR ENDED 30 JUNE 2024

File Number:

Author: David Paris, General Manager Finance

Authoriser: Kym Fell, Chief Executive

PURPOSE

This report provides the Audit & Risk Committee with detailed information on 30 June 2024 position with respect to rates collection and arrears.

RECOMMENDATION

That the Audit and Risk Committee receives the Rates Receivable Report for the year ended 30 June 2024.

CONTEXT

Some 66% of the Council's revenue is sourced from property rates. The Council also collects the Greater Wellington Regional Council's rates levied on Masterton District properties. In 2023/24 some \$55.9 million was charged and invoiced as rates revenue. This includes GST, GWRC rates and penalties.

At the 30 June 2024 \$1.043 million was unpaid. This is 1.86% of the value of rates charged in 2023/24. This is an increase from 30 June 2023 when 1.75% remained unpaid. The dollar value of arrears has increased by 18.3% from last year, but this is partly explained by the increased value of rates levied.

98.3% of current year instalments were paid by 30 June 2024 and 92.1% of prior year arrears at 30 June 2023 were collected by 30 June 2024. Both of these are only slightly less than the performance in the prior year.

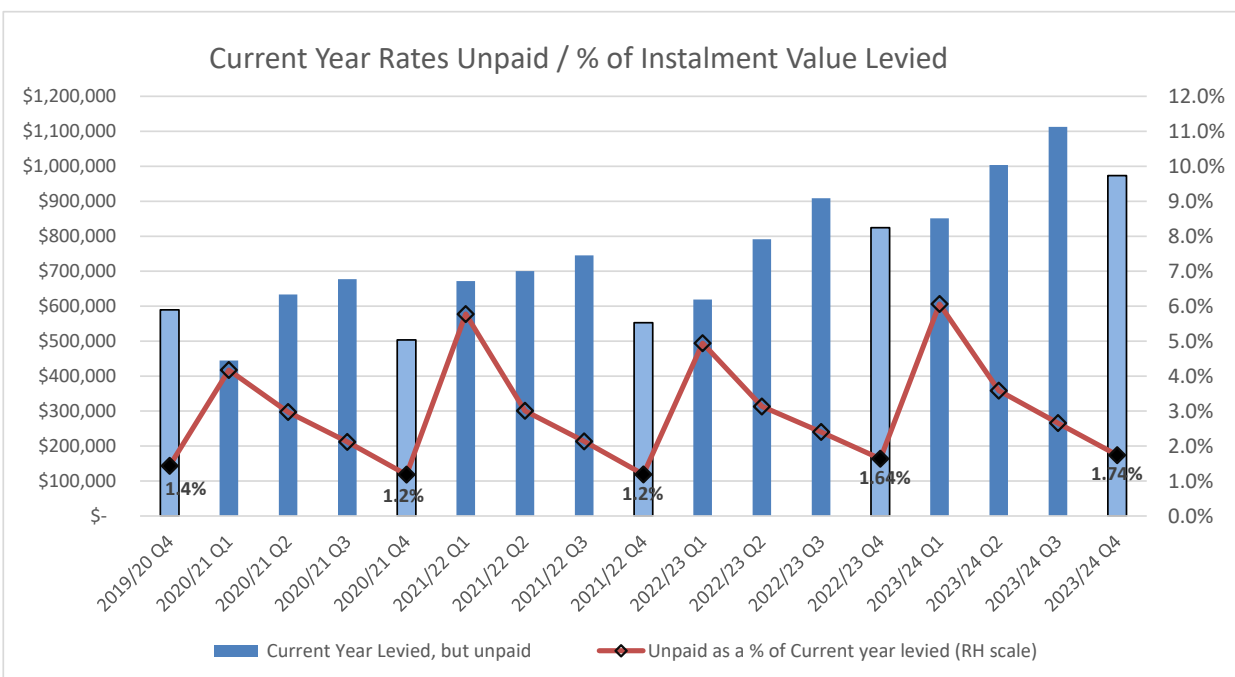
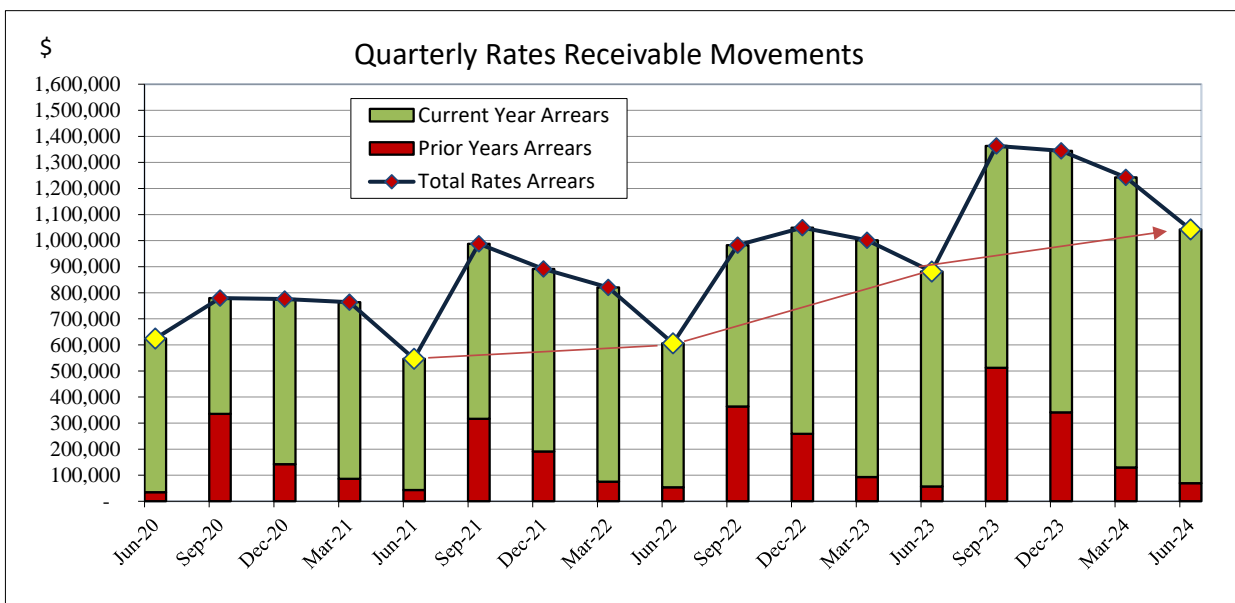
The number of properties with an overdue balance at the 30 June has increased by 5.1% from 745 to 783 (which is 5.8% of all properties having some level of rate arrears, an increase from 5.4%).

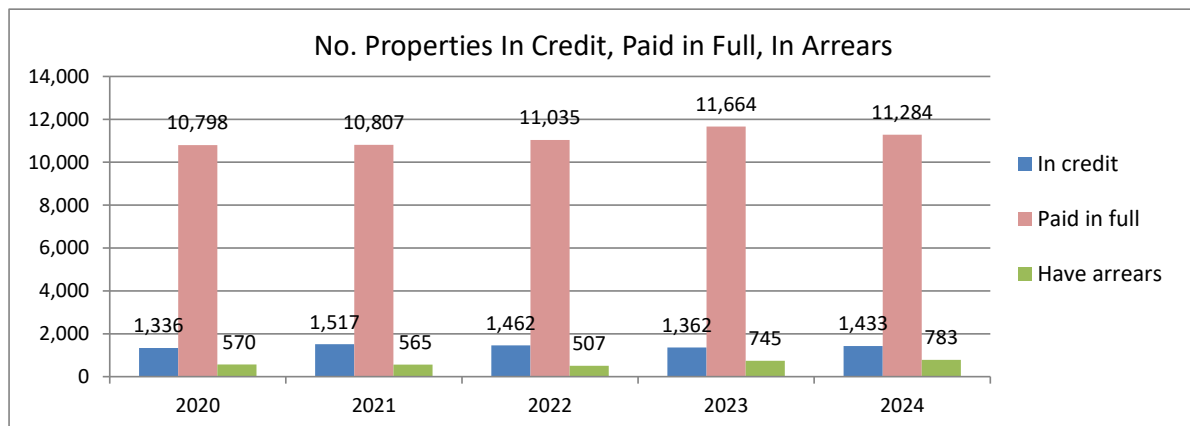
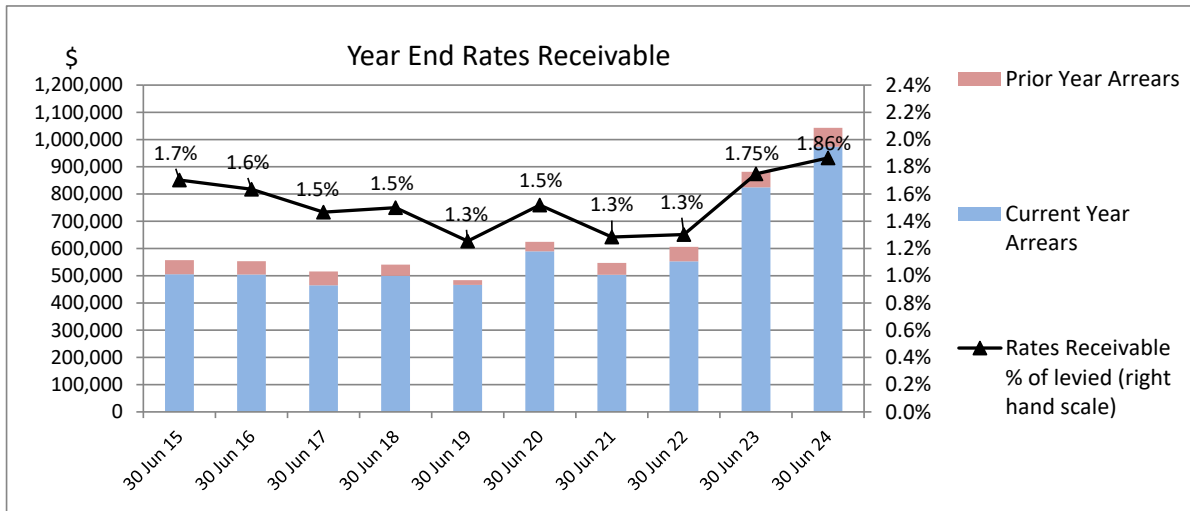
The trend of a rise in arrears was noted in the 2023 report and reflects the continuing difficult economic conditions where incomes have not necessarily kept pace with rising costs of living resulting in more ratepayers having difficulty keeping up with rates payments. However, rates arrears under 2% of rates charged is considered a reasonable result which reflects the efforts made by the Council to encourage ratepayers to meet their commitments.

Other information in the attached tables relates to the percentage of properties paying rates by Direct Debit, the number of properties receiving emailed rates notices and the number of ratepayers receiving the Government rates rebate (9.2% of all rateable properties).

Rates Receivable Report

	As At 30 June 2024	Target	As At 30 June 2023	Increase
Gross Rates Levied (Incl GST, GWRC & penalties)	\$55,931,080		\$50,410,352	11.0%
Prior Years rate arrears unpaid	\$69,621		\$56,976	
Current Year rates unpaid	\$973,386		\$824,403	
Total Rates Receivable	\$1,043,007		\$881,379	
Rates receivable as % of levied	1.86%	<2%	1.75%	
% of current year rates instalments collected	98.3%	>97%	98.4%	
% of prior years rate arrears collected	92.1%	>90%	93.5%	
Value of rates paid in advance of current instalment	955,799		918,856	
Penalties charged (after penalty remissions)	347,765		275,233	
Rates remissions given (per policies)	(207,103)		(186,387)	





The percentage of properties paid in full or in credit has decreased to 94.2% from 94.6%.
 Rates arrears value has increased from 1.7% to 1.9% of total rates levied (including GST & GWRC rates).
 A total of 783 properties (5.8%) have unpaid rates of \$10 or more (last year 745, 5.4%).
 The average rates levied (including GWRC & GST) was \$4,143 (last year \$3,661).
 The average rate arrears is \$1,332, up from last year's \$1,183.

The sending of mortgagee demands for properties with arrears will be actioned in September - we hold back until after the 1st instalment due date. Legal processes are currently underway with 9 properties.

Arrears value	+ \$7000	\$3001-\$7000	\$2001-\$3000	\$1001-\$2000	\$301-\$1000	\$ 10-\$300
No. of properties (2024)	13	87	81	116	196	290
No. of properties (2023)	13	60	57	133	191	291
No. of properties (2022)	8	41	45	93	140	180
Arrears value (2024)	\$165,261	\$343,829	\$197,377	\$173,448	\$126,991	\$35,969
Ave. arrears value (2024)	\$ 12,712	\$ 3,952	\$ 2,437	\$ 1,495	\$ 648	\$ 124
Ave. arrears value (2023)	\$ 12,020	\$ 3,860	\$ 2,544	\$ 1,463	\$ 628	\$ 117
Trend in average arrears	6%	2%	-4%	2%	3%	6%

Properties: 13,500 properties were rated in 2023/24. A reduction from prior year due to QV amalgamating a number of rural assessments.

Direct Debits: 6,567 ratepayers are paying their rates via direct debit which is 48.6% (last yr 47.9%)

Email Notices: 6,120 ratepayers are receiving emailed rates notices which is 45.3% (last yr 39%)

Rates Rebates: During 2023/24, 1,245 ratepayers applied and were eligible for rate rebates under the criteria established by the Dept of Internal Affairs (last year 1,165).

A total of \$887,642 rates were paid by the Government on behalf of qualifying ratepayers.

The average rebate received was \$712.97 (last year \$670.83)

SUMMARY OF CONSIDERATIONS

Strategic, Policy and Legislative Implications

Any strategic considerations relating to the Rates Receivable Report will be picked up as the Council develops its policy around water meter charging and considers the next Draft Annual Plan for 2025/26.

Significance, Engagement and Consultation

It is noted that the quarterly financial reporting is an important element of Council's accountability to the community.

Financial Considerations

This report includes financial information relating to the level of unpaid rates. The level unpaid at less than 2% means there is very low impact with respect to the Council's cashflow viability. There are no financial considerations beyond the report itself.

Implications for Māori

The adoption of this report does not trigger any Treaty of Waitangi considerations or implications specific to Māori.

Communications/Engagement Plan

The information included in this report is public and will be available with the agenda. No further communications or engagement is planned.

Environmental/Climate Change Impact and Considerations

There are no environmental/climate change impacts or considerations arising from the adoption of this report. Minimal hard copies will be printed.

ATTACHMENTS

Nil

5.13 INSURANCE UPDATE

File Number:

Author: David Paris, General Manager Finance

Authoriser: Kym Fell, Chief Executive

PURPOSE

To provide the Audit and Risk Committee with updated advice on the renewal of insurance cover from 1 July 2024, provide information about the cost of that insurance and provide information about an opportunity to extend Professional Indemnity cover.

EXECUTIVE SUMMARY

The Council buys insurance cover to mitigate a number of risks to the assets and activities of the Council. Council uses Marsh as our insurance brokers for the majority of Council's insurance advice. The one exception is the underground assets disaster cover – the AON administered LAPP scheme. The majority of the insurance programme is purchased as a Wairarapa Councils group, effectively spreading risks and providing a larger portfolio of insurance cover to attract better pricing.

RECOMMENDATIONS

That the Audit and Risk Committee

1. receives the information contained in the Insurance Update Report.
2. acknowledges that the insurance market's appetite to offer Professional Indemnity cover to Councils is at an unprecedented low level
3. acknowledges that premium increases for Professional Indemnity will result in budgeted expenditure being exceeded in 2024/25 and
4. acknowledges that the reduced Professional Indemnity cover limits will leave the Council significantly more exposed to risk of adverse financial impacts of litigation.
5. acknowledges that the CE will not take up additional optional Professional Indemnity cover of \$5m due to the excessive cost.

CONTEXT

The New Zealand property insurance market is still experiencing challenging conditions. Severe weather impacts both locally and internationally have continued to put upwards pressure on premium rates. Insurers have little capacity to take on more risk and they are paying closer attention to flood risks. Material Damage premiums for 2024/25 have reflected insurers need to recover losses from claims made over the last 18 months. A 10% uplift in premiums has been combined with a 7% uplift in the values insured, resulting in an 18% increase.

The Council's Material Damage and business interruption cover has again been spread across four insurers - QBE Insurance (Australia) Ltd (40%), NZI (22.5%) AIG (17.5%), Berkshire Hathaway (15%), QBE UK Limited (5%).

Other than Material Damage and Business Interruption mentioned above, the other insurance policies the Council has renewed include:

- Machinery breakdown – insurer QBE Insurance (Australia) Limited
- Motor vehicle – insurer NZI (a division of IAG NZ Ltd)
- Crime – insurer QBE Insurance (Australia) Limited
- Personal Accident – insurer Chubb Insurance New Zealand Ltd
- Forestry / Standing Timber – insurer SAGE Partners Ltd
- Airport Liability Insurance – insurer AIG Insurance (UK) Ltd
- Statutory Liability – insurer QBE Insurance (Australia) Limited
- Employers Liability – insurer QBE Insurance (Australia) Limited
- Environmental Impairment Liability – Scor London
- Hall Hirers (General) Liability – QBE Insurance (Australia) Limited
- Underground assets Disaster Cover – LAPP scheme administered by Civic Financial Services and AON, under-lying insurance from London market.
- Public Liability / Professional Indemnity and Environmental Impairment – insurer Chubb New Zealand Ltd & AIG NZ Ltd (50/50).

MATERIAL DAMAGE

Material Damage insurance premiums paid by Masterton District Council have increased from \$495,000 in 2019/20 to \$1,099,000 for 2024/25, an 122% increase over five years.

In that time the value of buildings and assets insured has gone from \$127 million to \$205 million, a 61% increase. A number of low use and/or 'unlikely to be replaced' buildings have been included on the schedule at the indemnity plus demolition value only. The list of those buildings was shared with the Committee in May.

The Council commissions insurance valuations on all assets it wants to insure, each year. Those valuations identify the value to reinstate (including inflation provisions), an indemnity value and a cost to demolish. The indemnity value is the depreciated or written down value – what it is worth today.

In 2023/24 there was \$189 million of value insured, with \$7.44 million (5.1%) insured for indemnity value plus demolition cost. In 2024/25 the total value insured is \$205 million, with \$16.1 million of that (7.8%) insured for indemnity plus demolition cost.

The material damage policy has a number of deductibles (or excess) depending on the cause of the damage:

1. Loss by natural disaster is 5% of site value for post 1934 buildings
2. Loss by natural disaster is 10% of site value for pre 1935 buildings
3. Earthquake prone buildings is 10% of site value
4. Loss from Fluvial and/or Pluvial Flood (per event) \$100,000
5. All other claims \$5,000

DISASTER COVER (UNDERGROUND ASSETS)

The Council was given indications that the LAPP disaster cover premiums would increase by at least 50% due to the increased incidence and on-going risk of disasters around the globe and closer to home. Those risks include earthquakes and climate change driven events such as wildfires, severe storms/flooding and sea level rise.

Over the last two years, there has been significant work done on loss modelling for all LAPP scheme members, including Masterton. That work indicates an increase is needed in the Probable Maximum Loss (PML) for the scheme from \$170m to \$400m. In order to reduce the premium impact of that change, the LAPP trustees have proposed that the PML will increase to \$300m for 2024/25 and move to \$400m for the 2025/26 year. Revised replacement cost asset values of \$426m have been used to base the premiums on, a threshold of \$600,000 cost for any one event and a deductible of \$240,000 per claim has been advised. Overall, the premium increase of 10% has been less than was initially advised.

PROFESSIONAL INDEMNITY & PUBLIC LIABILITY (PI/PL)

The Professional Indemnity (PI) policy is the more significant policy of the two and the commentary below refers to that cover.

Council's brokers encountered significant difficulty placing this insurance for the year from 1 July 2024. This applied to all of their local government clients. As indicated in May, the London-based re-insurance market have withdrawn their support for offering this insurance cover to the New Zealand local government market. This is a result of a nervousness about the exposure to liability claims in an environment where insurers have lost court cases, incurred increasing legal fees, paid out on claim settlements and perceive a large risk exposure by Councils in an increasingly litigious environment where Councils are being challenged and are expected to have the deepest pockets.

Marsh have successfully secured cover from NZ-based insurers, but the extent of that cover and the cost are both significantly different from past years.

- The premium cost has gone from \$179,250 in 2023/24 to \$516,731 in 2024/25
- The limit of indemnity in aggregate has reduced from \$300 million limit in 2023/24, to \$15 million limit of cover
- The limit of indemnity for defence costs has been set at \$2 million
- The excess/deductible has increased to \$50,000 per claim and \$250,000 for claims relating to the Building Act
- The Public Liability policy has a limit of \$20 million and excess of \$10,000.

The 188% increase in premium has contributed to \$205,000 more cost than has been budgeted for all insurances in the 2024/25 financial year.

The reduction in cover from \$300 million to \$15 million significantly increases the Council's financial exposure – potentially having to meet costs of claims where those costs exceed \$15 million in any one year.

The Council has little choice but to accept the terms that have been secured, as the alternative of full self-insurance is high risk and not recommended.

The opportunity to extend the PI limit by another \$5 million (to \$20 million) has been put forward by Marsh after they went back to insurers seeking expressions of interest in offering additional cover.

The indicative cost of the extra \$5 million cover will come at between \$150,000 and \$170,000 and is dependent on how many Councils take up the cover. The insurance budget is already overspent by \$205,000. This premium would be additional to that.

The view of staff is that Council are better to focus efforts on reducing litigation risk by striving for exemplary standards in functional areas that are more exposed to risk, such as engineering and regulatory services.

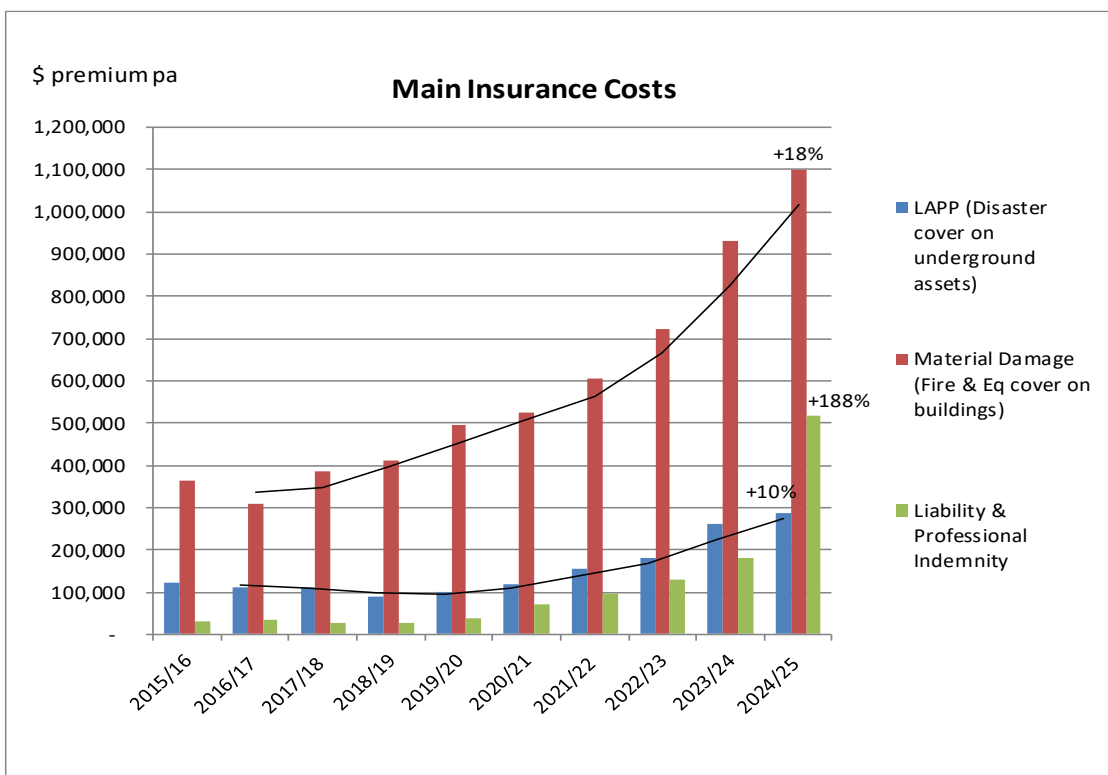
The Council will never be free from challenge. There will always be people who believe a loss they have suffered can be blamed on the Council. The Council needs to be in a position to defend itself from those challenges and to have insurance cover to assist with that defence. That insurance remains in place, but at a lower level than previously.

On balance, staff believe the cost of \$150-\$170,000 is too high to justify an additional \$5m limit of PI cover. The Chief Executive has made this call within his financial delegations.

PREMIUM COSTS

The graph below shows premium cost escalations for the main policies over 10 years. The reasons for the large increases are combinations of:

1. increasing premiums from insurers due to the increasing number of events and claims they are seeing
2. increasing asset values that we are insuring – we insure for reinstatement values (in most cases) and these values have been increasing in the region of 8% to 10% per annum.
3. liability claims against Councils are increasing and insurers are increasing premiums as a result
4. no account is taken of any future calls made by Riskpool for MDC’s share of shortfalls in that mutual insurance scheme’s funds.



ATTACHMENTS

Nil

6 PUBLIC EXCLUDED

RESOLUTION TO EXCLUDE THE PUBLIC

RECOMMENDATIONS

That the public be excluded from the following parts of the proceedings of this meeting.

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

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
<p>6.1 - Minutes of the Audit and Risk Committee Meeting held with the public excluded on 22 May 2024</p>	<p>s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons</p> <p>s7(2)(c)(i) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied</p> <p>s7(2)(c)(ii) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely otherwise to damage the public interest</p> <p>s7(2)(d) - the withholding of the information is necessary to avoid prejudice to measures protecting the health or safety of members of the public</p> <p>s7(2)(e) - the withholding of the information is necessary to avoid prejudice to measures that</p>	<p>s48(1)(a)(i) - 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 would exist under section 6 or section 7</p>

	<p>prevent or mitigate material loss to members of the public</p> <p>s7(2)(i) - the withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</p>	
6.2 - Emergency Management Risk Report	<p>s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons</p> <p>s7(2)(i) - the withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</p>	<p>s48(1)(a)(i) - 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 would exist under section 6 or section 7</p>
6.3 - CE Update on Risk	<p>s7(2)(c)(i) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied</p> <p>s7(2)(c)(ii) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely otherwise to damage the public interest</p>	<p>s48(1)(a)(i) - 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 would exist under section 6 or section 7</p>