

## **AGENDA**

# Audit and Risk Committee Meeting Monday, 16 June 2025

Date: Monday, 16 June 2025

Time: 9.30 am

Location: Ngā Hau e Whā, William Fraser Building, 1

**Dunorling Street, Alexandra** 

(A link to the live stream will be available on the Central Otago District Council's website.)

Peter Kelly
Chief Executive Officer

Notice is hereby given that an Audit and Risk Committee will be held in Ngā Hau e Whā, William Fraser Building, 1 Dunorling Street, Alexandra and live streamed via Microsoft Teams on Monday, 16 June 2025 at 9.30 am. The link to the live stream will be available on the Central Otago District Council's website.

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**Members** Mr B Robertson (Chair), Her Worship the Mayor T Alley, Cr S Browne, Cr S Feinerman, Cr T Paterson

In Attendance P Kelly (Chief Executive Officer), S Righarts (Acting Group Manager - Community Experience), L Fleck (Group Manager - People and Culture, Acting Group Manager - Community Vision), P Morris (Acting Group Manager - Governance and Business Services), L van der Voort (Group Manager - Planning and Infrastructure), S Reynolds (Acting Governance Manager)

- 1 APOLOGIES
- 2 PUBLIC FORUM
- 3 CONFIRMATION OF MINUTES

Audit and Risk Committee - 22 May 2025

## MINUTES OF CENTRAL OTAGO DISTRICT COUNCIL AUDIT AND RISK COMMITTEE HELD IN NGĀ HAU E WHĀ, WILLIAM FRASER BUILDING, 1 DUNORLING STREET, ALEXANDRA

AND LIVE STREAMED VIA MICROSOFT TEAMS ON THURSDAY, 22 MAY 2025 AT 9.33 AM

**PRESENT:** Mr B Robertson (Chair), Her Worship the Mayor T Alley, Cr S Browne,

Cr S Feinerman (via Microsoft Teams)

IN ATTENDANCE: P Kelly (Chief Executive Officer), J Muir (Group Manager - Three Waters),

S Righarts (Group Manager - Business Support), P Morris (Chief Financial Officer), D Anderson (General Counsel), S Reynolds (Governance Support

Officer)

#### 1 APOLOGIES

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#### **COMMITTEE RESOLUTION**

Moved: Robertson

Seconded: Alley

That apologies from Cr T Paterson be received and accepted.

CARRIED

#### 2 PUBLIC FORUM

There was no public forum.

#### 3 CONFIRMATION OF MINUTES

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#### **COMMITTEE RESOLUTION**

Moved: Robertson Seconded: Alley

That the public minutes of the Audit and Risk Committee Meeting held on 14 February 2025 be confirmed as a true and correct record.

CARRIED

#### 4 DECLARATIONS OF INTEREST

Members were reminded of their obligations in respect of declaring any interests. There were no further declarations of interest.

Mr Roberston noted some changes to his declarations and that he would provide an up to date copy of his declarations before the next meeting.

#### 5 REPORTS

#### 25.3.2 AUDIT NZ REPORT TO COUNCIL ON THE CD

To consider the report from Audit NZ to Council on the 2025-34 Consultation Document.

The uncertainty on the future of water services delivery was discussed, but the committee believed that staff had considered the best information they had at the time the plan was prepared.

The risks associated with projected revenue from land sales were acknowledged. Early indications of interest in the land had been positive, however the challenges around the provision of infrastructure had potential to delay progress, so it was concluded that Audit NZs concerns were fair.

Consideration was given to the inflation rate for personnel, however it was noted that this could be re-determined by the Chief Executive in the future.

Requested minor edits to the Infrastructure Strategy had been made and the draft would be further updated to reflect the decisions made at the 20 May Council meeting. It was also stated that a report to discuss the Uniform Annual General Charges would be presented to Council on 28 May and the draft would be updated following this decision.

#### **COMMITTEE RESOLUTION**

Moved: Browne Seconded: Alley

That the draft report be received.

**CARRIED** 

#### 25.3.3 DRAFT LONG-TERM PLAN 2025-34

To consider the Draft Long-term Plan 2025-34 and provide feedback if required prior to the commencement of the final audit of the document.

An overview was given by the Group Manager of Three Waters to detail the key focuses and priorities outlined in the draft Long-term Plan and there was discussion on the difficulty of presenting a plan including removal of water services.

The Chair noted that in the section titled 'Proceeds from the sale of assets and lump sum contributions' it stated that 'Council does not collect revenue from these funding sources to fund operating costs'. This needs to be further explained to give assurance that this is not contravening the Revenue and Financing Policy as it suggests that land sales were being used to cover operating expenses.

It was also suggested that in Year 9 of the plan, projected income received from land sales should be considered to be used as a loan to pay down remaining debt. It was noted that the projected cash surpluses were the proceeds of endowment land sales and that they needed to be used for the purpose for which the land was vested.

and purpose for which the fairs was vested.

#### **COMMITTEE RESOLUTION**

Moved: Robertson Seconded: Alley

A. That the report be received.

B. Confirmed Councils decision to release this draft to Audit NZ, subject to the amendments agreed.

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Audit and Risk Committee Agenda	16 June 2025
	CARRIED
6 DATE OF THE NEXT MEETING	
The date of the next scheduled meeting is 16 June 2025.	
The meeting closed at 10.55 am.	

CHAIR / /



#### 4 DECLARATIONS OF INTEREST

#### 25.4.1 DECLARATIONS OF INTEREST REGISTER

Doc ID: 2481568

Report Author:	Wayne McEnteer, Governance Manager
Reviewed and authorised by:	Saskia Righarts, Group Manager - Governance and Business Services

#### 1. Purpose

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. Attachments

Appendix 1 - Bruce Robinson - Declarations of Interest <a>J</a>

Appendix 2 - Members - Declarations of Interest J.



## Interest declaration as at 30 May 2025

Entity	Role	Comment
RBruce Robertson Ltd	Shareholder & director	Governance and
		advisory services
Local authorities		All roles on Local
		Authorities relate to
		Audit and Risk
		Committees
Hamilton	Chair	
Thames Coromandel	Chair	
Waipa	Chair	
Taupo	Chair	
Bay of Plenty	Deputy Chair	
Gisborne	Chair	
Napier	Chair	
South Wairarapa	Chair	
Wellington	Chair	
Timaru	Chair	
Central Otago	Chair	
Southland	Chair	
Christchurch	Chair	
Central Government		
Ministry of Primary	Chair	Audit and Risk
Industries		Committee
CCO		
Regional Software	Independent board	Software and shared
Holdings Ltd (RSHL)	member and chair	services to the Regional
	designate	Council sector

Name	Member's Declared Interests	Spouse/Partner's Declared Interests	Council Appointments
Taranah Allan	Manufacilia luintia Ca anautica	Manufacilia Inication Commentina Conict.	Alassa dra Camanarita Hasaa
Tamah Alley	Manuherikia Irrigation Co-operative (shareholder)	Manuherikia Irrigation Co-operative Society Ltd (shareholder)	Alexandra Community House Trust
	Cliff Care Ltd (family connection)	Emergency Management Otago Group	Central Otago Wilding Conifer
	Aviation Cherries Ltd (Director)	Controller (employee)	Control Group
	Tenaya New Zealand Ltd (Director and	Aviation Cherries Ltd (Director)	Destination Advisory Board
	Shareholder)	/ Wation Onemos Eta (Bilostor)	Southern Lakes Health Trust
	Southern Lakes Trails (Trustee)		(Trustee)
	LGNZ Zone 6 Chair		(1130100)
Sarah Browne	Anderson Browne Construction and	Anderson Browne Construction and	Cromwell Youth Trust
	Development (Director and Shareholder)	Development (Director and Shareholder)	Tarras Community Plan Group
	Infinite Energy Ltd (Shareholder)	Infinite Energy Ltd (Employee)	
	Central Otago Sports Turf Trust		
	(Trustee)		
	Central Football and Multisport Turf		
	Trust (Trustee)		
	Sutherland Architecture Studio Ltd		
	(Employee)		
Sally	Feinerman's Ltd, 109 Scotland Street	Breen Construction (Employee / Builder)	Ida MacDonald Charitable Trust
Feinerman	(Owner / Director)		Teviot Prospects
	Roxburgh Pool Committee (Chair)		Teviot Valley Walkways
	Sally Feinerman Trust (Trustee)		Committee
	Feinerman Family Trust (Trustee)		
	MPI Teviot Valley Community Hubs		
	group		

Name	Member's Declared Interests	Spouse/Partner's Declared Interests	Council Appointments
Tracy Paterson	Matakanui Station (Director and	Matakanui Station (Director and	Omakau Recreation Reserve
	shareholder)	shareholder)	Committee
	Matakanui Development Co (Director	Matakanui Development Co (Director and	Ophir Welfare Association
	and shareholder)	shareholder)	Committee
	A and T Paterson Family Trust (Trustee)	A Paterson Family Trust (Trustee)	Central Otago Health Incorporated
	A Paterson Family Trust (Trustee)	A and T Paterson Family Trust (Trustee)	
	Central Otago Health Inc (Elected	Federated Farmers (On the executive	
	Member)	team)	
	Bob Turnbull Trust (Trustee / Chair)	Omakau Irrigation Co (Director)	
	New Zealand Wool Classers Association	Matakanui Combined Rugby Football Club	
	(Chair)	(Committee)	
	Central Otago A&P Association	Manuherikia Catchment Group (Co-chair)	
	(Member)	Omakau Domain Board	
	Waiora Manuherikia Governance Group	Omakau Hub Committee (Chair)	
	(Member)	Manuherekia Valley Community Hub Trust	
	Central Otago Riding for the Disabled	(Trustee)	
	(Volunteer)	Southern Cross Sheep Ltd (Director)	
	·	Mt Stalker Ltd (Trustee)	
		Mt Stalker Pastoral Ltd	
		DKIL Ltd (Shareholder)	!
		Manuherikia River Limited (Director)	

#### 5 REPORTS

#### 25.4.2 DRINKING WATER COMPLIANCE

#### Doc ID: 2486508

Report Author:	Philippa Bain, Water Services Customer and Compliance Team Leader
Reviewed and authorised by:	Julie Muir, Group Manager - Three Waters

#### 1. Purpose

To consider Central Otago District Council's (CODC) compliance with the Drinking Water Quality Assurance Rules 2022 (DWQAR).

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#### Recommendations

That the report be received.

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#### 2. Discussion

The Drinking Water Quality Assurance Rules (DWQAR) came into effect in November 2022, with the first reporting period being January to December 2023. The reports for the previous calendar year are required to be submitted by 20 February in the following year.

CODC completed its second annual compliance report in 2025 covering the period from 1 January to 31 December 2024.

The DWQAR are designed to ensure that drinking water suppliers provide safe, reliable water in accordance with the Water Services (Drinking Water Standards for New Zealand) Regulations 2022 (the Standards).

While the Standards define Maximum Acceptable Values (MAVs) for a range of contaminants based on World Health Organization guidelines, The DWQAR set out the minimum requirements for monitoring, reporting, and operational practices to demonstrate compliance.

CODC operates eight drinking water treatment plants and associated reticulated networks, supplying approximately 18,500 residents. This report provides:

- An overview of CODC's 2024 compliance with the DWQAR across each of the eight supply areas.
- The status of work to address any areas of non-compliance.

#### **DWQAR Supply Categorisation**

The DWQAR categorise water supplies based on population size, with larger supplies subject to more stringent requirements. Each supply is assessed across three modules: Source, Treatment, and Distribution (network).

Naseby and Omakau are considered Variable Populations, as their populations increase during Christmas and New Year, temporarily placing them in the large supply category.

Table 1 outlines the CODC's supply categorisation.

			Rule module							
Water supply		Source	Treatment	Distribution	Variable population					
S	Cromwell (8,186)	S3	Т3	D3						
Ranfurly (723)		S3	Т3	D3						
oos	Roxburgh (796)	S3	Т3	D3						
) ge (	Pisa Village (743)	S3	Т3	D3						
Large Supplies (>500)	Lake Dunstan (7,584)	S3	Т3	D3						
Ses	Naseby (163)	S2	T2	D2	Christmas and New Year Holiday period					
oplie (C	Patearoa (158)	S2	T2	D2						
Medium Supplies (101-500)	Omakau/Ophir (352)	<b>S</b> 2	T2	D2	Christmas and New Year Holiday period					

Table 1: Categorisation of CODC Water Supplies

#### DWQAR Structure

The DWQAR are divided into two main categories:

- Monitoring Rules: These are mandatory and demonstrate compliance with the Standards. They require either continuous monitoring or regular sampling, with compliance periods ranging from daily to annually.
- Assurance Rules: These support the delivery of safe drinking water but do not directly demonstrate compliance with the Standards. Examples include the development of a Backflow Prevention Programme. Assurance rules typically have annual compliance and reporting periods.

In 2024 Taumata Arowai changed the rules for small and medium supplies with changes taking effect from 1 January 2025. This will make direct comparison between 2024 and 2025 difficult.

#### Reporting summary

The DWQAR require continuous monitoring at 1-minute intervals of 41 different parameters across council supplies. This information needs to be analysed and exceedances for different durations need to be reported as non-compliances. In some cases exceedances in multiple parameters are combined in a complex calculation to determine compliance.

There are two software platforms in New Zealand that are used to collate and analyse the vast amount of data that is collected. Council uses the software platform provided by Lutra

(ID) to undertake this. These systems present the data against the DWQAR rules which are visualised through dashboards and reports

Councils are required to submit the compliance information into Taumata Arowai's online reporting platform (Hinekōrako). The ID software is able to load the data directly into Hinekōrako, and staff then review compliance status and submit reports to the regulator.

There has not been a national data standard for the data required for the DWQAR, which has meant that the software setup within each council is bespoke.

There have been challenges for the software companies in meeting the demand which occurred from all councils at the same time.

This resulted in many councils who were clients of Lutra not being able to report against all parameters for the 2023 annual report. These issues continued to impact on annual reporting for the 2024 period. While all parameters were eventually able to be reported the submitted report was late. Taumata Arowai extended the deadline for Lutra customers to address this.

Council staff did have to manually analyse some of the parameters on spreadsheets and enter these into Hinekōrako to be able to report on all rules required for the annual reporting. This took significant staff time.

Reports are required to be submitted at the following intervals:

- Large supplies must submit monthly reports, covering five specific rules out of approximately 120.
- Medium supplies must submit quarterly reports, covering seven specific rules out of approximately 68 total rules.
- All other applicable rules for both supply types are reported on annually.

CODC submitted all required monthly and quarterly compliance reports on time with confirmation received from within Hinekōrako.

#### Taumata Arowai Annual Reporting Challenges

Taumata Arowai has recently implemented improvements to the Hinekōrako reporting portal, enhancing user experience and providing greater transparency. Prior to these updates, it was challenging for suppliers to identify discrepancies or issues within submitted reports.

During the 2024 annual reporting period, suppliers were advised to review the summary tables within Hinekorako to ensure they accurately reflected supply and compliance data.

Council staff contacted the Taumata Arowai support team on 3 March 2025 to raise concerns that the summary tables did not align with the compliance data submitted. An acknowledgment of the enquiry was received, noting a high volume of support requests and advising that a response would follow.

Despite multiple follow-up communications responses in some cases were delayed by over a month. Once clarification was received, staff promptly addressed the identified issues to ensure data accuracy.

These delays may result in Taumata Arowai reporting some inaccurate compliance outcomes for CODC supplies.

The correspondence has been escalated to senior Taumata Arowai staff, who acknowledged the delays and noted that they may impact the accuracy of the Taumata Arowai 2024 Annual Report.

Staff will continue to monitor the situation and work with Taumata Arowai and Lutra to ensure future reporting processes are improved.

Across the four Southern Water Done Well Councils, two use Lutra, and two use the alternative system. Senior staff across the councils are discussing possibly changing so all councils are operating within the same system prior to transition to a CCO if this is progressed.

## Source Compliance

Monitoring source water is a critical component of drinking water safety. It enables early detection of changes in water quality that could compromise treatment effectiveness or pose a risk to public health. The Source Water Rules under the DWQAR are designed to ensure that suppliers maintain a clear understanding of their raw water quality and associated risks.

Under the DWQAR, large supplies must comply with up to 33 components across 9 distinct source rules, while medium supplies have 14 components across 7 distinct rules.

These rules are grouped under the S2 (medium) and S3 (large) modules and include requirements for:

- Routine sampling of raw water for microbiological and chemical parameters.
- Continuous or event-based monitoring for turbidity and other indicators of source stability.

Taumata Arowai's source compliance summary (table 2) does not include all rules. Selected source rules are grouped into performance categories, and compliance is reported as a percentage score for each category. This approach provides a high-level view of performance but may obscure specific rule-level non-compliances.

To provide greater transparency, Appendix 1 includes detailed tables that:

- Identify the specific rules included in each performance category.
- Outline the non-compliances that contribute to the reported percentage scores.
- Specify the issues or rules breached.
- Describe the corrective actions taken or planned in response.

In addition, further non-compliances not captured in the Taumata Arowai summary tables have been identified in supplementary tables within the same appendix.

## Source Rules Summary

										Y	ear: 2024 <b>∨</b>	Supply Name	:	
Supply ID	Supply Name		Source Monitoring Performance	Cyanobacteria Risk Assessment Performance	Median E. coli Source Water Sample	E. coli Source Water Samples Received	Median Arsenic Source Water Sample	Arsenic Source Water Samples Received	Median Manganese Source Water Sample	Manganese Source Water Samples Received	Median Nitrate Source Water Sample	Nitrate Source Water Samples Received	Median Lead Source Water Sample	Lead Source Water Samples Received
<u>CRO001</u>	Cromwell	2024	All met (100.0%)	All met (100.0%)	0	48	0	2	0	24	0.385	24	0	2
LAK028	Lake Dunstan	2024	All met (100.0%)	All met (100.0%)	0	72	0	3	0	36	0.08	36	0	3
NAS001	Naseby	2024	All met (100.0%)	All met (100.0%)	47	12	-	0	0.002	2	0	2	-	0
OMA005	Omakau/Ophir		Partially met (77.7%)	All met (100.0%)	90.3	12	-	0	0.005	2	0	2	-	0
PAT003	Patearoa		Partially met (77.7%)	All met (100.0%)	42.9	13	-	0	0.002	2	0	2	-	0
PISO02	Pisa Village		Partially met (64.2%)	All met (100.0%)	0	50	0	1	0	24	1.075	24	0	1
RAN002	Ranfurly		Almost met (95.2%)	All met (100.0%)	8.5	62	0	3	0	24	0.1	26	0	3
ROX001	Roxburgh	2024	All met (100.0%)	All met (100.0%)	0	24	0	1	0	12	0.475	12	0	1
	Central Otago District Council Water Carrier	2024	Not applicable	Not applicable	-	Not required to provide samples	-	Not required to provide samples	-	Not required to provide samples	-	Not required to provide samples	-	Not required to provide samples

Table 2: Taumata Arowai Source Rule Summary – Central Otago District Council

#### **Cromwell Source**

Cromwell's source water is generally of good quality, with low turbidity, bacteriological levels and no chemical parameters of concern. In October 2023, annual sampling returned a chromium result above the MAV; however, a duplicate sample from the same bore on the same day was below 50% MAV, suggesting a likely anomaly. In accordance with DWQAR, monthly chromium sampling was conducted through until March 2025, with all results below 50% MAV.

Of the 33 source rules that apply to Cromwell, 28 were fully compliant. The five rules that were not fully compliant, and actions required to address these are identified in appendix 1.

#### **Lake Dunstan Source**

Lake Dunstan's source water is extracted from a possible three bores on the banks of Lake Dunstan. The raw water is generally of good quality, with low turbidity, low bacteriological levels and no chemical parameters of concern.

Of the 33 source rules that apply to Lake Dunstan, 32 were fully compliant. The only non-compliance was the result of a sampling scheduling error. This has been addressed in 2025 and will be scheduled annually.

#### Pisa Village Source

Pisa's source water is extracted from two bores from the Otago Regional Council (ORC) Pisa Groundwater Management zone. The raw water is generally of good quality, with low turbidity, low bacteriological levels and no chemical parameters of concern.

Of the 33 source rules, 29 were fully compliant.

The Source Water Risk Management Plan identifies the location of the bores, situated within an orchard, as a potential risk for herbicide and pesticide contamination. Although past monitoring has not detected levels of concern, sampling for these parameters was missed in 2024, resulting in non-compliance. Sampling was completed in early 2025 and is now scheduled to occur annually.

#### **Ranfurly Source**

Water is primarily sourced from surface water from the Ewe Burn East Branch (Ewe Burn). There are two intake structures; a low concrete dam where the creek leaves the hills, and an infiltration gallery in the creek bed. Due to the nature of the surface water source, the supply is highly susceptible to significant increase in raw water turbidity during rainfall events.

The Ranfurly source also exhibits higher raw water *E. coli* compared to other Council supplies that are sourced from bores and therefore less vulnerable to microbial contamination. Despite elevated *E. coli* levels, bacteriological treatment performance was assessed by Taumata Arowai as 99.6% compliant, with no exceedances of the MAV for *E. coli*.

In 2024 the Ranfurly community experienced 10 days of Conserve Water notices and 6 days of Boil Water because of high turbidity after rainfall.

Of the 30 source rules that apply to Ranfurly, 25 were fully compliant. Non-compliances are outlined in appendix 1.

#### **Roxburgh Source**

Two bores are capable of supplying water to the Roxburgh treatment plant, although one is reserved for emergency use only. Both bores are influenced by the nearby river and generally provide good quality water. However, they are known to experience turbidity spikes, which can lead to non-compliance.

Investigation into a new source progressed in 2024 but indicated high water hardness for the viable alternative source. While it would address the compliance issue it would increase customer dissatisfaction.

Of the 33 source rules that apply to Roxburgh, 29 were fully compliant.

#### **Naseby Source**

The Naseby Community water supply is sourced from a surface water irrigation race. The Mount Idaburn Race originates at Johnstons Creek (a tributary of the Manuherikia River East Branch) and along the way is topped up from several creek connections. Just to the west of Naseby Forest the West Eweburn Dam also feeds into the race.

The water source is known to have varying turbidity, pH and alkalinity which make treatment of the source difficult.

In 2024 the Naseby community experienced 22 days of Conserve Water notices due to high turbidity after rainfall.

Of the 14 source rules that apply to Naseby, 13 were fully compliant.

#### Omakau/Ophir Source

The Omakau water supply is sourced from the Manuherekia River at Omakau. Bacteriological monitoring indicates that this source has the highest median *E. coli* levels among all Council water supplies. The Manuherekia River is highly variable in flow, with elevated turbidity following rainfall events and low summer flows that increase the risk of cyanobacterial growth.

At times, residents report taste and odour issues in the water supply, which are attributed to the river source. Although cyanobacteria monitoring over the past three years has not detected any levels of concern, taste and odour compounds such as geosmin and MIB have been identified. While these compounds are not harmful to health, they are unpleasant. In March 2024, granulated activated carbon was added to the sand filter to help reduce these compounds.

In October 2024, the Omakau and Ophir communities experienced a 12-day boil water notice following a significant rainfall event.

Of the 14 source rules that apply to Naseby, 12 were fully compliant.

#### Patearoa Source

Raw water for the Patearoa supply is sourced from the Sow Burn via an infiltration gallery with screened intakes located behind a concrete dam. The lower catchment consists of improved pasture, including dairy farming, while the upper catchment is predominantly

tussock grassland. The source typically exhibits low turbidity and appears to be less affected by rainfall events compared to other surface water supplies in the Maniototo region.

Although turbidity is not a significant issue, there have been instances of substantial chlorine residual loss between the treatment plant and the reservoir, likely due to high organic loading in the water.

In October 2024, the Patearoa community was placed under an 8-day Conserve Water Notice following a rainfall event.

Of the 14 applicable source water rules, 12 were fully compliant.

## **Treatment Compliance**

Treatment compliance is a cornerstone of safe drinking water delivery. The Drinking Water DWQAR establish detailed requirements for monitoring and verifying the performance of treatment processes to ensure that pathogens and contaminants are effectively removed or inactivated before water enters the distribution network.

Under the DWQAR, large supplies must comply with up to 37 components across 20 distinct rules, while medium supplies have 30 components across 25 distinct rules.

Treatment rules are tailored to the treatment technologies in use on each supply. Each treatment process has specific monitoring requirements.

Table 3 outlines the Taumata Arowai compliance summary for CODC supplies.

## Treatment Rules Summary

					Year: 2024 V Supply Na	ne:
Supply ID	Supply Name	Year	Bacterial Treatment Performance	Protozoa Log Credits Achieved	Chemical Monitoring - Treatment Performance	Treatment Performance
CRO001	Cromwell	2024	Partially met (49.9%)	None met	Partially met (66.6%)	Not Applicable
LAK028	Lake Dunstan	2024	Almost met (99.9%)	All met (100.0%)	All met (100.0%)	Not Applicable
NAS001	Naseby	2024	Not applicable	Not applicable	All met (100.0%)	Almost met (98.0%)
OMA005	Omakau/Ophir	2024	Not applicable	Not applicable	All met (100.0%)	Partially met (61.5%)
PAT003	Patearoa	2024	Not applicable	Not applicable	All met (100.0%)	Partially met (58.8%)
PIS002	Pisa Village	2024	Partially met (91.3%)	None met	Almost met (95.8%)	Not Applicable
RAN002	Ranfurly	2024	Almost met (99.6%)	None met	All met (100.0%)	Not Applicable
ROX001	Roxburgh	2024	Almost met (99.6%)	None met	Almost met (95.8%)	Not Applicable
WC00346	Central Otago District Council Water Carrier	2024	Not applicable	Not applicable	Not applicable	Not Applicable

Table 3: Taumata Arowai Treatment Rule Summary – Central Otago District Council

#### **Cromwell Treatment**

The Cromwell treatment plant uses sodium hypochlorite for bacteriological compliance. The supply currently lacks a protozoa barrier.

In May 2025, the contract was awarded for the construction of an upgraded treatment plant, with completion expected in early 2026.

Of the 22 applicable treatment rules, 10 were fully compliant. The remaining 12 rules had one or more instances of non-compliance. Details of these non-compliances, along with the corrective actions taken or planned to achieve future compliance, are outlined in Appendix 1, page 11.

#### **Lake Dunstan Treatment**

The Lake Dunstan Water Treatment Plant utilises chlorine gas for bacteriological disinfection and employs membrane filtration to safeguard against protozoan contaminants.

Since 2023, treatment compliance has improved, largely due to enhanced understanding of the plant's complex treatment processes and the best way to monitor the compliance against the rules.

Out of the 32 applicable treatment rules, the plant achieved full compliance with 30.

#### Pisa Village Treatment

The Pisa Water Treatment Plant employs sodium hypochlorite for bacteriological disinfection and ultraviolet (UV) treatment for protozoan control.

Protozoa compliance (Rule T3.22)

The Pisa supply is currently reported as non-compliant for the protozoa log credits rule (rule T3.22) due to the classification of the source water requiring 4-log protozoa removal. If the source is confirmed as Class 2, it would carry a default requirement of 3-log protozoa removal. Under this classification, the existing UV system would meet compliance standards.

In the longer term, the strategic plan is to connect Pisa to the upgraded Cromwell water supply. Given this future integration, any further investment in the current treatment infrastructure will need to be carefully evaluated to ensure alignment with long-term goals.

Instrumentation Issue – 2024

In 2024, the inlet flow meter at the Pisa Treatment Plant malfunctioned, resulting in inaccurate flow data. This affected the validation of UV dose delivery, leading to periods of non-compliance with UV treatment requirements. The issue was resolved by the contractor, and since the repair, UV intensity (UVI) monitoring has remained compliant.

Of the 35 applicable treatment rules, 22 were fully compliant. Details of the remaining non-compliances and associated corrective actions are outlined in Appendix 1, pages 15-17.

#### Ranfurly Treatment

The Ranfurly Water Treatment Plant employs sodium hypochlorite for bacteriological disinfection and sand filtration. There is no protozoal treatment in the Ranfurly supply.

The supply is frequently impacted by elevated turbidity caused by weather events. During a wet weather event the treatment plant inhibits for extended periods until the source water is back within treatable limits. These events can result in a Boil Water Notice for the community. In 2024 the Ranfurly community had 6 days of boil water.

The upgrade to the water treatment plant is expected to be completed by late 2025. This will address non-compliances for protozoa treatment.

Of the 22 applicable treatment rules, 19 were fully compliant.

#### **Roxburgh Treatment**

The Roxburgh Water Treatment Plant uses a combination of sodium hypochlorite, ultraviolet (UV) disinfection, and cartridge filtration to treat the water supply.

The most frequent cause of bacteriological non-compliance has been power outages, which disrupt the operation of essential monitoring equipment that relies on continuous power. To improve system resilience, the Automation Engineer is currently upgrading the backup power supply to the Remote Terminal Unit (RTU) across the district. While this enhancement will not directly resolve bacteriological non-compliance during outages, it will ensure continued remote visibility of critical system issues when mains power is lost.

The Roxburgh Water Treatment Plant is currently unable to meet UV disinfection compliance due to two critical issues. Firstly, the plant lacks continuous UV transmittance (UVT) monitoring. Secondly, elevated turbidity levels in the source preventing the cartridge filter from functioning as designed, which compromises the plant's ability to achieve the required 4-log protozoa reduction.

Non-compliances with the UV unit, occurred throughout the later part of 2024. The contractor and SCADA provided identified issues with the data transfer between the on-site unit and SCADA system. There haver been no non-compliances for the specific rules since the changes were made.

Of the 35 applicable treatment rules, 24 were fully compliant.

#### Naseby Treatment

The Naseby Water Treatment Plant is equipped with all necessary treatment processes to meet the requirements of the medium treatment rules. The plant utilises sodium hypochlorite for disinfection, UV treatment for protozoa control, and filtration, with Poly Aluminium Chloride (PAC) used as a coagulant to enhance particle removal.

The supply is vulnerable to high turbidity events, typically triggered by adverse weather conditions. During these periods, the elevated turbidity significantly reduces the effectiveness of the UV disinfection process. This presents a challenge to maintaining consistent compliance during such events.

Council are reviewing the percentage compliance for Naseby if it were to be reported as a Level 3 (large) supply under the treatment module. The rationale is that medium supplies are not required to have continuous monitoring and are therefore subject to strict, fixed limits. In contrast, large supplies require continuous monitoring but have percentage-based limits. Given Naseby has continuous monitoring, reclassification may result in improved compliance outcomes.

Of the 30 applicable treatment rules, 28 were fully compliant.

#### **Omakau/Ophir Treatment**

The Omakau/Ophir treatment plant utilises sodium hypochlorite for disinfection and filtration with Poly Aluminium Chloride (PAC) as a coagulant to enhance particle removal. The supply is susceptible to high turbidity events.

In 2024, routine monthly sampling for aluminium—required due to the use of Poly Aluminium Chloride (PAC)—returned results slightly above the Maximum Acceptable Value (MAV) of 1.0 mg/L. In October and November, concentrations of 1.04 mg/L and 1.08 mg/L were recorded, respectively. These exceedances were promptly reported to Taumata Arowai, and follow-up resampling confirmed levels had returned to within acceptable limits.

Aluminium is classified as a chronic contaminant, meaning health risks are associated with long-term exposure rather than immediate effects. As such, the regulatory response focuses on minimising cumulative exposure over time.

A further exceedance occurred in March 2025. Investigation suggested that manual PAC dosing may have contributed to overdosing and subsequent carryover into the treated supply. To address this, a stream-in-current meter (SCM) was installed and commissioned in May 2025. This system continuously monitors the particle charge of incoming water—an indicator of how "dirty" the water is—and automatically adjusts the PAC dose rate accordingly.

This upgrade is expected to significantly improve dosing accuracy and reduce the risk of future exceedances. However, the day following the commissioning of the streaming current monitor (SCM), a sample exceeded the Maximum Acceptable Value (MAV). This exceedance is believed to be related to the commissioning process and elevated turbidity levels at the time. An additional sample was collected the following day, and the result is currently pending.

Since commissioning, adjustments have been made to the unit to ensure it is operating as intended. Ongoing monitoring of aluminium levels will continue to verify compliance and safeguard long-term public health.

#### Patearoa Treatment

The Patearoa water supply is treated with sodium hypochlorite only, with no treatment for protozoa and no filtration. The water treatment plant upgrade is expected to be completed by late 2025.

## **Distribution Compliance**

The distribution network includes all components used to transport drinking water from treatment plants to consumers. This encompasses pipes, fittings, valves, pumps, and reservoirs.

Distribution systems must be closely monitored to manage both public health and operational risks, including:

 Microbial risks: Contamination from backflow, pipe breaks, or loss of disinfectant residuals (e.g., chlorine).

#### Chemical risks:

- Disinfection by-products: Formed when chlorine reacts with natural organic matter.
- Plumbosolvency: Leaching of metals (e.g., lead, copper) from old pipes due to corrosive water.
- Reservoir risks: Contamination from animals, debris, or structural failure. Regular inspections are essential.

Monitoring parameters such as chlorine residuals, turbidity, and pH, along with routine reservoir inspections, help detect and mitigate these risks early, ensuring compliance with the DWQAR and maintaining public confidence in water safety.

Under the DWQAR, large supplies must comply with up to 41 components across 28 distinct rules, while medium supplies have 14 components across 7 distinct rules.

The Taumata Arowai summary (table 4) does not include all distribution rules. Instead, selected rules have been grouped into performance categories, and compliance reported as a percentage score per category.

Where non-compliances have been identified in the Taumata Arowai summary, a table under each supply in appendix 1 outlines the issue, corrective actions, and timelines for resolution.

## Distribution Rules Summary

						Year:	2024 V Supply Name:	
Supply ID	Supply Name	Year Chemical Monitor Distribution Perfe	-	istribution Monitoring - acterial Performance	Residual Disinfection Performance	Backflow Protection Performance	Distribution Storage Practices Performance	Hygiene Performance
CRO001	Cromwell	2024 All met (100.0%)	Pa	artially met (91.8%)	All met (100.0%)	Partially met (66.6%)	Partially met (66.6%)	Partially met (80.0%)
LAK028	Lake Dunstan	2024 All met (100.0%)	Pa	artially met (91.8%)	All met (100.0%)	Partially met (66.6%)	Partially met (66.6%)	Partially met (80.0%)
NAS001	Naseby	2024 All met (100.0%)	Al	II met (100.0%)	All met (100.0%)	None met	Not applicable	Not applicable
OMA005	Omakau/Ophir	2024 All met (100.0%)	Al	II met (100.0%)	Almost met (95.8%)	None met	Not applicable	Not applicable
PAT003	Patearoa	2024 All met (100.0%)	Al	II met (100.0%)	Almost met (95.8%)	None met	Not applicable	Not applicable
PISO02	Pisa Village	2024 All met (100.0%)	Pa	artially met (91.8%)	All met (100.0%)	Partially met (83.3%)	Partially met (66.6%)	Partially met (80.0%)
RAN002	Ranfurly	2024 All met (100.0%)	Pa	artially met (83.3%)	All met (100.0%)	Partially met (83.3%)	Partially met (66.6%)	Partially met (80.0%)
ROX001	Roxburgh	2024 All met (100.0%)	Pa	artially met (91.8%)	All met (100.0%)	Partially met (83.3%)	Partially met (66.6%)	Partially met (80.0%)
WC00346	Central Otago District Council Water Carrier	2024 Not applicable	No	ot applicable	Not applicable	Not applicable	Not applicable	Not applicable

Table 4: Taumata Arowai (TA) Distribution Rule Summary – Central Otago District Council

#### **Large Supply Distribution**

Across all large supplies (Cromwell, Lake Dunstan, Pisa, Ranfurly, Roxburgh), compliance with distribution system rules remained consistently high. However, recurring non-compliances were noted in assurance rules, particularly in documentation and procedural areas, and minor non-compliances were observed in some monitoring requirements.

Chemical monitoring for all supplies, including plumbosolvency metals and disinfection byproducts, was conducted as required. All results were below 50% of the MAVs, indicating a strong margin of safety.

Residual disinfection performance was fully compliant (100%) across all supplies. There were no detections of E. coli, and chlorine residuals met required levels in 100% of distribution system samples.

The primary areas of non-compliance for large supplies were related to documentation, record-keeping, and management planning. These were largely attributed to resourcing constraints and the significant workload associated with the Long Term Plan, Asset Management Plans, and Water Services Delivery Plan.

The new contracts commencing 1 July 2025, which include bringing sampling in-house and the implementation of the AWM asset management and workflow system, present a key opportunity to address these documentation and process-related non-compliances.

A staged approach is being taken to the backflow prevention programme. During the 2024/25 period, 84 backflow prevention devices were installed as part of this phased rollout.

#### **Medium Supply Distribution**

A high level of compliance with the distribution rules was maintained across all medium supplies (Naseby, Patearoa, Omakau/Ophir). Bacteriological treatment performance was fully compliant, with no detections of E. coli in any of the supplies.

Omakau experienced a single event of low chlorine residual in the distribution network in December 2024. The contractor responded promptly by flushing the system and collecting additional samples, all of which returned results within the required limits.

All three medium supplies were reported as non-compliant with the backflow protection rules. Rule D2.7 includes multiple components of backflow protection, and under current compliance criteria, failure to meet any one component results in a non-compliant status for the entire rule. A staged approach is being taken to address backflow protection, and this remains an ongoing programme.

#### 3. Attachments

Appendix 1 - Drinking Water Non-compliance summary 2024.docx U

#### Cromwell Source Compliance Summary – 2024

Monitored Parameters	Compliance
E.coli	No MAV set for source water
Total Coliforms	No MAV set for source water
Monthly chemical	All parameters within MAV limits
monitoring	
Annual chemical	All parameters within MAV limits
monitoring	

#### Non-compliances not recorded in the TA summary:

Rule	Non-compliance Reason	Actions/Comments	Status of Action
S3.3 – All large supplies are required to have continuous raw water monitoring for conductivity, pH and turbidity.		The upgrade of the WTP, scheduled for completion in early 2026 will include all required monitoring.	In progress
	Cromwell WTP has continuous monitoring for pH and turbidity after chlorine dosing only and has no monitoring for conductivity.		
S3.3 –chro	After the non-compliance with the MAV for chromium in October 2023, monthly sampling was required. Sampling was missed in November 2023, January and March 2024 due to scheduling errors	Taumata Arowai were notified of the missed samples and advised that as long as 12 samples under the MAV were collected, Council could go back to annual monitoring. The extra samples were collected at the start of 2025.	Completed
S3.6	The Source Water Risk Management Plan identified that herbicides and pesticides should be monitored annually.	Past monitoring has no identified levels of concern.  Sampling was conducted in early 2025 and will be scheduled annually.	
	Testing was not completed in 2024		

#### <u>Lake Dunstan Source Compliance Summary – 2024</u>

Parameter	Compliance with MAV	
E.coli	No MAV set for source water	
Total Coliforms	No MAV set for source water	
Monthly chemical	All parameters within MAV limits	
monitoring		
Annual chemical	All parameters within MAV limits	
monitoring		

#### Non-compliances not recorded in the TA summary:

Rule	Non-compliance Reason	Actions/Comments	Status of Action
S3.6	The Source Water Risk Management Plan identified that herbicides and pesticides should	Past monitoring has no identified levels of concern.	Completed
	be monitored annually.	Sampling was conducted in early 2025 and will be scheduled annually.	
	Testing was not completed in 2024		

#### Pisa Village Source

Parameter	Compliance with MAV
E.coli	No MAV set for source water
Total Coliforms	No MAV set for source water
Monthly chemical	All parameters within MAV limits
monitoring	
Annual chemical	All parameters within MAV limits
monitoring	

#### Non-compliances identified in Taumata Arowai summary

Category	TA Summary Compliance	Relevant Rules	Non-compliance Reason	Actions/Comments	Status of Action
Source Monitoring Performance	64.2%	S3.3 – annual chemical monitoring	Pisa has two bores; annual source water sampling is required for both.  Bore 2 was not sampled in 2024 – Annual source water sampling not completed due to pump failure at time of sampling.	The pump has since been replaced.  All results from bore 1 within MAV limits. Past monitoring has no identified levels of concern.	Completed

#### Non-compliances not recorded in the TA summary:

Rule	Non-compliance Reason	Actions/Comments	Status of Action
S3.3 – conductivity, pH, turbidity	All large supplies are required to have continuous raw water monitoring for conductivity, pH and turbidity.	The newly appointed Water Services Automation Engineer is making progress on the necessary telemetry upgrades, which will enable the installation of required instrumentation.	In progress
	Pisa WTP has continuous monitoring for pH and turbidity after treatment only and has no monitoring for conductivity.		
S3.6	The Source Water Risk Management Plan identified that	Past monitoring has no identified levels of concern.	Completed

Ī	herbicides and pesticides should		
	be monitored for annually.	Sampling was conducted in early 2025 and	
		will be scheduled annually.	
	Testing was not completed in	·	
	2024		

#### Ranfurly Source Compliance Summary – 2024

Parameter	Compliance with MAV
E.coli	No MAV set for source water
Total Coliforms	No MAV set for source water
Monthly chemical	All parameters within MAV limits
monitoring	
Annual chemical	All parameters within MAV limits
monitoring	

#### Non-compliances identified in Taumata Arowai summary

Category	TA Summary Compliance	Relevant Rules	Non-compliance Reason	Actions/Comments	Action Status
Source Monitoring Performance	95.2%	S3.3 – monthly chemical	One manganese sample missed in March 2024	Sample parameter missed due to lab error	

#### Non-compliances not recorded in the TA summary:

Rule	Non-compliance Reason	Actions/Comments	Action Status
S3.3 – conductivity, pH	All large supplies are required to have continuous monitoring for raw water conductivity, pH and	A conductivity monitor was installed in May 2025.	In progress
	turbidity.  Ranfurly WTP has continuous monitoring for raw turbidity and pH after treatment only. There was no monitoring for conductivity.	The upgrade of the WTP, scheduled for completion in late 2025 will include all required monitoring equipment to meet compliance.	
S3.6	The Source Water Risk Management Plan identified that herbicides and pesticides should be monitored for annually.	Past monitoring has no identified levels of concern.  Sampling was conducted in early 2025 and will be scheduled annually.	Completed

	Testing was not completed in 2024		
S3.8	No formal assessment of cyanobacteria risk has been	Visual inspections of the upper weir intake point to be recorded monthly throughout the	In progress
	completed.	summer period.	

### Roxburgh Source Compliance Summary – 2024

Parameter	Compliance with MAV
E.coli	No MAV set for source water
Total Coliforms	No MAV set for source water
Monthly chemical	All parameters within MAV limits
monitoring	
Annual chemical	All parameters within MAV limits
monitoring	

### Non-compliances not recorded in the TA summary:

Rule	Non-compliance Reason	Actions/Comments	Action Status
S3.6	The Source Water Risk Management Plan identified that herbicides and pesticides should	Past monitoring has no identified levels of concern.	Completed
	be monitored for annually.	Sampling was conducted in early 2025 and will be scheduled annually.	
	Testing was not completed in 2024	·	
S3.3 – conductivity, pH, turbidity	All large supplies are required to have continuous monitoring for raw water conductivity, pH and turbidity.	Newly appointed Water Services Automation Engineer is making progress on required upgrades to allow for future compliance with these rules.	In progress
	Roxburgh WTP has continuous monitoring for turbidity and pH after treatment only. There is no raw water monitoring.		

# Naseby Source Compliance Summary - 2024

Parameter	Compliance with MAV
E.coli	No MAV set for source water
Total Coliforms	No MAV set for source water
Annual chemical	All parameters within MAV limits
monitoring	
Three yearly chemical	Not sampled in 2024
monitoring	

# Non-compliances not recorded in the TA summary:

Rule	Non-compliance Reason	Actions/Comments	Action Status
S2.5	No formal assessment of cyanobacteria risk completed.	This rule has been amended during the 2024 review.	In progress
		Visual inspections of the intake point, and monthly laboratory samples are now being collected as required by the 2024 revision of the rules.	

# Omakau/Ophir Source Compliance Summary – 2024

Parameter	Compliance with MAV
E.coli	No MAV set for source water
Total Coliforms	No MAV set for source water
Annual chemical	All within MAVs
monitoring	
Three yearly chemical	Not sampled in 2024
monitoring	

# Non-compliances not recorded in the TA summary:

Rule	Non-compliance Reason	Actions/Comments	Action Status
S2.1 – pH,	Raw water pH and turbidity	Raw water sampling for pH and turbidity has	In progress
turbidity	samples were not collected in 2024.	been scheduled monthly for 2025	-
	Continuous monitoring for pH and turbidity occurs but only after PAC dosing.	Newly appointed Water Services Automation Engineer is making progress on required upgrades to the SCADA system to allow for future installation of continuous monitoring of the raw water for these parameters.	
		A review of the pricing to have raw water continuous monitoring installed is underway.	

### Patearoa Source Compliance Summary – 2024

Parameter	Compliance with MAV
E.coli	No MAV set for source water
Total Coliforms	No MAV set for source water
Annual chemical	All within MAVs
monitoring	
Three yearly chemical	Not sampled in 2024
monitoring	

# Non-compliances not recorded in the TA summary:

Rule	Non-compliance Reason	Actions/Comments	Action Status
S2.1 – pH, turbidity	Raw water pH and turbidity samples were not collected in 2024.	Raw water monitoring for pH and turbidity has been scheduled monthly for 2025.	In progress
	Continuous monitoring for pH and turbidity occurs but only after PAC dosing.	Treatment plant upgrade scheduled for late 2025 will include continuous monitoring for all required parameters. The upgrade is being designed to meet level 3 requirements.	
		Continuous monitoring for conductivity was installed in May 2025	

# **Cromwell Treatment Compliance Summary - 2024**

Parameter	Required samples	Samples Taken	Compliance with MAV
Chlorate	52	50	100% compliant with MAV limit. Two samples
			missed
Bromate	15	15	100% compliant with MAV limit.

# Non-compliances identified in Taumata Arowai summary

Category	TA Summary Compliance	Relevant Rules	Non-compliance Reason	Actions/Comments	Action Status
Bacterial Treatment Performance	49.9%	T3.1 – T3.6	T3.1 – Monitoring location of FAC, flow, pH, level and turbidity	T3.1 – Monitoring for specified parameters not in the required location. Completion of the treatment plant upgrade in early 2026 will address this non-compliance.	In progress
			T3.2 and T3.4 - Failure to meet the required chlorine contact time parameters.  Parts of Cromwell are fed directly from the treatment plant, rather than from the reservoir. Compliance with the chorine contact time is calculated based on the risk to this first connected customer. As this property is located approximately 257 meters from the treatment plant it does not meet the contact time requirements.	T3.2, T3.4 - Completion of the treatment plant upgrade in early 2026 will address this non-compliance.  Investigation at the treatment plant and a review of the contact time calculation should see an improvement against this rule in 2025 until the treatment plant upgrade is complete	In progress

			T3.3 – Two days over the 12-month period of non-compliance for FACe.	T3.3 – Significant improvement in compliance against this rule since 2023. Improved record keeping of calibrations and maintenance at the treatment plant	On-going
			T3.5 – Exceedance of the turbidity limit. One day over the 12-month period.	T3.5 – The non-compliance was likely related to an instrumentation issue, where the data scaling between two systems was misaligned. This issue was addressed in collaboration with the SCADA supplier, and corrective measures were implemented. Since the resolution, no further non-compliances have been observed.	Completed
Protozoa Log Credits Achieved	None Met	T3.22	T3.22 - There is currently no protozoa treatment in place for the Cromwell supply	Completion of the treatment plant upgrade in early 2026 will address this non-compliance.	In progress
Chemical Monitoring - Treatment Performance	66.6%	T3.92-T3.93	T3.92 - Due to the elevated chromium sample in the bore water in October 2023, chromium samples should also have been collected at the treatment plant.	All monthly chromium samples in the source returned well below the MAV.  As the treatment doesn't remove chromium, results would be identical. Therefore, no treated water samples were taken.	Completed

# Other non-compliances not recorded in the TA summary:

Rule	Non-compliance Reason	Actions/Comments	Action Status
T3.93-chlo	Two chlorate samples missed over	As of 1 July 2025, sampling will be	On-going
	the 12-month period due to	fully managed internally.	
	laboratory error. 50 samples		
	collected as required		

### <u>Lake Dunstan Treatment Compliance Summary - 2024</u>

Parameter	Required samples
Chlorate	Not required
Bromate	Not required

### Non-compliances identified in Taumata Arowai summary

Category	TA Summary Compliance	Relevant Rules	Non-compliance Reason	Actions/Comments	Action Status
Bacterial Treatment Performance	99.9%	T3.1 – T3.6	T3.3 – One day (two minutes) over the 12-month period of non-compliance for FACe.	Likely caused by an instrument calibration but no record.  Significant improvement in record keeping since 2023.	On-going

### Other non-compliances not recorded in the TA summary:

Rule	Non-compliance Reason	Actions/Comments	Action Status
T3.74	Requirement for daily membrane rack integrity test was missed on two days over the 12-month period.  One day in July and one day in September.	This has been reviewed by the treatment plant operator and is being monitored.	On-going

# Pisa Village Treatment Compliance Summary - 2024

Parameter	Required samples	Samples Taken	Compliance with MAV
Chlorate	52	51	100% compliant with MAV limit. One sample
			missed
Bromate	15	15	100% compliant with MAV limit.

# Non-compliances identified in Taumata Arowai summary

Category	TA Summary Compliance	Relevant Rules	Non-compliance Reason	Actions/Comments	Action Status
Bacterial Treatment Performance	91.3%	T3.1 – T3.6	T3.1-Flow – Flow not monitored in the correct location. Flow monitoring on the inlet to the treatment plant and not on the outlet of the reservoir		
			T3.3 – Three days non- compliant for FACe over the 12- month period. A total of 31 minutes of non-compliance	T3.3 – Two events likely related to instrument calibration but no record. One event related to a power outage causing inaccurate data.	On-going
			T3.5 – Five days non-compliant for turbidity (1 NTU) over the 12-month period  T3.6 - Four days non-compliant for turbidity (2 NTU) over the 12-month period	T3.5 and T3.6 - The Pisa source is a ground water source and has very low turbidity. It is believed that these non-compliances were likely related to a scaling issue that was identified and corrected in April 2024. There have been no non-compliances for turbidity since that point.	Completed

Protozoa Log Credits Achieved	None Met	T3.22	T3.22 – The UV unit at Pisa is rated for 3 log credits. Confirmation of the source class required to confirm compliance	The Taumata Arowai summary reports only covers rule T3.22 and does not consider the compliance for the rest of the UV rules (T3.85 – T3.91).	On-going
Chemical Monitoring - Treatment Performance	95.8%	T3.92-T3.93	T3.93-chlo - Two chlorate samples missed over the 12- month period due to laboratory error. 50 samples collected on time	As of 1 July 2025, sampling will be fully managed internally.	

### Other non-compliances not recorded in the TA summary:

Rule	Non-compliance Reason	Actions/Comments	Action Status
T3.85	98.12% Compliant	The flow meter has been repaired and is being monitored	Completed
	Non-compliance related to inaccurate		
	flow meter data during periods of 2024.		
T3.86	91.3% Compliant	The flow meter has been repaired and is being monitored	Completed
	UV dose is adjusted based on flow		
	rate. Non-compliance related to		
	inaccurate flow meter data during		
	periods of 2024.		
T3.87	91.3% Compliant	The flow meter has been repaired and is being monitored	Completed
	UV dose is adjusted based on flow		
	rate. Non-compliance related to		
	inaccurate flow meter data during		
	periods of 2024.		
T3.89 - T3.90	0% Compliant	A weekly handheld check of UVT is	In progress
		carried out by the operator	

	No continuous monitoring for UVT	Newly appointed Water Services Automation Engineer is making progress on required SCADA upgrades to allow for future compliance with these rules.	
		Pricing for required instrumentation and installation underway.	
T3.91-UVT and Turbidity	0% Compliant  No continuous monitoring for UVT, turbidity not monitored in the correct location	A weekly handheld check of UVT is carried out by the operator Newly appointed Water Services Automation Engineer is making progress on required SCADA upgrades to allow for future compliance with these rules.	In progress
		Pricing for required instrumentation and installation underway.	

# Ranfurly Treatment Compliance Summary - 2024

Parameter	Required samples	Samples Taken	Compliance with MAV
Chlorate	52	52	100% compliant with MAV limit
Bromate	15	17	100% compliant with MAV limit

### Non-compliances identified in Taumata Arowai summary

Category	TA Summary	Relevant Rules	Non-compliance Reason	Actions/Comments	Action Status
Bacterial Treatment Performance	99.6%	T3.1 – T3.6	T3.3 – 7 days of non- compliance for FACe	T3.3 - Two days likely because of instrument calibration but no record keeping. Three days due to loss of accurate data caused by power outages. One day during a rain event. One day unknown cause	On-going
			T3.5 – Nine days of non- compliance with turbidity limits through October and December. Both events caused by rain.	T3.5 – Boil water notice issued from the 9 <sup>th</sup> to the 14 <sup>th</sup> of October 2024.  Inclusion of a cartage filter in the treatment plant upgrade will assist with managing turbidity levels.	In progress
Protozoa Log Credits Achieved	None Met	T3.22	T3.22 - No Protozoa Treatment currently in place.	Completion of the treatment plant upgrade in late 2025 will address this non-compliance.	

# Roxburgh Treatment Compliance Summary - 2024

Parameter	Required samples	Samples Taken	Compliance with MAV
Chlorate	52	50	100% compliant with MAV limit. Two samples
			missed
Bromate	15	15	100% compliant with MAV limit.

Non-compliances identified in Taumata Arowai summary

Category	TA Summary	Relevant	Non-compliance Reason	Actions/Comments	Action Status
	Compliance	Rules	-		
Bacterial Treatment Performance	99.6%	T3.1 – T3.6	T3.2 – Four days non-compliant for contact time (C.t) over the 12-month period  T3.3 – Eleven days non-compliant for FACe over the 12-month period.	<ul> <li>T3.2 – All non-compliant days related to power outages resulting in inaccurate data.</li> <li>T3.3 – Ten days related to power outages resulting in inaccurate data. One day likely related to instrument calibration but no record.</li> </ul>	Under review
			T3.6 - One day non-compliant for turbidity (1 NTU) over the 12-month period	T3.6 - Non-compliant day related to power outages resulting in inaccurate data.	
Protozoa Log Credits Achieved	None Met	T3.22	Plan for Roxburgh has classed the source water as requiring a protozoa barrier with 4 log. The UV unit at Roxburgh is rated for 3 log.	T3.22 – The Taumata Arowai summary reports only covers rule T3.22 and does not consider the compliance for the rest of the UV rules (T3.85 – T3.91).	On Hold
			Original design of the treatment plant was to include the use of cartridge filters for an additional 2 log credits. Due to the level of turbidity in the source water, the	Investigation into a new source has progressed but indicated high water hardness for the viable alternative source. While it would address the compliance issue it would increase customer dissatisfaction.	

			cartridge filter is unable to be operated as designed.		
Chemical Monitoring - Treatment Performance	95.8%	T3.92-T3.93	T3.93-chlo - Two chlorate samples missed over the 12-month period due to laboratory error. 50 samples collected on time	As of 1 July 2025, sampling will be fully managed internally.	In progress

Other non-compliances not recorded in the TA summary:

Rule	Non-compliance Reason	Actions/Comments	Action Status
T3.86	99.45% Compliant  Two days non-compliance over a 12- month period	Non-compliances possibly related to an inaccurate data transfer between the on-site unit and SCADA.  The contractor and SCADA provided investigated and completed adjustments.  There have been no non-compliance since changes were made	Completed
T3.87	99.46% Compliant  Two days non-compliance over a 12- month period	Non-compliances possibly related to an inaccurate data transfer between the on-site unit and SCADA.  The contractor and SCADA provided investigated and completed adjustments.  There have been no non-compliance since changes were made	Completed
T3.89 - T3.90	0% Compliant  No continuous monitoring for UVT	A weekly handheld check of UVT is carried out by the operator Newly appointed Water Services Automation Engineer is making progress on required SCADA upgrades to allow for future compliance with these rules.  Pricing for required instrumentation and installation underway.	In progress
T3.91	0% Compliant  No continuous monitoring for UVT, no records for UVI sensor checking	A weekly handheld check of UVT is carried out by the operator Newly appointed Water Services Automation Engineer is making progress on required SCADA upgrades to allow for future compliance with these rules.	In progress

	Pricing for required instrumentation and	
	installation underway.	

# Naseby Treatment Compliance Summary – 2024

Parameter	Required samples	Samples Taken	Compliance with MAV
E. coli	12	17	100% compliance (no detections)
Total coliforms	12	17	All <1 MPN/100mL
Chlorate	4	4	100% compliant with MAV limit
Metals Monitoring – Required due to the use of Poly Aluminium Chloride (PAC)	12	14	100% compliant with MAV limit

Non-compliances identified in Taumata Arowai summary

Category	TA Summary Compliance	Relevant Rules	Non-compliance Reason	Actions/Comments	Action Status
Treatment Performance	98.0%	T2.1 – T2.3 T2.9 – T2.14 T2.18 – T2.21	<b>T2.19</b> – Two days (April and August) of non-compliance for FAC level leaving the treatment plant.	The compliance period for both rules is one month. If one day is non-compliant, the whole month is non-compliant.	On-going
			T2.21 - Two days (April and August) of non-compliance for pH level leaving the treatment plant.	T2.19, T2.21 - non-compliant days related to power outages resulting in inaccurate data.  Staff are reviewing the percentage compliance for Naseby if it were to be reported as a Level 3 (large) supply under the treatment module. The rationale is that medium supplies are not required to have continuous monitoring and are therefore subject to strict, fixed limits. In contrast, large supplies require continuous monitoring but have percentage-based limits. Given Naseby has continuous monitoring,	On-going

		reclassification may result in	
		improved compliance outcomes.	

# Omakau/Ophir Treatment Compliance Summary - 2024

Parameter	Required samples	Samples Taken	Compliance with MAV
E. coli	12	22	100% compliance (no detections)
Total coliforms	12	22	All <1 MPN/100mL
Chlorate	4	4	100% compliant with MAV limit
Metals Monitoring – Required	12	19	2 aluminium samples exceeded the MAV for
due to the use of Poly			aluminium in October and November 2024.
Aluminium Chloride (PAC)			Notification provided to Taumata Arowai

# Non-compliances identified in Taumata Arowai summary

Category	TA Summary Compliance	Relevant Rules	Non-compliance Reason	Actions/Comments	Action Status
Treatment Performance	61.5%	T2.1 – T2.3 T2.9 – T2.14 T2.18 – T2.21	T2.1-Flow and UVT – Monitoring requirements for multiple parameters. No UV treatment	T2.10-T2.14 – Investigation for design of a compliant treatment plant underway.	In progress
			<b>T2.9</b> – Short periods of non-compliance for turbidity on pump start up.	<b>T2.9</b> - The compliance period is one month. If one day is non-compliant, the whole month is non-compliant.	
			<b>T2.10-T2.14</b> – No UV treatment	<b>T2.10-T2.14</b> – Investigation for design of a compliant treatment plant underway.	In progress
			<b>T2.19</b> – Periods of noncompliance for FAC level leaving the treatment plant.	<b>T2.19</b> - non-compliant days related to power outages resulting in inaccurate data.	In progress
				Staff are reviewing the percentage compliance for Omakau if it were to be reported as a Level 3 (large)	

monitoring and are therefore subject to strict, fixed limits. In contrast, large supplies require continuous monitoring but have percentage-based limits. Given Omakau has continuous monitoring, reclassification may result improved compliance outcomes
--

Non-compliances not recorded in the TA summary:

	Rule	Non-compliance Reason	Actions/Comments	Action Status
-	T2.15 – T2.17	0% Compliant	Investigation for design of a compliant	In progress
		·	treatment plant underway	
		No UV treatment	,	

#### Patearoa Treatment Compliance Summary – 2024

The Patearoa water supply is treated with sodium hypochlorite only, with no treatment for protozoa. Completion of the water treatment plant upgrade is expected to be completed by late 2025.

Parameter	Required samples	Samples Taken	Compliance with MAV
E. coli	12	13	100% compliance (no detections)
Total coliforms	12	13	All <1 MPN/100mL
Chlorate	4	5	100% compliant with MAV limit

Non-compliances identified in Taumata Arowai summary

Category	TA Summary Compliance	Relevant Rules	Non-compliance Reason	Actions/Comments	Action Status
Treatment Performance	58.8%	T2.1 – T2.3 T2.9 – T2.14 T2.18 – T2.21	T2.1-Flow and UVT – Monitoring requirements for multiple parameters. No UV treatment  T2.3 – No filtration currently in place  T2.10-T2.14 – No UV treatment  T2.19 - Periods of non- compliance for FAC level leaving the treatment plant.  T2.21 - Periods of non- compliance for pH level leaving the treatment plant.	Completion of treatment plant upgrade in late 2025 will address non-compliances.  Upgraded treatment plant will be designed to meet Level 3 (large) supply treatment module rules	In progress

# Non-compliances not recorded in the TA summary:

Rule	Non-compliance Reason	Actions/Comments	Action Status
T2.15 – T2.17	0% Compliant No UV treatment	Completion of treatment plant upgrade in late 2025 will address this non-compliance.	In progress

# **Cromwell Distribution Compliance Summary - 2024**

Parameter	Required samples	Samples Taken	Compliance with MAV
E.coli	52	97	100% compliance (no detections)
Total Coliforms	52	97	All <1 MPN/100mL
Free Available Chlorine	156	156	100% >0.2 mg/L (full compliance)
Disinfection by-products	4	4	All within MAV limit. All below 50%
			MAV
Plumbosolvency metals	2	2	All within MAV limit. All below 50%
,			MAV

### Non-compliances identified in Taumata Arowai summary

Category	TA Summary Compliance	Relevant Rules	Non-compliance Reason	Actions/Comments	Action Status
Distribution Monitoring – Bacterial Performance	91.8%	D3.29	Reporting error due to incorrect ID field reference imported into Hinekōrako	Issue resolved within ID. Supply was 100% compliant for this rule in 2024.	Completed
Backflow Protection Performance	66.6%	D3.1 – D3.6	D3.3 – Confirmed non- compliance	D3.3 - The backflow prevention program is being developed. A staged approach is being implemented to address this non-compliance.	In progress
			D3.6 – Confirmed non-compliance – External contractors reported to have been taking water from hydrants.	D3.6 – Repeated communication with contractors in the district. Targeted letters have been sent to offenders and TA notified.  Project to install dedicated bulk water take points scheduled for completion in 25/26 financial year, with locations in Cromwell,	On-going

				Alexandra, Ranfurly and	
				Roxburgh.	
Distribution Storage Practices Performance	66.6%	D3.12 – D3.17	D3.12 – Water Storage Management Plans not currently in place	D3.12 – Water Storage Management Plans, along with other required policies and procedures, to be written using internal resources after the completion of the Water Services Delivery Plan. Priority has been given to Asset Management Plans, Long Term Plan and the Water Services Delivery Plan	On Hold
			D3.13 – Annual security and contamination inspection of storage facilities not formalised	D3.13 - Visual checks of reservoirs regularly carried out; formal process to be implemented with new facilities contractor.	On Hold
Hygiene Performance	80.0%	D3.7 – D3.11	D3.7 – Risk assessments on new or repaired pipes – completed by not recorded	D3.7 – Risk assessment carried out by the contractor on every job, but lack of formal record keeping has resulted in a non-compliance. Record-keeping improvements to be incorporated in implementation of Asset and Work Manager software.	In progress

# Other non-compliances not recorded in the TA summary:

Rule	Non-compliance Reason	Actions/Comments	Action Status
D3.18	Sampling Plan missing response	To be updated before the end of the	In progress
	plans for byproducts and metals	24/25 financial year	
D3.20	One missed FAC sample due to scheduling error	Closer monitoring of contractor sampling schedule has significantly improved compliance against these rules since 2023.	In progress
	One instance of the interval between		
	FAC samples being 5 days instead of 4.	As of 1 July 2025, sampling will be fully managed internally.	
D3.23	Byproduct sampling should include both central and peripheral distribution sample points. Peripheral locations were not included in the sampling in 2024.	As of 1 July 2025, sampling will be fully managed internally.	In progress

# Lake Dunstan Distribution Compliance Summary - 2024

Parameter	Required samples	Samples Taken	Compliance with MAV
E.coli	104	176	100% compliance (no detections)
Total Coliforms	104	176	All <1 MPN/100mL
Free Available Chlorine	312	315	99.6% >0.2 mg/L. 100%>0.1mg/L
Disinfection by-products	8	8	All within MAVs. All below 50% MAV
Plumbosolvency metals	4	4	All within MAVs. All below 50% MAV

Non-compliances identified in Taumata Arowai summary

Category	TA Summary Compliance	Relevant Rules	Non-compliance Reason	Actions/Comments	Action Status
Distribution Monitoring – Bacterial Performance	91.8%	D3.29	Reporting error due to incorrect ID field reference imported into Hinekōrako	Issue resolved within ID. Supply was 100% compliant for this rule in 2024.	Completed
Backflow Protection Performance	66.6%	D3.1 – D3.6	D3.3 – Confirmed non- compliance	<b>D3.3</b> - The backflow prevention program is being developed. A staged approach is being implemented to address this non-compliance.	In progress
			D3.6 – Confirmed non- compliance – Contractors reported to have been taking water from hydrants.	D3.6 – Repeated communication with contractors in the district.  Targeted letters have been sent to offenders and TA notified.  Project to install dedicated bulk water take points scheduled for completion in 25/26 financial year, with locations in Cromwell, Alexandra, Ranfurly and Roxburgh.	On-going
Distribution Storage Practices Performance	66.6%	D3.12 – D3.17	D3.12 – Not currently in place	D3.12 – Water Storage Management Plans, along with other required policies and procedures, to be written using internal resources after the	On Hold

				completion of the Water Services Delivery Plan. Priority has been given to Asset Management Plans, Long Term Plan and the Water Services Delivery Plan	
			D3.13 – Annual check not formalised	D3.13 - Visual checks of reservoirs regularly carried out; formal process to be implemented with new facilities contractor.	On Hold
Hygiene Performance	80.0%	D3.7 – D3.11	D3.7 – Risk assessments done but not formally recorded	D3.7 – Risk assessment carried out by the contractor on every job, but lack of formal record keeping has resulted in a noncompliance. Record-keeping improvements to be incorporated in implementation of Asset and Work Manager software.	In Progress

Other non-compliances not recorded in the TA summary:

Rule	Non-compliance Reason	Actions/Comments	Action Status
D3.18	Sampling Plan missing response	To be updated before the end of the	In progress
	plans for byproducts and metals	24/25 financial year	
D3.20	One missed FAC sample due to scheduling error  One instance of the interval between	Closer monitoring of contractor sampling schedule has significantly improved compliance against these rules since 2023.	In progress
	FAC samples being 5 days instead of 4.	As of 1 July 2025, sampling will be fully managed internally.	

### Pisa Village Distribution Compliance Summary - 2024

Parameter	Required samples	Samples Taken	Compliance with MAV
E.coli	52	96	100% compliance (no detections)
Total Coliforms	52	96	All <1 MPN/100mL
Free Available Chlorine	156	157	100% >0.2 mg/L (full compliance)
Disinfection by-products	4	4	All within MAVs. All below 50% MAV
Plumbosolvency metals	2	2	All within MAVs. All below 50% MAV

Non-compliances identified in Taumata Arowai summary

Category	TA Summary Compliance	Relevant Rules	Non-compliance Reason	Actions/Comments	Action Status
Distribution Monitoring – Bacterial Performance	91.8%	D3.29	Reporting error due to incorrect ID field reference imported into Hinekōrako	Issue resolved within ID. Supply was 100% compliant for this rule in 2024.	Completed
Backflow Protection Performance	83.3%	D3.1 – D3.6	D3.3 – Confirmed non- compliance	D3.3 - The backflow prevention program is being developed. A staged approach is being implemented to address this non-compliance.	In progress
Distribution Storage Practices Performance	66.6%	D3.12 – D3.17	D3.12 – Not currently in place	D3.12 – Water Storage Management Plans, along with other required policies and procedures, to be written using internal resources after the completion of the Water Services Delivery Plan. Priority has been given to Asset Management Plans, Long Term Plan and the Water Services Delivery Plan	On Hold
			D3.13 – Annual check not formalised	D3.13 - Visual checks of reservoirs regularly carried	On Hold

				out; formal process to be implemented with new facilities contractor.	
Hygiene Performance	80.0%	D3.7 – D3.11	D3.7 – Risk assessments done but not formally recorded	D3.7 – Risk assessment carried out by the contractor on every job, but lack of formal record keeping has resulted in a noncompliance. Record-keeping improvements to be incorporated in implementation of Asset and Work Manager software.	In progress

Other non-compliances not recorded in the TA summary:

Rule	Non-compliance Reason	Actions/Comments	Action Status
D3.18	Sampling Plan missing response	To be updated before the end of the	In progress
	plans for byproducts and metals	24/25 financial year	
D3.20	One missed FAC sample due to scheduling error	Closer monitoring of contractor sampling schedule has significantly improved compliance against these	In progress
	One instance of the interval between FAC samples being 5 days instead of 4.	rules since 2023.  As of 1 July 2025, sampling will be fully managed internally.	

# Ranfurly Distribution Compliance Summary - 2024

Parameter	Required samples	Samples Taken	Compliance with MAV
E.coli	52	101	100% compliance (no detections)
Total Coliforms	52	101	All <1 MPN/100mL
Free Available Chlorine	156	177	100% >0.2 mg/L (full compliance)
Disinfection by-products	4	5	All within MAVs. All below 50% MAV
Plumbosolvency metals	2	2	All within MAVs. All below 50% MAV

Non-compliances identified in Taumata Arowai summary

Category	TA Summary Compliance	Relevant Rules	Non-compliance Reason	Actions/Comments	Action Status
Distribution Monitoring – Bacterial Performance	83.3%	D3.29	Reporting error due to incorrect ID field reference imported into Hinekōrako	Issue now resolved within ID. Supply was 100% compliant for this rule in 2024.	Completed
Backflow Protection Performance	83.3%	D3.1 – D3.6	D3.3 – Confirmed non- compliance	D3.3 - The backflow prevention program is being developed. A staged approach is being implemented to address this non-compliance.	In progress
Distribution Storage Practices Performance	66.6%	D3.12 – D3.17	D3.12 – Not currently in place	D3.12 – Water Storage Management Plans, along with other required policies and procedures, to be written using internal resources after the completion of the Water Services Delivery Plan. Priority has been given to Asset Management Plans, Long Term Plan and the Water Services Delivery Plan	On Hold
			D3.13 – Annual check not formalised	D3.13 - Visual checks of reservoirs regularly carried out; formal process to be	On Hold

				implemented with new facilities contractor.	
Hygiene Performance	80.0%	D3.7 – D3.11	D3.7 – Risk assessments done but not formally recorded	D3.7 – Risk assessment carried out by the contractor on every job, but lack of formal record keeping has resulted in a noncompliance. Record-keeping improvements to be incorporated in implementation of Asset and Work Manager software.	In progress

Other non-compliances not recorded in the TA summary:

Rule	Non-compliance Reason	Actions/Comments	Action Status
D3.18	Sampling Plan missing response	To be updated before the end of the	In progress
	plans for byproducts and metals	24/25 financial year	
D3.20	Three instances of the interval between FAC samples being 5 days instead of 4.  Two because of scheduling errors, once caused by an emergency road	Closer monitoring of contractor sampling schedule has significantly improved compliance against this rule since 2023.	In progress
	closure	As of 1 July 2025, sampling will be	
		fully managed internally.	

# **Roxburgh Distribution Compliance Summary - 2024**

Parameter	Required samples	Samples Taken	Compliance with MAV
E.coli	52	96	100% compliance (no detections)
Total Coliforms	52	96	All <1 MPN/100mL
Free Available Chlorine	156	157	100% >0.2 mg/L (full compliance)
Disinfection by-products	4	4	All within MAVs. All below 50% MAV
Plumbosolvency metals	2	2	All within MAVs. All below 50% MAV

Non-compliances identified in Taumata Arowai summary

Category	TA Summary Compliance	Relevant Rules	Non-compliance Reason	Actions/Comments	Action Status
Distribution Monitoring – Bacterial Performance	91.8%	D3.29	Reporting error due to incorrect ID field reference imported into Hinekōrako	Issue now resolved within ID. Supply was 100% compliant for this rule in 2024.	Completed
Backflow Protection Performance	83.3%	D3.1 – D3.6	D3.3 – Confirmed non- compliance	<b>D3.3</b> - The backflow prevention program is being developed. A staged approach is being implemented to address this non-compliance.	In progress
Distribution Storage Practices Performance	66.6%	D3.12 – D3.17	D3.12 – Not currently in place	D3.12 – Water Storage Management Plans, along with other required policies and procedures, to be written using internal resources after the completion of the Water Services Delivery Plan. Priority has been given to Asset Management Plans, Long Term Plan and the Water Services Delivery Plan	On Hold
			D3.13 – Annual check not formalised	D3.13 - Visual checks of reservoirs regularly carried out; formal process to be	On Hold

				implemented with new facilities contractor.	
Hygiene Performance	80.0%	D3.7 – D3.11	D3.7 – Risk assessments done but not formally recorded	D3.7 – Risk assessment carried out by the contractor on every job, but lack of formal record keeping has resulted in a non-compliance. Record-keeping improvements to be incorporated in implementation of Asset and Work Manager software.	In Progress

Other non-compliances not recorded in the TA summary:

Rule	Non-compliance Reason	Actions/Comments	Action Status
D3.18	Sampling Plan missing response plans for byproducts and metals	To be updated before the end of the 24/25 financial year	In progress
D3.20	Three instances of the interval between FAC samples being 5 days instead of 4.  Two because of scheduling errors, once caused by an emergency road closure	Closer monitoring of contractor sampling schedule has significantly improved compliance against this rule since 2023.  As of 1 July 2025, sampling will be fully managed internally.	In progress

### Naseby Distribution Compliance Summary - 2024

Parameter	Required samples	Samples Taken	Compliance with MAV
E.coli	12	18	100% <1 MPN/100mL (no detections)
Total Coliforms	12	18	All <1 MPN/100mL
Free Available Chlorine	104	108	100% >0.2 mg/L (full compliance)
Plumbosolvency metals	1	2	All within MAVs. All below 50% MAV

Non-compliances identified in Taumata Arowai summary

Category	TA Summary Compliance	Relevant Rules	Non-compliance Reason	Actions/Comments	Action Status
Backflow Protection Performance	None met	D2.7	Confirmed non- compliance	The backflow prevention program is being developed. A staged approach is being implemented to address this non-compliance.	In progress

Other non-compliances not recorded in the Taumata Arowai summary:

Rule	Non-compliance Reason	Actions/Comments	Action Status
D2.2	E.coli samples were collected on the	This rule has been amended during	NA
	same day of the week in April and	the 2024 rule revision and is no longer	
	May.	a requirement.	

### Omakau/Ophir Distribution Compliance Summary - 2024

Parameter	Required samples	Samples Taken	Compliance with MAV
E.coli	12	23	100% <1 MPN/100mL (no detections)
Total Coliforms	12	23	All <1 MPN/100mL
Free Available Chlorine	104	149	147 >0.2 mg/L, 1 sample >0.1mg/L
			and 1 sample below 0.1mg/L
Plumbosolvency metals	1	3	All within MAVs. All below 50% MAV

Non-compliances identified in Taumata Arowai summary

Category	TA Summary Compliance	Relevant Rules	Non-compliance Reason	Actions/Comments	Action Status
Residual Disinfection Performance	95.8%	D2.5	One sample in December 2024 returning a FAC result of 0.0mg/L	The contractor attended sampling throughout the network, all other site returned compliant levels. A flush of the network was undertaken.	Completed
Backflow Protection Performance	None met	D2.7	Confirmed non-compliance	The backflow prevention program is being developed. A staged approach is being implemented to address this non-compliance.	In progress

Other non-compliances not recorded in the Taumata Arowai summary:

Rule	Non-compliance Reason	Actions/Comments	Action Status
D2.2	E.coli samples were collected on the	This rule has been amended during	NA
	same day of the week in April and	the 2024 rule revision and is no longer	
	May.	a requirement.	

### Patearoa Distribution Compliance Summary - 2024

Parameter	Required samples	Samples Taken	Compliance with MAV
E.coli	12	13	100% <1 MPN/100mL (no detections)
Total Coliforms	12	13	All <1 MPN/100mL
Free Available Chlorine	104	107	100% >0.2 mg/L
Plumbosolvency metals	1	1	All within MAVs. All below 50% MAV

Non-compliances identified in Taumata Arowai summary

Category	TA Summary Compliance	Relevant Rules	Non-compliance Reason	Actions/Comments	Action Status
Residual Disinfection Performance	95.8%	D2.1-FAC and D2.5	Missed one FAC sample in December 2024 due to a scheduling error	Closer monitoring of contractor sampling schedule has significantly improved compliance against this rule since 2023. As of 1 July 2025, sampling will be fully managed internally.	In progress
Backflow Protection Performance	None met	D2.7	Confirmed non- compliance	The backflow prevention program is being developed. A staged approach is being implemented to address this non-compliance.	In progress

Other non-compliances not recorded in the Taumata Arowai summary:

Rule	Non-compliance Reason	Actions/Comments	Action Status
D2.2	E.coli samples were collected on the same day of the week in December 23 and January 24.	This rule has been amended during the 2024 rule revision and is no longer a requirement.	NA



#### 25.4.3 POLICY AND STRATEGY REGISTER

Doc ID: 2493633

Report Author:	Alix Crosbie, Senior Strategy Advisor
Reviewed and authorised by:	Dylan Rushbrook, Group Manager - Community Vision

### 1. Purpose

To consider the updated Policy and Strategy Register.

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#### Recommendations

That the report be received.

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#### 2. Discussion

Overall, organisational performance met the 90% target, with 93.69% of required policy documents in place. This does not include Three Waters.

### **Business Support – 97.62%**

Risk Management Framework updated within register (update took place in January). Only Financial Reserves out of date. LTP policies to be updated in register in July.

#### Community Experience – 83.33%

The Unreasonable Complainant Conduct Policy and Open Spaces and Recreation Strategy are new items added to register.

The Open Spaces Naming Policy lapsed whilst discussions were underway with Council on the direction of this Policy. It is on the June Council agenda. The Plaques and Memorials Policy is out of date with the review underway presently.

The Property responsibility has moved from Planning and Infrastructure to Community Experience – this will be reflected in the next Policy and Strategy Register.

#### Community Vision – 100%

The District Vision was endorsed in April, replacing the Community Development Strategy. The Vision will form the centre of our future strategic framework.

#### People and Culture - 93.33%

No change, with the Safeguarding and Child Protection update underway.

#### Planning and Infrastructure - 86.96%

Compliance lifted considerable with the Alcohol Restrictions in Public Places Bylaw, Gambling and Board Venue Policy, and Psychoactive Substances Policy all updated.

#### **Three Waters**

No change. Compliance report from department also on this agenda.

#### Other notes

The Policy & Strategy Lead and Risk & Procurement Manager will also speak to 17A Reviews during this item.

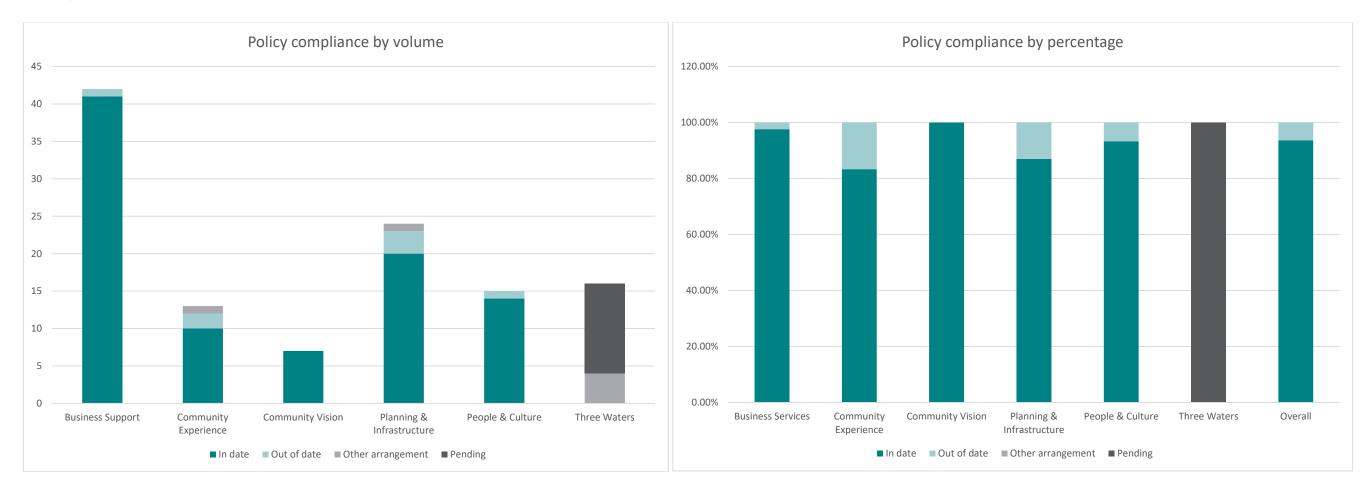
#### 3. Attachments

Appendix 1 - Policy and Strategy Register J.



# **Central Otago Policy Register**

## **Policy compliance snapshot**



Department	Total number of policies, strategies, and plans	Total number of policies assessed for compliance	Not assessed	Policies in date	Policies out of date without formal arrangement	Policies out of date with formal arrangements	Pending	Compliance (%)
Business Support	42	42	0	41	1	0		97.62%
Community Experience	13	12	1	10	2	0		83.33%
Community Vision	7	7	0	7	0	0		100.00%
Planning & Infrastructure	24	23	1	20	3	1		86.96%
People & Culture	15	15	0	14	1	0		93.33%
Three Waters	16	12	4	12	0	0	5	100.00%
Total	117	111	6	104	7	1		93.69%

Compliance target: Cumulative length of expiry:

90%

3,083 days Compliance target met Status: Prepared: Calculated as at 5 June 2025

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# **Business Support**

Responsible officer: General Manager Business Support

#### **Executive Function**

Document	Date reviewed	Due for review	Responsibility	Explanation	Publication	Status
Annual Plan	June 2023	30 June 2026	Council	Produced in each of the two years between Long-term plans. Refreshes budgets	External	Operational.
				and work programmes and considers whether adjustments are needed. Legislative		Review
				requirement under the Local Government Act.		underway.
Annual Report	September 2024	September 2026	Council	Produced at the end of each financial year. Sets out performance and delivery	External	Operational
				against budgets and targets.		
Organisational Business Plan	July 2024	July 2025	CEO	Describes the organisational business focus for the year.	Internal	Operational
Long-term Plan	June 2021	30 June 2025	Council	Core functional document and legislative requirement. Sets the strategic direction	External	Operational.
				and work programme for the 10 years ahead. Describes the council's activities and		Process has
				relevant community outcomes. Outlines services, projects, costs, how they are paid		begun for
				for, and the relevant measurements of success and effectiveness. Produced every		next LTP.
				three years to statutory timeframes.		
				Local Government Act 2002 Section 93 (6) (c)		
Significance and Engagement Policy	June 2021	LTP	Audit & Risk	Legislative requirement and core document. Identifies the degree of significance,	External	Operational
			Council	when and how communities can expect to be engaged, and the decision-making		
				process.		
				Reviewed through Long-term Plan		
Staff Interests Policy	October 2024	October 2027	Audit & Risk	Manages conflict of interest to maintain the impartiality, transparency, and integrity	Internal	Operational
			CEO	of Council and protect employees from potential perceptions or allegations of bias.		

#### **Finance**

Document	Date reviewed	Due for review	Responsibility	Explanation	Publication	Status
Credit Card Policy	June 2024	June 2027	Audit & Risk	Guidance for employees and Elected Members on the use of credit cards – defines	Internal	Operational
			CEO	parameters and mitigates risk		
Financial Reserves Policy	July 2021	June 2024	Council	Guidance to ensure Council's financial reserves are managed consistently,	External	Out of date
				accurately, and transparently within clearly defined parameters.		
Financial Strategy	June 2021	LTP	Council	Sets out the two guiding principles of affordability and sustainability. Includes how	External	Operational
				we fund, spend, and deliver.		
				Reviewed through Long-term Plan process.		
Fraud, Bribery, and Corruption Policy	April 2024	April 2027	Audit & Risk	Clear guidance to staff who encounter or suspect fraud, bribery, and/or corruption.	External	Operational
			Council	Raise awareness about how to recognise fraud, bribery, and corruption.		
Investment Policy	June 2021	LTP	Audit & Risk	Reviewed through Long-term Plan process.	External	Operational
			Council	Legislative requirement of the Local Government Act Sections 102(2)(c) and 105.		
				Ensures all statutory requirements are met. Ensures Council appropriately		
				manages funds for legislated purposes.		
Liability Management Policy	June 2021	LTP	Audit & Risk	Reviewed through Long-term Plan process.	External	Operational
			Council	Legislative requirement of the Local Government Act Sections 102(2)(b) and 104		
				and Sub Part 4 of Part 6 (Sections 112 to 122).		
				Ensures all statutory requirements are met. Ensures Council has appropriate		
				funding facilities and complies with lending and risk requirements.		
Procurement Policy	January 2025	October 2026	Audit & Risk	Guided by New Zealand Government Procurement Rules released by the Ministry	External	Operational
			Council	of Business, Innovation, and Employment.		



						DISTRICT
				Provides a consolidated view of the procurement objectives and requirements.		
Protected Disclosures (Whistleblowing) Policy	September 2022	September 2025	Audit & Risk	Legislative requirement – Protected Disclosures (Protection of Whistleblowers Act	External	Operational
			Council	2022).		
				Provides principles, objectives and a framework by which serious wrongdoing may		
				be reported and the subsequent protections afforded to the whistleblower.		
				Encourages the reporting of suspected or actual wrongdoing.		
Rates Remission Policy	June 2021	LTP	Audit & Risk	Reviewed through Long-term Plan process.	External	Operational
			Council	Clear guidance when and how a rates remission can be sought.		
Rating Policy	June 2023	LTP	Audit & Risk	Reviewed through Long-term Plan process.	External	Operational
			Council	Defines categories of rateable land, due dates and penalties, and spells out the		
				rating charges and the total rates to be collected for a given year.		
Revenue and Financing Policy	June 2021	LTP	Audit & Risk	Reviewed through Long-term Plan process.	External	Operational
			Council	Sets out the council's policies in respect of funding operating and capital		
				expenditure.		
Risk Management Policy and Process	January 2025	October 2027	Audit & Risk	Sets objectives, principles, processes, and parameters to ensure risk management	External	Operational
	·		Council	practices are embedded and reviewed across the organisation.		
Sensitive Expenditure Policy	June 2024	June 2027	Audit & Risk	Clearly defined parameters for sensitive expenditure to ensure it is consistently	External	Operational
·			Council	assessed, authorised, and reviewed. Ensures Council is a responsible user of		
				public money.		
Travel Policy	June 2024	June 2027	Audit & Risk	Provides a clear, transparent, consistent, and cost-effective approach to travel-	Internal	Operational
•			Council	related expenses incurred. Ensures both travel risks and costs are effectively		
				identified, managed, authorised, and monitored.		
Vehicle Purchase, Maintenance, and Disposal	December 2024	December 2027	CEO	Provides a co-ordinated, consistent, cost-effective, and transparent approach to the	Internal	Operational
Policy – Personal Use				procurement, maintenance, and disposal of council-owned motor vehicles.		
·				Supports value for money and sustainability objectives.		
Vehicle Purchase, Maintenance, and Disposal	December 2024	December 2027	CEO	Provides a co-ordinated, consistent, cost-effective, and transparent approach to the	Internal	Operational
Policy – General Council Vehicles				procurement, maintenance, and disposal of council-owned motor vehicles.		
•				Supports value for money and sustainability objectives.		

#### Governance

Document	Date reviewed	Due for review	Responsibility	Explanation	Publication	Status
Appointment and Remuneration of Directors	October 2022	October 2025	Council	Legislative requirement of Section 57(1) of the Local Government Act 2002. Sets	External	Operational
Policy				an objective and transparent process for the identification, appointment, and		
				remuneration of directors.		
Code of Conduct	October 2022	October 2025	Council	Legislative requirement. Sets out standards of behaviour expected from members	External	Operational
				in the exercise of their duties.		
				Reviewed through electoral process.		
Delegations Register (including Audit and Risk	October 2022	October 2025	Council	Derived from Schedule 7, clause 32 (2) and sub clause 32 (1) of the Local	External	Operational
Terms of Reference)				Government Act 2002. Outlines the assignment of power, function or duty of action		
				<ul> <li>and the related authority to complete the action assigned.</li> </ul>		
				Reviewed through electoral process.		
Elected Members Allowances and	July 2022	July 2025	Council	Legislative requirement. Relates to the Local Government Act 2002, Remuneration	External	Operational
Reimbursements Policy				Authority Act 1977, and Local Government Elected Members (2021/22) (Certain		
				Local Authorities) Determination 2021. Provides a framework for allowances,		
				expenses claimed, and resources available to elected members during their term in		
				office.		
Governance Statement	March 2023	March 2026	Council	Legislative requirement of the Local Government Act 2002. Outlines how Council	External	Operational
				makes decisions and shows how residents can influence those processes. Council		



				is obliged to provide a new governance statement within six months of each triennial election.		
Otago Local Authorities' Triennial Agreement	2023	1 March 2026	Council and external bodies	Legislative requirement. Section 15 of the Local Government Act 2002 requires local authorities within a region to enter into a Triennial Agreement to ensure appropriate levels of communication, coordination, and collaboration.	External	Operational
Pre-election Report	July 2022	2025	CEO	Legislative requirement of the Local Government Act 2002 (section 99A). Provides an update on the state of business in Central Otago for public discussion.	External	Operational
Standing Orders (Community Boards)	October 2022	October 2025	Council	Legislative requirement. Sets out rules for the conduct of proceedings. Relates to Local Government Act 2002, Local Government Official Information and Meetings Act 1987, Local Authorities (Members' Interests) Act 1968. Reviewed through electoral process.	External	Operational
Standing Orders (Council)	October 2022	October 2025	Council	Legislative requirement. Sets out rules for the conduct of proceedings.  Relates to Local Government Act 2002, Local Government Official Information and Meetings Act 1987, Local Authorities (Members' Interests) Act 1968.  Reviewed through electoral process.	External	Operational

#### **Information Services**

Document	Date reviewed	Due for review	Responsibility	Explanation	Publication	Status
Closed Circuit Television (CCTV) Policy	January 2023	January 2026	Council	Provides guidance on the management and use of Council's CCTV network.	External	Operational
Cybersecurity Plan	2022	2025	CEO	Details approach to cybersecurity.	Internal	Operational
Digital and Information Strategy	July 2022	July 2025	CEO	Guidance how to integrate digital services and information to meet community need	Internal	Operational
Information and Communication Technology	April 2025	April 2026	CEO	Manages the backup and recovery of digital information and information systems in	Internal	Operational
Disaster Recovery Plan				the event of a disaster or emergency event		
Information and Records Management Disaster	April 2025	April 2026	CEO	Manages protecting and salvaging physical records and archives in the event of a	Internal	Operational
Recovery Plan				disaster		
Information and Records Management Plan	2024	2025	CEO	Comprehensive plan for the effective retention, appraisal, and disposal of Council	Internal	Operational
				information and records.		
Information and Records Management Policy	March 2024	March 2027	Council	Guidance for the effective retention, appraisal, and disposal of Council information	Internal	Operational
				and records. Part of Information and Records Management Plan.		
Privacy Policy	2024	February 2027	Audit & Risk	Outlines Council's code of practice and legal obligations in accordance with the	Internal	Operational
			CEO	Privacy Act 2020.		
Privacy Plan	2022	2025	CEO	Details approach to privacy.	Internal	Operational
Protection of Information and Information	March 2024	March 2027	Audit & Risk	Protects users of council information and information systems, including personal	Internal	Operational
Systems (Cybersecurity) Policy 2019-2022			Council	information. Will include Acceptable Use of Public Wi-Fi Standard. Report to		
				December Audit and Risk meeting.		
LGOIMA Request Policy	2024	February 2027	Audit & Risk	Ensures Council meets the legal obligation on granting requests for official	Internal	Operational
			CEO	information under the Local Government Official Information and Meetings Act		
				(LGOIMA) 1987. Provides a framework to ensure processes are open and		
				transparent.		



# **Community Experience**

Responsible officer: General Manager Community Experience

#### **Customer Services**

Policy Name	Date reviewed	Due for review	Responsibility	Explanation	Publication	Status
Complaints Policy	March 2025	March 2028	CEO	To clearly articulate how complaints are managed	External	Operational
Unreasonable Complainant Conduct Policy	March 2025	March 2028	CEO	To manage risks associated with unreasonable behaviour from customers and	External	Operational
				complainants, whilst retaining their access to council services.		

#### Libraries

Policy Name	Date reviewed	Due for review	Responsibility	Explanation	Publication	Status
Libraries Guidelines	September 2024	September 2027	Council	Sets standards for behaviour in the library and covers operational aspects	External	Operational

#### **Parks and Recreation**

Document	Date reviewed	Due for review	Responsibility	Explanation	Publication	Status
Cemeteries Bylaw	November 2020	November 2025	Council	Regulates the management of cemeteries.	External	Operational
Cemeteries Handbook 2020	2020	2025	Council	Further details the management of cemeteries	External	Operational
District Tree Policy	November 2022	November 2025	Council	Specifies principles, policies, and objectives regarding Council's ongoing protection and management of Council-owned trees within the district.	External	Operational
Open Spaces and Recreation Strategy	February 2025	February 2040	Council	Strategy to enable the network of open spaces and parks to meet the recreation needs of the community.	External	Operational
Open Spaces Naming Policy	January 2024	February 2025	Council	Sets out a framework for naming open spaces	External	Out of date
Parks and Recreation Activity Management Plan	2021	2026	Council	Formally documents the management philosophy applied to parks and recreation assets and services	Internal	Operational
Plaques and Memorials Policy	February 2023	February 2025	Council	Provides a framework to guide the installation, location, and management of commemorative memorials on parks and reserves.	External	Out of date
Reserve Management Plans (RMP) x11	Various	Various	Council	Contain objectives and policies for the management, protection, and future development of a reserve. Relate to the Reserves Management Act 1977.  11 Reserve Management Plans are in place covering 55 reserves.	External	Various
Smokefree and Vape Free Policy	September 2024	September 2027	Council	Designates smokefree and vape free public areas, including all parks and reserves, and within 10m of the entrance of any council-owned building or bus stop. Linked to the Government's Smokefree Aotearoa Plan 2025.	External	Operational
Wilding Conifer Control Policy	October 2024	October 2027	Council	Provides guidance on Council's approach to managing wilding conifers on council owned or managed land.	External	Operational

Future work items: Playground Strategy; Responsible Camping Strategy



# **Community Vision**

Responsible officer: Executive Manager Community Vision

## **Community and Engagement**

Document	Date reviewed	Due for review	Responsibility	Explanation	Publication	Status
District Vision	April 2025	2030	Council	Aspirational vision of future Central Otago as prioritised by the community. Replaced Community Development Strategy.	External	Operational
Grants Policy	November 2024	November 2027	Council	Ensures a robust, fair and contestable process is in place for giving public money. Due for review in 2024; earlier review programmed during LTP process. Extended via resolution 24.2.8	External	Operational
Media Policy	October 2023	October 2026	Council	Guides staff and elected members on their roles and responsibilities with regard to external media communications and social media platforms	Internal	Operational

Future work: Wellbeing Strategy; Communications and Engagement Strategy

## **Strategy and Economic Development**

Document	Date reviewed	Due for review	Responsibility	Explanation	Publication	Status
Economic Development Strategy	May 2019	2025	Council	Economic development framework to assist in achieving gains in economic performance and manage challenges. Supports well-being (core function.) Review underway – report to Council will request extension of existing strategy while work is carried out. Extended via resolution 24.9.5	External	Operational
Film Friendly Policy	June 2023	June 2026	Council	Partnership agreement with Film NZ to agree to Film Friendly Regulations – application of NZ Local Government Filming Protocols. There are conditions both Film NZ and the Council must meet.	External	Operational
Policies Policy	January 2023	January 2026	Council	Outlines processes and expectations around policies.	Internal	Operational

Future work: Housing Strategy

#### **Tourism**

Document	D	Date reviewed	Due for review	Responsibility	Explanation	Publication	Status
Destination Manage	ment Plan C	October 2022	2027	Council	Brings together different stakeholders to achieve the common goal of developing a	External	Operational
					well-managed, sustainable visitor destination aligned to aspirations and values of		
					our communities and mana whenua.		



# **Planning and Infrastructure**

Responsible officer: General Manager Planning and Infrastructure

## **Executive Function**

Document	Date reviewed	Due for review	Responsibility	Explanation	Publication	Status
Fixed Asset Management and Disposal Policy	July 2024	July 2026	Audit & Risk	Provides guidance and clarity surrounding the management and disposal of	External	Operational
			Council	Council assets, ensuring probity, accountability, and transparency.		
Infrastructure Resilience Plan	June 2020	June 2025	CEO	Assesses the resilience of Council's infrastructure networks to hazards and	Internal	Operational
				identifies opportunities to strengthen.		
Infrastructure Response Plan	June 2020	June 2025	CEO	Council's arrangements for responding to significant failures		Operational
Infrastructure Strategy	June 2021	LTP	Audit & Risk	Required under section 101B of the Local Government Act 2002. Identifies	External	Operational
			Council	significant infrastructure issues for the next 30 years, the options for managing		
				those issues, and the implications of the options.		
				Currently covers Three Waters and Roading. 2024 version won't include Three		
				Waters but should include Parks and Property.		
				Reviewed through Long-term Plan.		

## **Environmental Engineering**

Document	Date reviewed	Due for review	Responsibility	Explanation	Publication	Status
Sustainability Strategy	April 2019	April 2024	Council	Provides sustainability workstreams, goals, actions, and measures of success.	External	Out of date
				Assists with compliance Toitū carbon reduce programme.		
Waste Management and Minimisation Bylaw	March 2021	March 2026	Council	Supports the promotion and delivery of effective and efficient waste management	External	Operational
				and minimisation as required under the Waste Minimisation Act 2008.		
Waste Management and Minimisation Plan	June 2024	2030	Council	Supports the Waste Management and Minimisation Bylaw. Reviewed through Long-	External	Operational
				term Plan.		

## **Property**

Document	Date reviewed	Due for review	Responsibility	Explanation	Publication	Status
Council-owned Earthquake-prone Buildings	June 2020	June 2025	Council	To provide clear guidance for the management of a specific issue. For compliance	External	Operational
Policy				with the Building (Earthquake-prone Buildings) Amendment Act 2016.		
Community Leasing and Licensing Policy	July 2022	July 2025	Council	To provide a consistent and equitable framework for community leases and	External	Operational
				licences. To provide fairness, equity, and prudent financial management.		
Public Toilet Policy	April 2023	April 2026	Council	Provides guidance around the provision of public toilets	External	Operational

## Planning

Document	Date reviewed	Due for review	Responsibility	Explanation	Publication	Status
District Plan	April 2008	TBD	Council	Alternate timeframe ratified by Council.	External	Agreed
						alternate
						timeframe
Lighting Policy	March 2019	June 2022	Council	Public spaces lighting policy – protects night skies from light pollution. Applies to	External	Out of date
				land owned or managed by Council.		Review
				Currently under review - completion will follow Dark Skies Plan		programmed
Master and Spatial Plans	Various	Various	Council	Provides guidance to facilitate growth.	External	Operational
<ul> <li>Alexandra Airport Masterplan (2021)</li> </ul>						
Cromwell (2019)				Teviot Spatial Plan in development.		



•	Vincent	(2022)
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## Regulatory

Document	Date reviewed	Due for review	Responsibility	Explanation	Publication	Status
Alcohol Restrictions in Public Places Bylaw	April 2025	April 2030	Council	Legislative mechanism to set controls on the consumption of alcohol in public places.	External	Operational
Dangerous and Insanitary Building Policy	March 2022	March 2027	Council	Requirement of the Building Act 2004.	External	Operational
Dog Control Bylaw	December 2020	December 2025	Council	Bylaw created under the Dog Control Act. Includes regulatory provisions for dog control in the district.	External	Operational
Dog Control Policy	December 2020	December 2025	Council	Complementary to the Dog Control Bylaw. Establishes the framework on which the bylaw and associated fees regarding dog registration and offences are based.	External	Operational
Easter Sunday Trading Policy	June 2022	June 2027	Council	Enables local businesses to trade on Easter Sunday in line with the Shop Trading Hours Amendment Act 2016. Legislation allows for five-year rollover. Requires consultation for each renewal – even with no changes – however can remain operational for up to two years after it lapses.	External	Operational
Gambling and Board Venue Policy	April 2025	April 2028	Council	Requirement under the Gambling Act. Establishes a framework for the regulation and control of Class 4 Gambling and Board Venues.	External	Operational
Psychoactive Substances Policy	April 2025	April 2030	Council	Provision of Section 66 of the Psychoactive Substances Act 2013. Regulates the availability of psychoactive substances. Enables Council and community to have influence over the location of retail premises in the district.	External	Operational

## Future work: Enforcement strategy; Trading in Public Places Bylaw

## Roading

Document	Date reviewed	Due for review	Responsibility	Explanation	Publication	Status
Roading Activity Management Plan	September 2021	November 2025	Council	Guides management of strategic asset	External	Operational
Roading Bylaw	November 2020	November 2025	Council	Provides the regulatory framework to facilitate the Council in achieving a safe,	External	Operational
				efficient, and fully accessible transportation network.		
Roading Policy	January 2016	June 2022	Council	Ensures a safe, efficient, and fully accessible transportation network is in place.	External	Out of date.
				Puts in place a minimal regulatory framework and ensures enforcement can be		Review
				undertaken.		underway.
Transportation Procurement Strategy	August 2023	August 2028	Audit & Risk	Ensures resources are used effectively and economically to deliver fit for purpose	External	Operational
			Council	infrastructure.		



# **People and Culture**

Responsible officer: General Manager People and Culture

#### **Human Resources**

Document	Date reviewed	Due for review	Responsibility	Explanation	Publication	Status
Equal Employment Opportunity (EEO), Discrimination, Harassment and Bullying Policy	September 2023	September 2026	CEO	Embeds equal employment opportunity and anti-discriminatory practices to provide a workplace free from discrimination, harassment, and victimisation.	Internal	Operational
Code of Conduct	July 2023	July 2026	CEO	Sets out staff responsibility in the areas of integrity, conduct and performance	Internal	Operational
Flexible Work Practices Policy	February 2023	February 2026	CEO	Sets out staff arrangements for flexible working.		
Leave Management Policy	January 2024	January 2027	CEO	Provides direction in relation to the administration of leave benefits.  Relates to the Holidays Act 2003, Parental Leave and Employment Protection  Amendment Act 1987, and Volunteers Employment Protection Amendment Act  1973.	Internal	Operational
Performance Management Policy	August 2023	August 2026	CEO	Provides a framework for dealing with instances where employees are alleged not to have met the required standards of behaviour, performance, conduct, and attendance. Ensures prompt, consistent, and fair treatment.	Internal	Operational
Police Vetting Guidelines	2021	2026	CEO	Ensures compliance with the Children's Act 2014	Internal	Operational
Remuneration Policy	2024	February 2027	CEO	To ensure that the Central Otago District Council attracts and retains employees through effective, competitive and affordable remuneration practices.	Internal	Operational
Reward and Recognition Policy	January 2024	January 2027	CEO	The reward & recognition policy sets out to value our people and ensure contributions are recognised.	Internal	Operational
Staff Delegations Manual	August 2024	July 2025	Audit & Risk Council	Sets out the delegations given to officers in relation to certain administrative and financial matters, statutory duties, responsibilities, and powers.	External	Operational
Vehicle Use and Safe Driving Policy	February 2023	February 2028	CEO	Supports a safe driving culture to reduce the number of vehicle-related incidents and injuries and to reduce the costs associated with poor driving.	Internal	Operational

## Health, Safety, Wellbeing and Security

Document	Date reviewed	Due for review	Responsibility	Explanation	Publication	Status
Adverse Weather Guidelines	January 2025	January 2027	CEO	Work practises to ensure safety in adverse weather	Internal	Operational
Health, Safety and Wellbeing Management	June 2022	March 2024	CEO	Designed to support CODC to meet or exceed its duty to provide a safe and	Internal	Out of date
Framework				healthy working environment.		
Health and Safety Policy Statement	November 2024	November 2025	CEO	Sets out commitment under the Health and Safety at Work Act 2015 to protect the	Internal	Operational
				health and safety of employees, contractors, volunteers, and customers.		
Safeguarding and Child Protection Policy	July 2022	July 2025	CEO	Ensures Council has a strong culture of child protection and appropriate vetting is	External	Operational
				in place. Complies with the Children's Act 2014. Includes:		
				<ul> <li>Procedure for responding to child abuse and neglect (against staff)</li> </ul>		
				<ul> <li>Procedure for responding to disclosed or suspected child abuse or neglect</li> </ul>		
				<ul> <li>Publication of photo and video consent form</li> </ul>		
Smoke and Vaping Free Workplaces Policy	January 2023	January 2026	CEO	Sets out the expectations around smoking at Central Otago District Council	Internal	Operational
				(CODC) workplaces under the Smokefree Environments and Regulated Products		
				Act 1990 (the Act) and subsequent amendments.		
Trespass Policy	January 2023	January 2026	CEO	Sets out the procedure for authorised employees to trespass a person or persons	Internal	Operational
				who pose a risk to Council, property, or any person under the Trespass Act 1980.		



## **Water Services**

Responsible Officer: Group Manage Water Services

#### **Three Waters**

Note: Policies and bylaws were largely deferred during the previous government water reform transition period based on advice from the National Transition Unit. A program for developing new asset management plans, water services delivery plan, water safety plans, policies and bylaws is being developed based on legislated delivery timelines for key documents.

It is likely that there will be more legislated plans required to be produced for wastewater and stormwater management following the release of Bill 3 in December 2024.

Document	Date reviewed	Due for review	Responsibility	Explanation	Publication	Status
Water Services Asset Management Plans	2021	March 2025	Group Manager Water Services	Plan for management of strategic asset.  New asset management plans are currently being prepared for the 2025 Long  Term Plan.	Internal	Pending
Water Services Delivery Plan	New	LTP & 2 September 2025	Council	Councils are required to prepare water services delivery plans to demonstrate their commitment to deliver water services that meet regulatory requirements, support growth and urban development, and that are financially sustainable.  Council is required to provide an assessment of their water infrastructure, how much they need to invest, and how they plan to finance and deliver it through their preferred water service delivery model.  Consultation on the preferred model is expected to be undertaken as part of the LTP.	External	Pending
Infrastructure Strategy	June 2021	LTP	Audit & Risk Council	Required under section 101B of the Local Government Act 2002. Identifies significant infrastructure issues for the next 30 years, the options for managing those issues, and the implications of the options.  Currently covers Three Waters and Roading. Reviewed through Long-term Plan.	External	Pending
Development and Financial Contributions Policy	June 2021	LTP	Council	Outlines Council's approach to funding development infrastructure via development contributions under the Local Government Act 2002 and Resource Management Act 1991.  Reviewed through Long-term Plan.	External	Pending
Leakage Remissions Policy	June 2021	LTP	Council	Standardised procedure to assist ratepayers who have excessive water rates due to a fault/leak. Reviewed through Long-term Plan process.	External	Pending
Water Services Fixed Asset and Disposal Policy	New	March 2025	Audit & Risk Council	Provides guidance and clarity regarding the capitalisation and valuation of assets, and disposal of Council assets, ensuring probity, accountability, and transparency.	Internal	Pending
Water Services Resilience Plan	June 2020	April 2025	Group Manager Water Services	Assesses the resilience of Council's three waters to hazards and identifies where upgrades are required.	Internal	Pending
Water Services Response Plan	June 2020	April 2025	Group Manager Water Services	Council's arrangements for responding to significant failures	Internal	Pending
Subdivision Engineering Standards for Water Services	September 2019	April 2025	Council	Provides appropriate standard for land development and subdivision engineering. Council is currently using New Zealand Standard 4404:2004 with a local addendum.  The third Local Water Done Well Bill due in December 2024 will include changes relating to national engineering design standards for water services. These will be mandatory.	External	Operational Work underway
Drinking Water Quality Policy Statement	March 2020	April 2025	Council	Policy position on drinking water quality.	Internal	Out of date



						DISTRICT
				The ongoing need for this policy will be reviewed against new legislation requirements for water safety plans.		
Water Safety Plans  Lake Dunstan Water Supply (2023)  Cromwell (2022)  Naseby (2022)  Omakau (2022)  Patearoa (2022)	Various	Omakau and Ophir Dec 2024 Remaining 8 by July 2025.	Group Manager Water Services	Requirement of the Water Services Act 2021 from 14 November 2022.  These are required to be reviewed on an ongoing basis when any issue is identified or any operational or asset change is made.  Taumata Arowai have undertaken a review of the Water safety Plans and have	Internal	Pending
<ul> <li>Patearoa (2022)</li> <li>Pisa Village (2022)</li> <li>Ranfurly (2022)</li> <li>Roxburgh (2022)</li> </ul>				requested these be updated to more accurately reflect the requirements of the Act.		
Water Services Policy	New	November 2025	Council	Single policy document to include all policies relating to water, wastewater and stormwater in one concise policy document.	External	Pending
Water Supply Bylaw	May 2008	June 2026	Council	New bylaw to enable enforcement of water related issues (including illegal connections and backflow)	External	Out of date
Wastewater Bylaw (incorporating Tradewaste)	New June 2001	June 2026	Council	New bylaw to enable enforcement of wastewater related issues (including the discharge of trade waste to the wastewater system)	External	Pending
Stormwater Bylaw	New	June 2026	Council	New bylaw to enable enforcement of stormwater related issues (including stormwater connections/infiltration)	External	Pending
Sewer Lateral Policy	July 2016	December 2022	Council	Defines responsibilities of sewer lateral pipes connecting to the main sewer system.	External	Out of date



## **Other Documents**

#### **Emergency Management**

Note: Emergency Management Plans are administered by Central Otago Emergency Management, managed by the Otago Regional Council. They are not included in calculations of Council's overall target.

Cromwell     https://www.otagocdem.govt.nz/districts/central-otago	Document	Date reviewed	Due for review	Responsibility	Explanation	Publication
<ul> <li>Clyde, Earnscleugh, and Alexandra</li> <li>Naseby, Ranfurly, Maniototo</li> <li>Manuherikia Valley</li> <li>Teviot Valley</li> <li>Queensberry</li> <li>Ida Valley</li> </ul> Management (Otago) Regional Council)	Community Response Plans			Central Otago Emergency Management (Otago Regional	Localised advice and preparation for response to emergency situations.	External

## **Community-owned Strategies and Plans**

Note: Community-owned strategies and plans are maintained by the relevant communities. They are not included in calculations of Council's overall target.

Document	Date reviewed	Due for review	Responsibility	Explanation	Publication
Arts Strategy	April 2013	April 2024	Community owned	Administered by the Arts Trust	External
<ul> <li>Community Plans</li> <li>Alexandra (2013)</li> <li>Clyde (2011)</li> <li>Cromwell (2021)</li> <li>Maniototo (2007)</li> <li>Naseby (2016)</li> <li>Omakau (2014)</li> <li>Ophir (2015)</li> <li>Oturehua (2014)</li> <li>Patearoa and Upper Taieri (2019)</li> <li>Pisa (2009)</li> <li>Roxburgh and Teviot Valley (2011)</li> <li>St Bathans (2006)</li> <li>Tarras (2007)</li> <li>Waipiata (2008)</li> </ul>	Various	Various		Community plans are visions made by the local community. Actions are identified through these plans.	External
Heritage Strategy	2021	2024	Community owned	Administered by the Central Otago Heritage Trust.  An action plan designed to provide a long-term solution to the sustainable identification, preservation, management, and celebration of heritage.	External
Museum Strategy	August 2020	August 2025	Community owned	Administered by the Central Otago Museums Trust.  Articulates a high-level vision, mission, and strategic objectives for museums.  Includes a framework for collaboration and overarching actions for development into an operational plan.	External



## **Central Otago policy standard**

The intention of the register is to provide an accurate and up to date overview to the Audit and Risk Committee. This enables the committee to carry out their function of providing oversight and governance to ensure appropriate systems and practice are delivered throughout the Council and its activities.

The register includes all bylaws, strategies, and policies. Relevant plans and guidelines have also been included.

Central Otago policy documents are reviewed over the following time period:

- Bylaw 5 years
- Policy 3 years
- Plans 5 years
- Strategies 5 years
- Guidelines 5 years

No set timeframes apply to community owned documents.

Longer timeframes may apply when a policy or document is drawn directly from legislation – in these instances, timeframes follow the relevant act.

Policies are reviewed annually where appropriate.

## **Compliance**

Compliance is calculated based on the number of items on this register that meet the timeframes above. The following exclusions have been made:

- Reserve Management Plans have been excluded from compliance figures.
- Community owned plans have been excluded from compliance figures as they are administered directly by the community.
- Community response plans have been excluded from compliance figures as they are administered by the Otago Regional Council.
- The Regional Identity has been excluded from compliance figures as there is no one set document to base the calculation on.

#### **Publication**

All Central Otago policies adopted by Council are published externally.

Policies that primarily relate to the management of staff, including human resource provisions, are not published. These policies have been marked as 'internal' on the register.

Publication generally refers to the Council website codc.govt.nz. Some work also appears on the Central Otago New Zealand website centralotagonz.com. The Long-term Plan and related policies are also published in hard copy.



#### 25.4.4 AUDIT NZ DRAFT REPORT ON 2024 ANNUAL AUDIT

#### Doc ID: 2491248

Report Author:	Paul Morris, Acting Group Manager - Governance and Business Services	
Reviewed and authorised by:	Peter Kelly, Chief Executive Officer	

#### 1. Purpose

To consider the draft report from Audit NZ on the findings of the June 2024 annual audit.

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#### Recommendations

That the report be received.

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#### 2. Discussion

#### 3. Discussion

Council has a legislative requirement to complete external audits of annual reports and the long-term plan through Audit New Zealand. Audit New Zealand complete a governance report on their findings and any recommendations for improvements. A schedule of actions is then created and allocated to staff to manage the completion of these recommendations.

Since the Committee's last meeting, staff have received and commented on the management report for the 2023/24 Annual Report. The report will be finalised once the committee has had a chance to comment and/or approve the actions proposed by management.

There are 6 new recommendations made by AuditNZ detailed in the report. We have agreed to 3 of the recommendations and disagreed with the remainder. There are three recommendations from the 2021 Audit New Zealand Management Reports. Appendix 1 of AuditNZ's report details the outstanding actions from previous audits. We have completed one and the remaining two will be completed by year end 2026

#### 4. Attachments

Appendix 1 - CODC 24J draft RTG sent 26.2.25.docx J

# AUDIT NEW ZEALAND Mana Arotake Aotearoa **Report to the Council** on the audit of Central Otago District Council For the year ended 30 June 2024

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## **Key messages**

We have completed the audit for the year ended 30 June 2024. This report sets out our findings from the audit and draws attention to areas where the Central Otago District Council (the District Council) is doing well and where we have made recommendations for improvement.

#### **Audit opinion**

We have issued an unmodified audit opinion on 27 November 2024.

Without modifying our opinion and considering the public interest in climate change related information, we drew attention to the "measuring emissions" disclosure on page 25 of the annual report, which outlines the uncertainty in the reported greenhouse gas emissions.

#### Matters identified during the audit

Our audit plan outlined the key matters identified for the audit. We have detailed the nature of these matters in section 3 of the report and the results from our procedures to address these. Section 4 of this report discusses any other matters that we encountered during the audit and our recommendations therein.

#### Thank you

We would like to thank the Council, management, and staff for their assistance during the audit.

Chantelle Gernetzky Appointed Auditor 24 February 2025

## 1 Recommendations



Our recommendations for improvement and their priority are based on our assessment of how far short current practice is from a standard that is appropriate for the size, nature, and complexity of your business. We use the following priority ratings for our recommendations.

Explanation	Priority
Needs to be addressed urgently	Urgent
These recommendations relate to a significant deficiency that exposes the District Council to significant risk or for any other reason need to be addressed without delay.	
Address at the earliest reasonable opportunity, generally within six months	Necessary
These recommendations relate to deficiencies that need to be addressed to meet expected standards of best practice. These include any control weakness that could undermine the system of internal control.	
Address, generally within six to 12 months	Beneficial
These recommendations relate to areas where the District Council is falling short of best practice. In our view it is beneficial for management to address these, provided the benefits outweigh the costs.	

#### 1.1 New recommendations

The following table summarises our recommendations and their priority.

Recommendation	Reference	Priority
Inconsistency of 2023/24 rates	5.1	Necessary
Future year's rates resolutions should be checked for consistency against the rating funding impact statements included in the District Councils Annual Plan or long-term plan, before these documents are approved by Council.		
Road smoothness measure	5.2	Necessary
For the purpose of measuring road smoothness, the District Council should perform actual traffic counts at least every two years and have a robust estimation process to consider estimates every two years.		
Contract data for unit rates	5.3	Necessary
For the purpose of three waters asset valuations, the District Council should maintain its own contract data, and ensure the valuer obtains all the financial data including for vested assets for their valuation and assessment of unit rates.		

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Recommendation	Reference	Priority
Completeness of Waste Assets	5.4	Necessary
Ensure all assets in an asset class are included in future valuations to ensure compliance with accounting standards.		
Completeness of interest register	5.5	Necessary
Disclose all interests in interest declarations. This includes director, shareholder and trustee interests, as well as any other known pecuniary or non-pecuniary interests.		
One up approval of expenditure	5.6	Necessary
Ensure there is adequate one up approval for expenditure and sensitive expenditure transactions.		

#### 1.2 Status of previous recommendations

Set out below is a summary of the action taken against previous years' recommendations. Appendix 1 sets out the status of previous year's recommendations in detail.

Priority	Priority			
	Urgent	Necessary	Beneficial	Total
Open recommendations	-	3	-	3
Implemented or closed recommendations	1	3	-	4
Total	1	6	-	7

## 2 Our audit report

#### 2.1 We issued an unmodified audit report



We issued an unmodified audit report on 27 November 2024. This means we were satisfied that the financial statements and statement of service performance present fairly the District Council's activity for the year and its financial position at the end of the year.

The District Council has chosen to include a measure of its greenhouse gas (GHG) emissions in its performance information. Without modifying our opinion and considering the public interest in climate change related information, we drew attention to the "measuring emissions" disclosure on page 25 of the annual report, which outlines the uncertainty in the reported GHG emissions. Quantifying GHG emissions is subject to inherent uncertainty because the scientific knowledge and methodologies to determine the emissions factors and processes to calculate or estimate quantities of GHG sources are still evolving, as are GHG reporting and assurance standards.

#### 2.2 Uncorrected misstatements

The financial statements are free from material misstatements, including omissions. During the audit, we discussed all identified misstatements with management, other than those which were clearly trivial. Management corrected all misstatements identified and no uncorrected misstatements remain.

#### 2.3 Corrected misstatements

We also identified misstatements that were corrected by management. The corrected misstatements are listed in Appendix 2.

#### 2.4 Quality and timeliness of information provided for audit



We received a set of draft financial statements on commencement of our audit. We provided a listing of our information requirements within our Audit Dashboard file sharing system. This includes the dates we required information. Information was generally supplied by the due date.

Underlying assessments for key financial areas including valuations, were of good quality. Corrections required to the financial statements were related to both financial reporting and service performance reporting. A list of corrected misstatements can be found in Appendix 2. Overall, management were supportive and engaged in assisting us with queries for themselves and their experts, particularly in key judgement areas.

We will seek cost recovery for the additional time incurred reviewing the road condition measure, as well as the additional time spent on rates.

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#### 3 Matters raised in the Audit Plan



In our Audit Plan of 19 August 2024, we identified the following matters as the main audit risks and issues:

#### 3.1 Accounting and valuation of property, plant, and equipment

PBE IPSAS 17, *Property, Plant and Equipment*, requires that valuations are carried out with sufficient regularity to ensure that the carrying amount does not differ from fair value.

The District Council has revalued its water supply, wastewater and stormwater infrastructure assets and solid waste assets as at 30 June 2024. The valuations were externally completed by Rationale Limited (for three waters) and Utility 2017 Limited (for solid waste) using the optimised depreciation replacement cost approach.

We confirmed the assumptions and methodology applied were appropriate, and that the valuations comply with relevant accounting standards. The valuations were accounted for correctly in the financial statements.

#### 3.2 Fair value assessment of property, plant, and equipment (non-revaluation year)

A revaluation for roading assets was not carried out, instead a fair value assessment was completed. Utility 2017 Limited performed this assessment in order for the District Council to conclude that a full revaluation was not required. We are satisfied that for roading assets, the carrying value did not differ materially from fair value and hence a full revaluation was not required.

We also reviewed the District Councils assessment for land, buildings and parks and reserves assets as at 30 June 2024 and performed our own calculations. For these asset classes, we are also satisfied that the carrying value did not differ materially from fair value and hence a full revaluation was not required.

#### 3.3 Significant capital projects and work in progress

The District Council's long-term plan (LTP) included capital projects, such as the Cromwell Wastewater and Lake Dunstan water supply upgrades.

Accounting for capital projects, that are either completed during the year or in progress at balance date, requires assumptions and judgements to be made that can have a significant effect on the financial statements, including:

- assessing the nature of costs and either capitalising these as work in progress (WIP), or recognising these as expenses;
- identifying asset components and assigning appropriate useful lives to these components; and

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 identifying the appropriate date of capitalising the asset, transferring costs from work in progress to asset additions and the commencement of depreciation of the asset.

The District Council capitalised \$7 million from WIP to property, plant and equipment in 2023/24. This was due to a number of major projects that were in-progress in 2022/23 being completed in 2023/24. These projects included the Lake Dustan Water Supply scheme at Clyde and Ranfurly public toilets. Our audit procedures focused on the review of:

- the correct classification of costs as either capital or operating in nature;
- appropriate capitalisation point for completed assets, including transfers from WIP;
- assessing the reasonableness of depreciation rates and useful lives applied to asset components; and
- reviewing the disclosures within the financial statements.

There were no matters to report resulting from our audit procedures.

#### 3.4 The risk of management override of internal controls

Management is in a unique position to perpetrate fraud because of management's ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Auditing standards require us to treat this as a significant risk on every audit.

To address this risk, during the audit we:

- tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements;
- reviewed accounting estimates for bias (including valuations) and evaluated
   whether there was any risk of material misstatement due to fraud from bias; and
- evaluated the business rationale of any significant transactions that were outside the normal course of business, or that otherwise appeared to be unusual given our understanding of the District Council.

We found no indications of management override that would result in a material misstatement in the financial statements due to fraud.

#### 3.5 "Local Water Done Well" programme

"Local Water Done Well" is the Government's plan to address New Zealand's long-standing water infrastructure challenges. As part of this:

- in February 2024, the Government passed legislation that repealed the affordable three waters reform legislation passed into law by the previous Government; and
- the Local Government (Water Services Preliminary Arrangements) Act 2024 was enacted on 2 September 2024. This establishes the Local Water Done Well framework and the preliminary arrangements for the new water services system.

Given the impacts expected from the new legislation, the District Council disclosed the matter in the notes to the financial statements (under events subsequent to balance date). The District Council have also disclosed that the changes to date did not have an impact on the 2023/24 financial statements and statement of service performance. We reviewed the disclosure and concluded it was appropriate.



### 4 Assessment of internal controls



The District Council, with support from management, is responsible for the effective design, implementation, and maintenance of internal controls. During our audit, we considered the internal controls relevant to preparing the financial statements and the service performance information. We

reviewed internal controls relevant to the audit to design audit procedures that are appropriate in the circumstances. Our findings relate to our normal audit work and may not include all weaknesses in internal controls.

#### 4.1 Control environment

The control environment reflects the overall attitudes, awareness, and actions of those involved in decision-making in the organisation. It encompasses the attitude towards the development of accounting and performance estimates and its external reporting philosophy and is the context in which the accounting system and control procedures operate. Management, with the oversight of the Council, need to establish and maintain a culture of honesty and ethical behaviour through implementation of policies, procedures, and monitoring controls. This provides the basis to ensure that the other components of internal control can be effective.

We performed a high-level assessment of the control environment, risk management process, and monitoring of controls relevant to financial and service performance reporting. We considered the overall attitude, awareness, and actions of the Council and management to establish and maintain effective management procedures and internal controls.

No matters have come to our attention that we consider would affect the culture of honesty and ethical behaviour of the District Council. The elements of the control environment provide an appropriate foundation for other components of internal control.

#### 4.2 Internal controls

Internal controls are the policies and processes that are designed to provide reasonable assurance as to the reliability and accuracy of financial and non-financial reporting. These internal controls are designed, implemented, and maintained by the Council and management.

We reviewed the internal controls, in your information systems and related business processes. This included the controls in place for your key financial and non-financial information systems.

We have set out the status of internal control recommendations from previous years' reports to the District Council in Appendix 1.

## 5 Other matters identified during the audit



In this section, we discuss other matters we identified during the audit and any relevant recommendations for improvement.

#### 5.1 Inconsistency of 2023/24 rates

As part of our review of the District Councils rates revenue, we noted several inconsistencies between the individual rates disclosed in the 2023/24 Annual Plan and the rates disclosed in the 2023/24 rates resolution. We raised concerns with management on the potential legislative breach and the risk of the District Council getting legally challenged. Management sought independent legal advice on this issue from Simpson Grierson, who advised the following:

"Our position is that we do not confirm that there is a breach of section 23(2)(b) of the LGRA. Our position is that the rates resolution (unfortunately but not unlawfully) sets the rates by reference to another document. This document is in the adopted annual plan which is referenced in the resolution. The irregularity is that the resolution also seeks to specify this document separately from what is contained in the adopted annual plan, and in doing that attaches an incorrect version.

The resolution manifests a clear intention to set the rates as adopted in the annual plan Rating Policy (FIS). That is what it was lawfully required to do. It apparently understood it had done that because the rates as assessed are in accordance with the adopted annual plan. Therefore there is no breach of section 23(2)(b). There are some incorrect words in the resolution, but our advice is that it is appropriate to ignore them: the resolution makes sense without them. It is also our opinion that if this came before the High Court it is highly likely it would agree.

Applying the contingent liability definition, our advice is:

The possible obligation will only arise if:

- there is a judicial review of 2023/24 rates (presumably from someone who has not yet paid rates), and
- b. the judicial review is successful (contrary to our opinion), and
- c. the High Court decides to grant relief (that outstanding rates are not lawfully payable) despite the evidence that the rates that have been assessed over a year ago are exactly what the Council intended to assess and what a sensible interpretation of the rates resolution meant them to be.

To be clear, in our opinion the probability that all of these three circumstances arising is extremely low. In the unlikely event they do all eventuate the cost to the Council will be the

costs of the proceedings and the amount of unpaid 2023/24 rates on the rating unit in question".

In terms of the financial impact, the difference between the rates set using the annual plan rates and the rates resolution rates was an increase of \$444,000 over projected total revenue.

We also raised this matter with the OAG Legal team and our Audit Quality team. We concluded that there is no impact on our audit opinion as the likelihood of any legal challenge/successful claim appears very low, based on the District Councils legal advice and the financial exposure is immaterial. While there is an acknowledged "irregularity", the legal advice concludes this was no breach of s23(2)(b) of the Local Government (Rating) Act 2002. This does not appear to be a matter that is of such importance that it is fundamental to the users' understanding of the financial statements. There is no material impact on the ratepayer.

The District Council has included the following disclosure in their annual report, which we have assessed as appropriate:

"Council resolved to adopt the Annual Plan 2023/24 on 28 June 2023 which contained the correct version of the councils rating policy. It then set rates by reference to an incorrect rating policy and the adopted annual plan rating policy. Council has assessed the rates based on the rating policy in the adopted 2023/24 Annual Plan. Legal advice has confirmed that the incorrect reference is to be treated as having no legal effect. Therefore, considers it has adopted the rates for the 2023/24 year correctly. The potential for any financial impact is remote".

#### Recommendation

We recommend that future year's rates resolutions are checked for consistency against the rating funding impact statements included in the Annual Plan or long-term plan. This check should be performed before these documents are added to the District Council meeting agenda papers and approved by Council.

#### Management comment

Agreed. The process around achieving the rates resolution at the same time as adopting an Annual/Long-term Plan have been changed and on the advice of Simpson Grierson. The rates resolution will be detailed in a separate resolution which can be checked directly against the Annual Plan/ Long-term Plan FIS rather than referencing to attached documents. It will remove the potential for the type of error that occurred in 23/24 year.

#### 5.2 Road smoothness measure: variance between traffic counts and estimates

We tested the inputs to the "the average quality of ride on the sealed road network, measured by smooth travel exposure" measure.

One of the inputs into determining the results for this measure is the "traffic counts" and "estimates" recorded. We obtained this data from the District Council and noted the overall

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difference between the counts and estimates was above our materiality threshold assigned to this measure. We have investigated significant differences of more than 50% between the estimate and the count. Where the explanation has been acceptable and supportable we removed the difference from our assessment, therefore, our final assessment was that the difference between the VKT (Vehicle Kilometres travelled) for counts that have occurred in the past two years is 3.2%. This indicates the counts are generally lower than the estimates and below our materiality threshold.

We reviewed the data further to understand if all the higher classification roads had a count performed in the last 2-3 years. We noted the following:

- The District Council has 16 roads that are (or have sections) classified as Arterial
  or Primary Collector or secondary collector<sup>1</sup>. Those 16 roads are broken up into
  124 carriageway sections.
- Out of the 16 roads noted above, 10 had at least one carriageway counted in the last three years.
- We verified in the RAMM database that all 124 carriageways had an updated estimate performed on 29 June 2024.

Overall, 63% of estimates have been updated in the past two years, 66% in the past three years and 34% are older than three years. Therefore the 34% of older estimates and counts are not for arterial, primary and secondary collector roads (which are the higher classification roads).

#### Recommendation

We expect the District Council to perform actual counts at least every two years, have a robust estimation process and to consider estimates every two years.

We understand that all carriageways cannot be counted every year as that would be a very significant and time-consuming exercise for the District Council, and there could be hundreds of counts across one point of a carriageway.

#### **Management comment**

We acknowledge the feedback provided and agree that it is not practical to count all carriageway sections every year due to the significant resources required. Your expectation to perform actual counts at least every two years could be interpreted in several ways. Two possible interpretations and their financial implications are summarised as follows:

<sup>&</sup>lt;sup>1</sup> Based on the NZTA One Network Road Classification (ONRC).

2 Yearly Inspection	Annual No inspections required	Min No Traffic Counter Machines required	Additional Unbudgeted Capex required	Additional Opex to deliver programme
All Carriageway sections	1251	31	Approx \$150,000	Approx \$100,000pa
One carriageway section on every road	555	14	Approx \$55,000	Approx \$35,000 pa

Surveying carriageway sections classified as arterial or primary collector at least every two years could be accommodated into the existing traffic count programme with acceptable financial implications. It would impact the extent to which other surveys could be completed by the impact of this is unlikely to be material. Council does not expect to be able to achieve this for the 2024/25 financial year without financial consequence.

Council has a robust process for updating estimated counts annually using the REG Traffic Count Estimation tool. This was discussed during the audit and is understood to be satisfactory. This process allows us to refine the actual traffic count programme and ensures that traffic volume data remains a valuable input into a range of workstreams and projects. The estimation process relies heavily on the actual count data. A diverse range of traffic count locations is essential to ensure the accuracy of estimations. A rigid traffic counting programme, as suggested by the recommendation, that focuses solely on the highest volume roads will improve the accuracy of STE calculations but may be detrimental to:

- The use of traffic count data as a key input into Council's track (and unsealed) road strategy currently planned for development beginning in 2025.
- Responding to public enquiries relating to changing road use and concerns over vehicle speed.
- Planning for sealed road resurfacing as traffic count data informs design choices.
- Understanding heavy vehicle movement to protect Council's aging network of bridges.

Council is quite uncomfortable with a recommendation to significantly modify the traffic counting programme. The long-term financial implications of doing so are significant and the reallocation of resources may be detrimental to transportation levels of service in some areas.

#### 5.3 Contract data for unit rates

As part our audit of the water, wastewater and stormwater assets valuation, we needed to assess the unit rates used in estimating the replacement cost within these valuations.

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To inform this assessment, we requested the District Council's analysis of the recent cost information used to develop these unit rates. We noted the following key points in the District Council's analysis:

- As part of the initial data provision to the valuer, the District Council provides cost information for any capital works completed in the prior 12 months, or any contracts that have spanned multiple years and have been completed in the prior year.
- Some unit rates were adjusted based on costs for capital work undertaken by the District Council in 2023/24. This largely related to plant assets.
- The District Council did not have sufficient contract data from 2023/24 to support changes in pipe rates. There will be sizeable pipe renewal contracts let in 2024/25 which will be used to review pipe rates for the 2024/25 valuation.
- For 30 June 2023 valuation, the District Council engaged Beca to complete a full valuation review of two largest wastewater treatment sites. This was incorporated into the 2022/23 valuation and has been inflated in the 2023/24 valuation. It is the District Council's intention to undertake a full valuation for all treatment sites following significant upgrades.

We also reviewed the contract data provided by the valuer, which included the District Council data for new asset additions but did not include data on vested assets, amounting to \$2.5 million.

#### Recommendation

The District Council should maintain its own contract data for construction of assets, and ensure the valuer obtains all the financial data including for vested assets. This will further ensure the use of appropriate unit rates in the valuation process.

#### Management comment

There will always be occasions when we will not have recent rates for replacement of some assets as these are not all renewed annually. Council utilises any relevant recent contract rates that it has from its own procurement processes, and will be working with Gore, Clutha, and Waitaki District Councils to address any gaps in our recent data. This will provide a consistent collective basis for our asset valuations.

#### 5.4 Completeness of Waste Assets

During our review of the solid waste asset valuation completed by Utility 2017 Limited, we compared the valuers' asset listing to the District Council's fixed asset register and noted that assets totalling \$212,875 were not included in the valuation.

PBE IPSAS 17, paragraph 51 states that "If an item of property, plant and equipment is revalued, the entire class of property, plant and equipment to which that asset belongs shall be revalued."

#### Recommendation

The District Council should ensure all assets in an asset class are included in future valuations to ensure compliance with accounting standards.

#### Management comment

Agreed. Of the \$212k, \$103K relates to land, being two landfills which is within the land category and is revalued as part of the land asset class. We propose to reclassify appropriate waste assets to its own class for the 24/25 year.

#### 5.5 Completeness of interest register

During our review of related party transactions, as a completeness check, we conducted a Companies Register search of all senior management and Council members. We noted some director and/or shareholder interests on the Companies Register which were not declared in the interest declarations. This creates a risk that not all related parties are well identified and transactions with related parties are not appropriately approved and managed.

#### Recommendation

We recommend the District Council ensure all interests are declared in interest declarations. This includes director, shareholder and trustee interests, as well as any other known pecuniary or non-pecuniary interests.

#### Management comment

Sec 54H of the Local Government Act 2002 puts the responsibility of making declarations on the members It is the responsibility of each member to ensure that they fulfil the obligations imposed on them under this subpart.

- (2) A Registrar is not required to—
- (a) notify any member of—
- (i) that member's failure to make a pecuniary interest return by the due date; or
- (ii) any error or omission in that member's pecuniary interest return; or
- (b) obtain any pecuniary interest return for a member.

We believe that it is for the member to ensure, after discussion with the mayor whether a declaration needs to be made.

We consider ensuring declarations made by senior staff (ELT) to be part of the employment relationship and enforceable at that time.

#### One up approval of expenditure

We reviewed a sample of expenditure items and noted the following from our testing:

- One instance where accommodation booked for conference attendance was approved by the manager attending the conference (that is, self-approval). This expenditure item was also incurred in early June 2023 but recorded in the 2023/24 financial year.
- One instance where expenditure related to the Chief Executive was approved by a
  Group Manager, rather than having one-up approval from the Mayor. (Note this
  was from our testing of sensitive expenditure items relating to travel and
  accommodation).

#### Recommendation

We recommend that the District Council ensure there is adequate one-up approval of all expenditure and sensitive expenditure transactions.

#### Management comment

Agreed.

#### 6 Public sector audit



The District Council is accountable to Parliament, their local community and to the public for its use of public resources. Everyone who pays taxes or rates has a right to know that the money is being spent wisely and in the way the District Council said it would be spent.

As such, public sector audits have a broader scope than private sector audits. As part of our audit, we have considered if the District Council has fairly reflected the results of its activities in its financial statements and non-financial information.

We also consider if there is any indication of issues relevant to the audit with:

- compliance with its statutory obligations that are relevant to the annual report;
- the District Council carrying out its activities effectively and efficiently;
- the District Council incurring waste as a result of any act or failure to act by a public entity;
- any sign or appearance of a lack of probity as a result of any act or omission, either by the District Council or by one or more of its members, office holders, or employees; and
- any sign or appearance of a lack of financial prudence as a result of any act or omission by the District Council or by one or more of its members, office holders, or employees.

We have no other matters to report in relation to the areas above.

## 7 Useful publications



Based on our knowledge of the District Council, we have included some publications that the Council and management may find useful.

Description	Where to find it
Performance reporting	
Performance reporting is an essential part of the public sector's accountability to New Zealanders. Performance reporting is important, but it can also be difficult. This guide is to help those in the public sector who are responsible for preparing performance reports to find and use the many resources the OAG have made available.	On the Office of the Auditor-General's website under publications.  Link: A guide to our resources to support better performance reporting
Public organisations are responsible for reporting their performance to Parliament and the public in a way that meaningfully reflects their organisation's aspirations and achievements. The Auditor-General published a discussion paper that explores five areas for improvement in performance reporting.	On the Office of the Auditor-General's website under publications.  Link: The problems, progress, and potential of performance reporting
The Office of the Auditor-General, the Treasury and Audit New Zealand have jointly prepared good practice guidance on reporting about performance. The guidance provides good practice examples from public organisations in central government. Those working in other sectors may also find this useful.	On Audit New Zealand's website under good practice.  Link: Good practice in reporting about performance — Office of the Auditor-General New Zealand (oag.parliament.nz)
Local government risk management practices	
The Covid-19 pandemic is a stark reminder for all organisations about the need for appropriate risk management practices. In our audit work, we often see instances where councils do not have effective risk management. This report discusses the current state of local government risk management practices and what councils should be doing to improve their risk management.	On the Office of the Auditor-General's website under publications.  Link: Observations on local government risk management practices

Description	Where to find it	
Public accountability		
Public accountability is about public organisations demonstrating to Parliament and the public their competence, reliability, and honesty in their use of public money and other public resources. This discussion paper explores how well New Zealand's public accountability system is working in practice.	On the Office of the Auditor-General's website under publications.  Link: Building a stronger public accountability system for New Zealanders	
The Office of the Auditor-General asked public organisations for an update on their response to the recommendations in their 2022 report "Improving value through better Crown entity monitoring".	On the Office of the Auditor-General's website under publications.  Link: Response to our recommendations about improving Crown entity monitoring	
Setting and administering fees and levies for cost red	covery	
This good practice guide provides guidance on settings fees and levies to recover costs. It covers the principles that public organisations should consider when making any decisions on setting and administering fees and levies. It also sets out the matters public organisations should consider when calculating the costs of producing goods or providing services and setting charges to recover those costs.	On the Office of the Auditor-General's website under publications.  Link: Setting and administering fees and levies for cost recovery: Good practice guide	
Managing conflicts of interest involving council emp	loyees	
This article discusses findings across four councils on how conflicts of interest of council employees, including the Chief Executive and staff, are managed.	On the Office of the Auditor-General's website under publications.  Link: Getting it right: Managing conflicts of interest involving council employees	
Establishing a new "public entity"		
This document is for people making policy decisions about establishing a new public entity. It sets out questions to help you consider what accountability requirements a new public entity should have.	On the Office of the Auditor-General's website under publications.  Link: Accountability requirements to consider when establishing a new "public entity"	

Description	Where to find it
Covid-19 implications for financial reporting and aud	lit in the public sector
Audit New Zealand Executive Director Steve Walker and Head of Accounting Robert Cox joined an online panel hosted by Victoria University of Wellington and the External Reporting Board. They discuss the effects of Covid-19 and the economic recovery on financial reporting and audit in the public sector.	On our website under good practice.  Link: Covid-19 page  Link: Webinar
Model financial statements	
Our model financial statements reflect best practice we have seen. They are a resource to assist in improving financial reporting. This includes:  • significant accounting policies are alongside the notes to which they relate;  • simplifying accounting policy language;  • enhancing estimates and judgement disclosures; and	Link: Model Financial Statements
<ul> <li>colour, contents pages and subheadings to assist the reader in navigating the financial statements.</li> </ul>	
Tax matters	
As the leading provider of audit services to the public sector, we have an extensive knowledge of sector tax issues. These documents provide guidance and information on selected tax matters.	On our website under good practice.  Link: Tax Matters
Client substantiation file	
When you are fully prepared for an audit, it helps to minimise the disruption for your staff and make sure that we can complete the audit efficiently and effectively.  We have put together a collection of resources called the Client Substantiation File to help you prepare the information you will need to provide to us so we can complete the audit work that needs to	On our website under good practice.  Link: Client Substantiation File
be done. This is essentially a toolbox to help you collate documentation that the auditor will ask for.	

#### **Description** Where to find it Sensitive expenditure The Auditor-General's good practice guide on On the Office of the Auditor-General's sensitive expenditure provides practical guidance website under good practice. on specific types of sensitive expenditure, outlines Link: Sensitive expenditure the principles for making decisions about sensitive expenditure, and emphasises the importance of senior leaders "setting the tone from the top". It also describes how organisations can take a goodpractice approach to policies and procedures for managing sensitive expenditure. **Conflicts of interest** On the Office of the Auditor-General's The Auditor-General has published guidance on conflicts of interest. A conflict of interest is when website under 2019 publications. your duties or responsibilities to a public Link: Conflicts of interest organisation could be affected by some other interest or duty that you have. The material includes a printable A3 poster, an animated video on predetermination and bias, gifts and hospitality, and personal dealings with a tenderer. There is also an interactive quiz. These can all be used as training resources for your own employees. Severance payments Because severance payments are discretionary and On the Office of the Auditor-General's sometimes large, they are likely to come under website under 2019 publications. scrutiny. Link: Severance payments The Auditor-General has released updated good practice guidance on severance payments. The guide is intended to help public sector employers when considering making a severance payment to a departing employee. It encourages public organisations to take a principled and practical approach to these situations. The update to the 2012 good practice guidance reflects recent case law and changes in accounting standards.

	Description	Where to find it
	The Auditor-General's report on the results of recen	t audits
	The Office of the Auditor-General publishes a report on the results of each cycle of annual audits for the sector.	On the Office of the Auditor-General's website under publications.
		Links: Observations from our central government work in 2022/23
		Tertiary education institutions: 2022 audit results and what we saw in 2023
		Insights into local government: 2023
	Good practice	
	The Office of the Auditor-General's website contains a range of good practice guidance. This includes resources on:	On the Office of the Auditor-General's website under good practice.  Link: Good practice
	audit committees;	Link. Good practice
	• conflicts of interest;	
	discouraging fraud;	
	• good governance;	
	• service performance reporting;	
	• procurement;	
	• sensitive expenditure; and	
	• severance payments.	
Procurement		
	Value for money is an important measure of public sector performance that helps public organisations to strike the right balance between what is spent and what is achieved. In this article, the Auditor-General describes the public sector's challenge with defining, assessing, the reporting on value for money.	On the Office of the Auditor-General's website under publications.  Link: Value for money – a simply complex problem

Description	Where to find it
The Office of the Auditor-General are continuing their multi-year work programme on procurement.	On the Office of the Auditor-General's website under publications.
They have published an article encouraging reflection on a series of questions about procurement practices and how processes and procedures can be strengthened.  Whilst this is focused on local government, many of the questions are relevant to all types of public sector entities.	Links: Strategic suppliers: Understanding and managing the risks of service disruption Strategic suppliers: Understanding and managing the risks of service disruption - follow-up Getting the best from panels of suppliers Local government procurement



# **Appendix 1: Status of previous recommendations**

# **Open recommendations**

Recommendation	First raised	Status	
Necessary			
Fully Depreciated Assets and depreciation ra	ates		
Management should review the accounting policy for its assets to ensure that it is consistent with the depreciation rates in the fixed asset register. Management can also perform a review of the utilisation of their fully depreciated assets and remove them from the FAR, if they are no longer in use.	2021	No progress  As at 30 June 2024, fully depreciated assets with a gross carrying value of \$6.7 million were identified in the fixed asset register.  It is anticipated that this will start in the new financial year and be completed by 30 June 2026	
System password settings			
Previously we noted that certain user authentication password settings were not consistent with the Generally Accepted Leading Practice (for example, the minimum length of a password is six characters and the password complexity requirement is disabled). Weak password settings increase the risk of unauthorised access to Council information systems.	2021	In progress  We understand the new Authentication Policy has been approved and being implemented. Implementation in relation to changes has been completed by end of November 2024 for users.  This project is broader than just changing the password length and is attempting to stop poor practice. We will follow-up on progress as part of the 2024/25 audit.  The requirement is outlined in the Authentication Policy for passwords that meet/exceed Audit NZ requirements have been implemented.	
Update to the sensitive expenditure policy			
The updates to good practice for sensitive expenditure from Office of the Auditor-General guidelines should be incorporated into the sensitive expenditure policy.	2021	In progress  During our review of the latest policy, we noted that further improvements can be made by adding the following:  The entity should have travel policies and procedures that require initial consideration of	

Recommendation	First raised	Status
		technology enabled solutions as opposed to travel in person.
		<ul> <li>Policies to specify the process for amending the policies and procedures.</li> </ul>
		<ul> <li>Claims relating to sensitive expenditure need to be in English or Te reo Maori (or independently translated before payment).</li> <li>We will undertake a review of the sensitive expenditure policy and make adjustments as necessary before 30th June 2026</li> </ul>



# Implemented or closed recommendations

Recommendation	First raised	Status	
Urgent			
Performance reporting controls			
The District Council should establish internal controls around the performance reporting process. This should include at a minimum:  • review of the Annual Plan to the approved long-term plan for accuracy, completeness and consistency of performance measures and targets;  • review of the Annual Report	2022/23	Closed  We noted that the correct measures and targets were reported against in the 2023/24 annual report. On this basis, we consider this matter to be closed.	
Template to the approved Annual Plan at the beginning of the financial year to ensure that supporting information is collated and reported on the correct performance targets throughout the financial year; and			
tracing of selected performance measures to supporting documentation provided by technical or support personnel to ensure that the performance measure achievement is accurately reported.			
Necessary			
Completeness of Infrastructure assets			
The District Council should ensure that three waters asset additions are recorded completely in the Assetic system. Regular reconciliation should be conducted between the contractor's schedule of completed projects and the Assetic system to identify any asset omissions, duplications or other errors.	2022/23	Closed  As part of our review of the revaluation, we performed a completeness check between the valuer's data and the District Councils asset data for the three waters assets and found no issues.	

Recommendation	First raised	Status
Water connections report		
The water connections report should be run at year end to ensure the accuracy of water connections disclosed in, or utilised in the calculation of other, performance measures.	2022/23	Closed  The water connections report was run at year end in 2023/24.
Reconciliation of fixed asset register to financial statements		s
A reconciliation of the value of property, plant and equipment contained in the fixed asset register and the value reported in the annual report should be undertaken.	2022/23	Closed  Adjustments were made to reconcile the fixed asset register to the general ledger and this was reflected in the PPE note in the financial statements.



# **Appendix 2: Corrected misstatements**

#### Corrected disclosure deficiencies

During the audit, we identified a number of disclosure deficiencies. They included the following:

#### **Detail of disclosure deficiency**

Statement of Financial Position corrected to ensure 2022/23 Net Assets agreed to Total Equity.

Accounting policy heading amended to be consistent (accounting policy was noted as "Creditors and Other payables" but Note 10 was noted as "Trade and other payables").

Rates in the rates resolution approved in Council Meeting differed from the Annual Plan. An additional disclosure was added on this matter in Note 2(i) (explained in section 5.1 above).

Correcting accounting policy for revenue exchange and non-exchange classifications thus also correcting of Note 2(viiI) exchange and non-exchange classifications.

There was no accounting policy disclosed for "Personnel costs". This was subsequently added in Note 3.

Reserve Funds - Updated note reference from Note 10 to Note 6.

Note 4 updated audit fee disclosure and added line for audit fee for debenture trust assurance engagement.

Note 9 other receivables correction of the financial years disclosed in the narrative. Reference in financial statements also updated to ensure Receivables in the financial statements agreed to the notes.

Note 10 changed the inventory name from "Land held for resale" to "Land and development cost held in the process of production for sale".

Note 14 added disclosure required under the Local Government Act to include the depreciation and amortisation expense by group of activity.

Note 15 Intangible assets, total corrected for accumulated amortisation table for 2023/24.

Note 16 Insurance updated to include comparative year figures.

Note 19 Capital commitments - figure for water systems updated to \$2,906k from \$3,639k.

Note 20 Operating lease commitments amounts updated.

Note 21 LGFA borrowings figure updated in the Contingent Liabilities note.

Note 23 Remunerations updated to round figures to the nearest \$000.

Updated disclosure per PBE IPSAS 20.34 - For key management personnel, disclose: (a) the aggregate remuneration of key management personnel and the number of individuals, determined on a full-time equivalent basis, receiving remuneration within this category, showing separately major classes of key management personnel and including a description of each class included.

#### **Detail of disclosure deficiency**

Note 24 Financial Instruments note updated to reflect correct current year figures.

Prior year and current year correction of the Receivables and Payables amounts (to exclude the prepayments and GST from Receivables, and revenue in advance from Payables as these items are not recognised as financial instruments).

PBE IPSAS 2 *Cash flow statements*, paragraph 55A required disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. Comparative information included.

Note 25 Internal loans interest figure corrected for "Governance and Corporate Services".

Note 27 Events subsequent to balance date updated:

- "Local Water Done Well" disclosure updated to reflect the latest status of the legislation.
- Disclosure added on resignation of Mayor after balance date.
- The District Council's arrangement with bank for a customised average rate loan facility added.

Note 28 added "Reconciliation of Financial Statements Notes Reclassified" – explains what reclassifications were made within revenue and expenditure balances, and what prior year amounts were updated to ensure consistency across the two years.

Also added disclosure to explain restatement of prior year figures in financial instruments note.

Financial prudence benchmark graphs updated for any errors or inconsistencies identified.

Expanded disclosures to ensure compliance with the Local Government Act 2002 requirement: "An annual report must include a report on the activities that the local authority has undertaken in the year to establish and maintain processes to provide opportunities for Māori to contribute to the decision-making processes of the local authority".

#### **Corrected performance reporting misstatements**

#### **Detail of misstatement**

"Surveys" disclosure on page 24 updated to disclose the number of responses and margin of error of survey results.

"Estimating roading roughness" disclosure on page 25 updated to state that the measure is based on the prior year road roughness survey.

For the measure "Compliance to the bacterial and protozoal requirements of the Water Services (Drinking Water Services for New Zealand) Regulations 2022" – results updated to match the updated confirmation provided by Beca.

For the measure "Compliance with discharge consents" - updated the results for Abatement notices to Nil.

# **Appendix 3: Disclosures**

Area	Key messages
Our responsibilities in conducting the audit	We carried out this audit on behalf of the Controller and Auditor-General. We are responsible for expressing an independent opinion on the financial statements and performance information and reporting that opinion to you. This responsibility arises from section 15 of the Public Audit Act 2001.
	The audit of the financial statements does not relieve management or the District Council of their responsibilities.
	Our Audit Engagement Letter contains a detailed explanation of the respective responsibilities of the auditor and the District Council.
Auditing standards	We carried out our audit in accordance with the Auditor-General's Auditing Standards. The audit cannot and should not be relied upon to detect instances of misstatement, fraud, irregularity or inefficiency that are immaterial to your financial statements. The District Council and management are responsible for implementing and maintaining your systems of controls for detecting these matters.
Auditor independence	We are independent of the District Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: International Code of Ethics for Assurance Practitioners, issued by New Zealand Auditing and Assurance Standards Board.
	In addition to the audit, we have carried out a limited assurance engagement related to the District Council's debenture trust deed, which is compatible with those independence requirements. Other than the audit and this engagement, we have no relationship with or interests in the District Council.
Fees	The audit fee for the year is \$188,983 (excluding GST and disbursements), as detailed in our Audit Proposal Letter.
	Other fees charged in the period are \$8,100 for the debenture trust deed assurance engagement.
Other relationships	We are not aware of any situations where a spouse or close relative of a staff member involved in the audit occupies a position with the District Council that is significant to the audit.
	We are not aware of any situations where a staff member of Audit New Zealand has accepted a position of employment with the District Council during or since the end of the financial year.

Audit and Risk Committee





# 25.4.5 RECOMMEND TO COUNCIL APPROVAL OF THE AUDIT ENGAGEMENT LETTER AND THE AUDIT PLAN FOR THE AUDIT OF THE FINANCIAL REPORT FOR THE YEAR ENDING 30 JUNE 2025.

Doc ID: 2497728

Report Author:	Paul Morris, Acting Group Manager - Governance and Business Services
Reviewed and authorised by:	Peter Kelly, Chief Executive Officer

#### 1. Purpose of Report

To consider approval of the Audit Engagement Letter for the audit of the Financial Report year ended 30 June 2025 and recommending to Council the Mayor sign the attached letter. Also to approve the audit plan for the audit of the Financial Report to 30 June 2025 and recommend that plan to Council for approval.

#### Recommendations

That the Audit and Risk Committee

- A. Receives the report and accepts the level of significance.
- B. Approves the Audit Engagement Letter as presented and recommends it to Council for approval.
- C. Recommends to Council the Mayor be authorised to sign the Letter of Engagement.
- D. Approves the Audit Plan for the audit of the Annual Report for the year ended 30 June 2025 and recommends it to Council for approval.

\_\_\_\_\_\_

#### 2. Background

As part of the annual report process the Councils auditors provide to Council an audit engagement letter, an audit plan and a fee proposal. The first two are presented to this committee for review and approval if appropriate. At the time of writing, we do not have a fee proposal. If this is received between now and the meeting, we would take leave to table the fee proposal for discussion as well.

#### 3. Discussion

The attachments provide the expectations of Audit New Zealand in relation to the upcoming audit and their areas of focus. It is a useful tool for Council staff as well. Appendix 1 is the Audit Engagement Letter while Appendix 2 is the Draft Audit Plan.

#### 4. Financial Considerations

This will depend on whether a fee proposal is received in time for discussion

### 5. Options

#### Option 1 – (Recommended)

Approve both documents and recommend to Council for their approval.

#### Advantages:

- Required as part of the audit.
- Provides clarity and sets expectations of timing and responsibilities

#### Disadvantages:

None

#### Option 2

Decides not to recommend.

#### Advantages:

None

#### Disadvantages:

- Indicates to Council the committee does not approve of the attachments
- The Annual audit could be delayed.

#### 6. Compliance

Local Government Act 2002 Purpose Provisions	This decision enables democratic local decision making and action by, and on behalf of communities by providing for a timely audit to give the community confidence in Councils financial management.
	AND/OR
	This decision promotes the (social/cultural/economic/environmental) wellbeing of communities, in the present and for the future by Type here
Decision consistent with other Council plans and policies? Such as the District Plan, Economic Development Strategy etc.	N/A

Considerations as to sustainability, the environment and climate change impacts	N/A
Risks Analysis	N/A
Significance, Consultation and Engagement (internal and external)	N/A

## 7. Next Steps

The Committees recommendations will be part of the 25<sup>th of</sup> June Council agenda for approval.

#### 8. Attachments

Appendix 1 - CODC 25J AEL for signing.pdf 4 Appendix 2 - CODC 25J audit plan final.pdf 4



# **AUDIT NEW ZEALAND**

Mana Arotake Aotearoa

27 May 2025

Level 3, 335 Lincoln Road Addington PO Box 2, Christchurch 8140

Mayor Tamah Alley Central Otago District Council PO Box 122 Alexandra 9340

Cc: Peter Kelly, Chief Executive

Dear Tamah

#### Audit engagement letter

This audit engagement letter is sent to you on behalf of the Auditor-General who is the auditor of all "public entities", including Central Otago District Council (the Council), under section 14 of the Public Audit Act 2001 (the Act). The Auditor-General has appointed me, Yvonne Yang, using the staff and resources of Audit New Zealand, under sections 32 and 33 of the Act, to carry out the annual audits of the Council's financial statements and performance information. We will be carrying out these annual audits on the Auditor-General's behalf, for the year ending 30 June 2025.

#### This letter outlines:

- the terms of the audit engagement and the nature, and limitations, of the annual audit; and
- the respective responsibilities of the governing body (the Council) and me, as the Appointed Auditor, for the financial statements and performance information.

The objectives of the annual audit are:

- to provide an independent opinion on the Council's financial statements and performance information; and
- to report on other matters that come to our attention as part of the annual audit (typically those matters will relate to issues of financial management and accountability).

We will carry out the audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board (collectively the Auditing Standards). The Auditing Standards require that we comply with ethical requirements, and plan and perform the annual audit to obtain reasonable assurance about whether the Council's financial statements and performance information are free from material misstatement. The Auditing Standards also require that we remain alert to issues of concern to the Auditor-General. Such issues tend to relate to matters of financial management and accountability.

A business unit of the Controller and Auditor-General www.auditnz.parliament.nz

#### The Council's responsibilities

Our audit will be carried out on the basis that the Council, as the governing body, acknowledges that it has responsibility for:

- preparing the financial statements and performance information in accordance with any applicable legal requirements and financial reporting standards; and
- having such internal control as determined necessary to enable the preparation of financial statements and performance information that are free from material misstatement, whether due to fraud or error; and
- providing us with:
  - access to all information relevant to preparing the financial statements and performance information such as records, documentation, and other information;
  - all other information, in addition to the financial statements and performance information, to be included in the annual report;
  - additional information that we may request from the Council for the purpose of the audit;
  - unrestricted access to council members and employees that we consider necessary; and
  - written confirmation concerning representations made to us in connection with the audit.

In addition, the Council is responsible for:

- the preparation of the summary financial statements and summary performance information;
- making the audited summary financial statements and summary performance information readily available to the intended users of that information; and
- including our audit report on the summary financial statements and summary performance information in any document that contains that information and that indicates that we have reported on that information.

The Council's responsibilities extend to all resources, activities, and entities under its control. We expect that the Council will ensure:

- the resources, activities, and entities under its control have been operating effectively and efficiently;
- it has complied with its statutory obligations including laws, regulations, and contractual requirements;
- it has carried out its decisions and actions with due regard to minimising waste;

- it has met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector in that it has carried out its decisions and actions with due regard to probity; and
- its decisions and actions have been taken with due regard to financial prudence.

We expect the Council and/or the individuals within the Council with delegated authority, to immediately inform us of any suspected fraud, where there is a reasonable basis that suspected fraud has occurred – regardless of the amount involved. Suspected fraud also includes instances of bribery and/or corruption.

The Council has certain responsibilities relating to the preparation of the financial statements and performance information and in respect of financial management and accountability matters. These specific responsibilities are set out in Appendix 1. Appendix 1 also contains some additional responsibilities relating to the health and safety of audit staff. We expect members of the Council to be familiar with those responsibilities and, where necessary, have obtained advice about them. Appendix 2 outlines respective responsibilities when using Audit New Zealand's client portal tool.

The Council should have documented policies and procedures to support its responsibilities. It should also regularly monitor performance against its objectives.

#### Our responsibilities

#### Carrying out the audit

We are responsible for forming an independent opinion on whether the financial statements of the Council:

- present fairly, in all material respects:
  - o its financial position; and
  - o its financial performance and cash flows for the financial year; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards.

We are also responsible for forming an independent opinion on whether the performance information of the Council:

- presents fairly, in all material respects, the performance for the financial year, including:
  - its performance achievements as compared with the intended levels of service for the financial year; and
  - o its actual revenue and expenses as compared with the forecasts included in the long-term plan and annual plan for the financial year; and
- complies with generally accepted accounting practice in New Zealand.

In addition to the above we are also responsible for forming an independent opinion whether:

- the funding impact statement of the Council, presents fairly, in all material respects, the
  amount of funds produced from each source of funding and how the funds were applied as
  compared to the information included in the long-term plan;
- the statement about capital expenditure for each group of activities of the Council, presents fairly, in all material respects, actual capital expenditure as compared to the budgeted capital expenditure included in the long-term plan; and
- the funding impact statement for each group of activities of the Council, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the long-term plan.

We are also required to report on whether the Council has:

- complied with the requirements of schedule 10 of the Local Government Act 2002 that apply to the annual report; and
- made the disclosures about performance against benchmarks as required by the Local Government (Financial Reporting and Prudence) Regulations 2014.

An audit involves obtaining evidence about the amounts and disclosures in the financial statements and performance information. How we obtain this information depends on our judgement, including our assessment of the risks of material misstatement of the financial statements and performance information, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of accounting estimates, as well as evaluating the overall presentation of the financial statements and performance information.

We do not examine every transaction, nor do we guarantee complete accuracy of the financial statements and performance information. Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with the Auditing Standards.

During the audit, we obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal controls. However, we will communicate to you in writing about any significant deficiencies in internal control relevant to the audit of the financial statements and performance information that we identify during the audit.

During the audit, the audit team will:

- be alert for issues of effectiveness and efficiency in particular, how the Council have carried out their activities;
- consider laws and regulations relevant to the audit;
- be alert for issues of waste in particular, whether the Council obtained and applied the resources of the Council in an economical manner, and whether any resources are being wasted;

- be alert for issues of a lack of probity in particular, whether the Council have met
   Parliament's and the public's expectations of appropriate standards of behaviour in the public sector; and
- be alert for issues of a lack of financial prudence.

#### Our independence

It is essential that the audit team and Audit New Zealand remain both economically and attitudinally independent of the Council; including being independent of management personnel and members of the Council. This involves being, and appearing to be, free of any interest that might be regarded, whatever its actual effect, as being incompatible with the objectivity of the audit team and the Audit New Zealand.

To protect our independence, specific limitations are placed on us in accepting engagements with the Council other than the annual audit. We may accept certain types of other engagements, subject to the requirements of the Auditing Standards. Any other engagements must be the subject of a separate written arrangement between the Council and me or Audit New Zealand.

#### Reporting

We will issue an independent audit report that will be attached to the financial statements and performance information. This report contains our opinion on the fair presentation of the financial statements and performance information and whether they comply with the applicable reporting requirements. The audit report may also include comment on other financial management and accountability matters that we consider may be of interest to the addressee of the audit report.

In addition, we will issue an audit report that will be attached to the summary financial statements and summary performance information. This audit report will contain an opinion that provides the same level of assurance as the audit report on the full financial statements and full performance information.

We will also issue a report that will be sent to the Council. This report communicates any matters that come to our attention during the audit that, in our opinion, are relevant to the Council. Typically, those matters will relate to issues of financial management and accountability. We may also provide other reports to the Council from time to time. We will inform the Council of any other reports we have issued.

Please note that the Auditor-General may publicly report matters that are identified in the annual audit, in keeping with section 21 of the Public Audit Act 2001.

#### Next steps

Please acknowledge receipt of this letter and the terms of the audit engagement by signing the letter in the space provided and returning a copy to me. The terms will remain effective until a new audit engagement letter is issued.

If you have any questions about the audit generally, or have any concerns about the quality of the audit, you should contact me as soon as possible. If, after contacting me, you still have concerns, you should contact the Director of Auditor Appointments at the Office of the Auditor-General on (04) 917 1500.

If you require any further information or wish to discuss the terms of the audit engagement further before replying, please do not hesitate to contact me.

Yours sincerely

Yvonne Yang

**Appointed Auditor** 

On behalf of the Auditor-General

I acknowledge the terms of this engagement and that I have the required authority on behalf of the Council.

Signature: \_\_\_\_\_ Date: \_\_\_\_

Name: Tamah Alley Title: Mayor

# Appendix 1: Respective specific responsibilities of the Council (the governing body) and the Appointed Auditor

#### **Responsibilities of the Council**

#### **Responsibility of the Appointed Auditor**

#### Responsibilities for the financial statements and performance information

You are required by legislation to prepare financial statements and performance information in accordance with legal requirements and financial reporting standards.

You must also ensure that any accompanying information in the annual report is consistent with that reported in the audited financial statements and performance information.

You are required by legislation to prepare the financial statements and performance information and provide that information to us before the statutory reporting deadline. It is normal practice for you to set your own timetable to comply with statutory reporting deadlines. To meet the reporting deadlines, we are dependent on receiving the financial statements and performance information ready for audit and in enough time to enable the audit to be completed. "Ready for audit" means that the financial statements and performance information have been prepared in accordance with legal requirements and financial reporting standards, and are supported by proper accounting records and complete evidential documentation.

We are responsible for carrying out an annual audit, on behalf of the Auditor-General. We are responsible for forming an independent opinion on whether the financial statements:

- present fairly, in all material respects:
  - the financial position; and
  - the financial performance and cash flows for the financial year; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards<sup>1</sup>.

We are also responsible for forming an independent opinion on whether the performance information:

- presents fairly, in all material respects, the performance for the financial year, including:
  - the performance achievements as compared with the intended levels of service for the financial year; and
  - the actual revenue and expenses as compared with the forecasts included in the long-term plan and annual plan for the financial year; and
- complies with generally accepted accounting practice in New Zealand.

In addition to the above we are also responsible for forming an independent opinion whether:

- the funding impact statement the Council, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the long-term plan;
- the statement about capital expenditure for each group of activities of the Council, presents fairly, in all material respects, actual

 $<sup>^{\</sup>rm 1}\,{\rm Or}$  "Public Benefit Entity Standards Reduced Disclosure Regime" if applicable.

Responsibilities of the Council	Responsibility of the Appointed Auditor	
	capital expenditure as compared to the budgeted capital expenditure included in the long-term plan; and	
	<ul> <li>the funding impact statement for each group of activities of the Council presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the long-term plan.</li> </ul>	
	We are also required to report on whether the Council has:	
	<ul> <li>complied with the requirements of schedule 10 of the Local Government Act 2002 that apply to the annual report; and</li> </ul>	
	<ul> <li>made the disclosures about performance against benchmarks as required by the Local Government (Financial Reporting and Prudence) Regulations 2014.</li> </ul>	
	We will also read the other information accompanying the financial statements and performance information and consider whether there are material inconsistencies with the audited financial statements and performance information.	
	Materiality is one of the main factors affecting our judgement on the areas to be tested and on the timing, nature, and extent of the tests and procedures performed during the audit. In planning and performing the annual audit, we aim to obtain reasonable assurance that the financial statements and performance information do not have material misstatements caused by either fraud or error. Material misstatements are differences or omissions of amounts and disclosures that, in our judgement, are likely to influence the audit report addressee's overall understanding of the financial statements and performance information.	
	If we find material misstatements that are not corrected, they will be referred to in the audit opinion. The Auditor-General's preference is for you to correct any material misstatements and avoid the need for them to be referred to in the audit opinion.	
	An audit also involves evaluating:	
	<ul> <li>the appropriateness of accounting policies used and whether they have been consistently applied;</li> </ul>	

Responsibilities of the Council	Responsibility of the Appointed Auditor	
	<ul> <li>the reasonableness of the significant accounting estimates and judgements made by those charged with governance;</li> </ul>	
	the appropriateness of the content and measures in any performance information;	
	<ul> <li>the adequacy of the disclosures in the financial statements and performance information; and</li> </ul>	
	the overall presentation of the financial statements and performance information.	
	We will ask you for written confirmation of representations made about the financial statements and performance information. In particular, we will seek confirmation that:	
	<ul> <li>the adoption of the going concern basis of accounting is appropriate;</li> </ul>	
	all material transactions have been recorded and are reflected in the financial statements and performance information;	
	all instances of non-compliance or suspected non-compliance with laws and regulations have been disclosed to us; and	
	<ul> <li>uncorrected misstatements noted during the audit are immaterial to the financial statements and performance information.</li> </ul>	
	Any representation made does not in any way reduce our responsibility to perform appropriate audit procedures and enquiries.	
	We will ensure that the annual audit is completed by the reporting deadline or, if that is not practicable because of the non-receipt or condition of the financial statements and performance information, or for some other reason beyond our control, as soon as possible after that.	
	The work papers that we produce in carrying out the audit are the property of the Auditor-General. Work papers are confidential to the Auditor-General and subject to the disclosure provisions in section 30 of the Public Audit Act 2001.	
Responsibilities for the accounting records		
You are responsible for maintaining accounting and other records that:  • correctly record and explain the transactions of the Council;	We will perform sufficient tests to obtain reasonable assurance as to whether the underlying records are reliable and adequate as a basis for preparing the financial statements and performance information.	

- enable you to monitor the resources, activities, and entities under your control;
- enable the Council's financial position to be determined with reasonable accuracy at any time;
- enable you to prepare financial statements and performance information that comply with legislation (and that allow the financial statements and performance information to be readily and properly audited); and
- are in keeping with the requirements of the Commissioner of Inland Revenue.

#### **Responsibility of the Appointed Auditor**

If, in our opinion, the records are not reliable or accurate enough to enable the preparation of the financial statements and performance information and the necessary evidence cannot be obtained by other means, we will need to consider the effect on the audit opinion.

#### Responsibilities for accounting and internal control systems

You are responsible for establishing and maintaining accounting and internal control systems (appropriate to the size of the Council), supported by written policies and procedures, designed to provide reasonable assurance as to the integrity and reliability of financial and performance information reporting.

The annual audit is not designed to identify all significant weaknesses in your accounting and internal control systems. We will review the accounting and internal control systems only to the extent required to express an opinion on the financial statements and performance information.

We will report to you separately, on any significant weaknesses in the accounting and internal control systems that come to our notice and that we consider may be relevant to you. Any such report will provide constructive recommendations to assist you to address those weaknesses.

#### Responsibilities for preventing and detecting fraud and error

The responsibility for the prevention and detection of fraud and error rests with you, through the implementation and continued operation of adequate internal control systems (appropriate to the size of the Council) supported by written policies and procedures.

We expect you to formally address the matter of fraud, and formulate an appropriate policy on how to minimise it and (if it occurs) how it will be dealt with. Fraud also includes bribery and corruption.

We expect you to consider reporting all instances of actual, suspected, or alleged fraud to the appropriate law enforcement agency, which will decide whether proceedings for a criminal offence should be instituted. We expect you to immediately inform us of any

We design our audit to obtain reasonable, but not absolute, assurance of detecting fraud or error that would have a material effect on the financial statements and performance information. We will review the accounting and internal control systems only to the extent required for them to express an opinion on the financial statements and performance information, but we will:

- obtain an understanding of internal control and assess its ability for preventing and detecting material fraud and error; and
- report to you any significant weaknesses in internal control that come to our notice.

We are required to immediately advise the Office of the Auditor-General of all instances of actual, suspected, or alleged fraud.

suspected fraud where you, and/or any individuals within the Council with delegated authority have a reasonable basis that suspected fraud has occurred – regardless of the amount involved.

#### **Responsibility of the Appointed Auditor**

As part of the audit, you will be asked for written confirmation that you have disclosed all known instances of actual, suspected, or alleged fraud to us.

If we become aware of the possible existence of fraud, whether through applying audit procedures, advice from you, or management, or by any other means, we will communicate this to you with the expectation that you will consider whether it is appropriate to report the fraud to the appropriate law enforcement agency. In the event that you do not report the fraud to the appropriate law enforcement agency, the Auditor-General will consider doing so, if it is appropriate for the purposes of protecting the interests of the public.

#### Responsibilities for compliance with laws and regulations

You are responsible for ensuring that the Council has systems, policies, and procedures (appropriate to the size of the Council) to ensure that all applicable legislative, regulatory, and contractual requirements that apply to the activities and functions of the Council are complied with. Such systems, policies, and procedures should be documented.

We will obtain an understanding of the systems, policies, and procedures put in place for the purpose of ensuring compliance with those legislative and regulatory requirements that are relevant to the audit. Our consideration of specific laws and regulations will depend on a number of factors, including:

- the relevance of the law or regulation to the audit;
- our assessment of the risk of non-compliance;
   and
- the impact of non-compliance for the addressee of the audit report.

The way in which we will report instances of non-compliance that come to our attention will depend on considerations of materiality or significance. We will report to you and to the Auditor-General all material and significant instances of non-compliance.

We will also report to you any significant weaknesses that we observe in internal control systems, policies, and procedures for monitoring compliance with laws and regulations.

#### Responsibilities to establish and maintain appropriate standards of conduct and personal integrity

You should at all times take all practicable steps to ensure that your members and employees maintain high standards of conduct and personal integrity. You should document your expected standards of conduct and personal integrity in a "code of conduct" and, where

We will have regard to whether you maintain high standards of conduct and personal integrity – particularly in matters relating to financial management and accountability. Specifically, we will be alert for significant instances where members and employees of the Council may not have acted in

applicable, support the "code of conduct" with policies and procedures.

The expected standards of conduct and personal integrity should be determined by reference to accepted "codes of conduct" that apply to the public sector.

#### **Responsibility of the Appointed Auditor**

accordance with the standards of conduct and personal integrity expected of them.

The way in which we will report instances that come to our attention will depend on significance. We will report to you and to the Auditor-General all significant departures from expected standards of conduct and personal integrity that come to our attention during the audit.

The Auditor-General, on receiving a report from us, may, at his discretion and with consideration of its significance, decide to conduct a performance audit of, or an inquiry into, the matters raised. The performance audit or inquiry will be subject to specific terms of reference, in consultation with you. Alternatively, the Auditor-General may decide to publicly report the matter without carrying out a performance audit or inquiry.

#### Responsibilities for conflicts of interest and related parties

You should have policies and procedures to ensure that your members and employees carry out their duties free from bias.

You should maintain a full and complete record of related parties and their interests. It is your responsibility to record and disclose related-party transactions in the financial statements and performance information in accordance with generally accepted accounting practice.

To help determine whether your members and employees have carried out their duties free from bias, we will review information provided by you that identifies related parties, and will be alert for other material related-party transactions. Depending on the circumstances, we may enquire whether you have complied with any statutory requirements for conflicts of interest and whether these transactions have been properly recorded and disclosed in the financial statements and performance information.

#### Responsibilities for publishing the audited financial statements on a website

You are responsible for the electronic presentation of the financial statements and performance information on the Council's website. This includes ensuring that there are enough security and controls over information on the website to maintain the integrity of the data presented.

If the audit report is reproduced in any medium, you should present the complete financial statements, including notes, accounting policies, and any other accountability statements.

Examining the controls over the electronic presentation of audited financial statements and performance information, and the associated audit report, on your website is beyond the scope of the annual audit.

#### **Responsibility of the Appointed Auditor**

#### Responsibilities under the Health and Safety at Work Act 2015

We expect you to work with us to ensure the health and safety of our audit staff.

You must ensure, so far as is reasonably practicable, the health and safety of our audit staff while they are on your premises, or otherwise engaging with you on their audit work. We expect you to provide a safe and healthy work environment, which includes, but is not limited to, providing:

- information, training instruction, and supervision to protect them from work related health and safety risks, including inductions on workplace emergency evacuation procedures;
- suitably designed workstations that support and maintain an ergonomically correct body posture, including adequate lighting and ventilation;
- adequate welfare facilities, such as appropriate bathroom and washing amenities, suitable drinking water, and rest facilities;
- appropriately labelled and equipped first-aid kits;
- personal protective equipment when all other control measures can't adequately eliminate or minimise risks to a worker's health and safety; and
- protection from offence conduct such as aggressive slurs and/or behaviours, physical assaults or threats, intimidation, ridicule or mockery, insults, or put-downs.

We expect you to work with us to resolve any health and safety concerns related to our audit staff.

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, as a person conducting a business or undertaking (PCBU), we will make arrangements with you to keep our audit staff safe while they are working at your premises or otherwise engaging with you on their audit work.

We will obtain an understanding of health and safety systems, policies, and procedures put in place for the purpose of ensuring compliance with legislative and regulatory requirements.

We will take reasonable care of our own health and safety, and we will take reasonable care that what we do or don't do does not adversely affect the health and safety of other people.

We will co-operate with the workplace health and safety policies and procedures of the [entity name] and comply with any reasonable instructions given.

We will monitor the health and safety of our audit staff (in particular, to ensure you are providing the things listed under your responsibilities to ensure a safe and healthy work environment for our audit staff when they are on your premises), and we may advise someone at your premises (such as a Chief Financial Officer and/or a health and safety representative) if we have a health and safety concern related to our audit staff. We will work with you to resolve any health and safety concerns related to our audit staff.

# Appendix 2: Respective responsibilities when using Audit New Zealand's client portal tool

Audit New Zealand has engaged Audit Dashboard Incorporated to provide a client portal, AuditDashboard.

AuditDashboard is a secure online tool that will make it easier for files to be shared between Audit New Zealand and the Council and for your people to work with us. We will request and receive files from your organisation through AuditDashboard.

For more information, please refer to: <a href="https://auditnz.parliament.nz/working-with-your-auditor/portal/">https://auditnz.parliament.nz/working-with-your-auditor/portal/</a>.

#### Your organisation's obligations when using AuditDashboard

AuditDashboard implements industry standard encryption and security controls to keep your organisation's data safe. However, each user of AuditDashboard is responsible for ensuring these controls can operate. Your organisation is responsible for your users' use of AuditDashboard.

Upon registering, each user will be required to read and accept individual Terms of Use. These are aligned with your organisation's obligations in this letter. The Terms of Use can be viewed at <a href="mailto:auditdashboard.com/Account/Terms">auditnz.auditdashboard.com/Account/Terms</a>.

We expect you to ensure that AuditDashboard users in your organisation know that they must only access AuditDashboard using devices that have been approved for work purposes by your organisation. By using approved devices in conjunction with complying with your organisation's own policy on computer use, users are more likely to comply with the Terms of Use that each user must agree to.

We expect your organisation to provide an environment that supports AuditDashboard users in your organisation to:

- use a secure network with firewall protection;
- use a modern, up-to-date browser, and an operating system that features integrated antivirus and anti-malware software;
- use their own unique user account each time they access AuditDashboard, and comply with the password security measures in the Terms of Use;
- take the same precautions when using AuditDashboard as they would with other secure online transactions, such as ecommerce and banking;
- logout of AuditDashboard, lock their system and secure their computer when left unattended; and
- not misuse AuditDashboard.

Your organisation must inform Audit New Zealand if a user leaves, or if a change in circumstances (for example, a change in role) means that a user should no longer have access to AuditDashboard. Once we have been informed, we will remove access for that user.

Your organisation must inform Audit New Zealand of any information that should be restricted so it can only be viewed by specified users, such as payroll data.

Your organisation must notify Audit New Zealand immediately of any unauthorised use of an AuditDashboard account or in the event that a user's account details are compromised.

We expect your organisation to maintain the confidentiality and integrity of the content and technology of AuditDashboard to at least the same level of care required by your organisation in respect of its own confidential information, but in no event using less than a reasonable standard of care.

#### Your obligations when your agent uses AuditDashboard

Your organisation might engage an agent ("your agent") to perform some financial functions, for example, an external accountant to prepare your organisation's financial statements. In such circumstances, your agent might hold files, on behalf of your organisation, that are relevant to your organisation's audit.

If your organisation requests Audit New Zealand to add your agent as an AuditDashboard user, your organisation is wholly responsible for your agent's use of AuditDashboard. Accordingly, your organisation must ensure that your agent:

- is aware of your organisation's obligations to Audit New Zealand;
- is aware that they must agree to and abide by the Terms of Use that apply to AuditDashboard users;
- is required to be subject to a computer use policy, and work in a secure environment, that enables them to comply with the Terms of Use; and
- agrees to notify your organisation immediately of any unauthorised use of an AuditDashboard account.

#### Our responsibilities

We are responsible for the security of the data provided by you to us for the purpose of an audit engagement.

We are responsible for obtaining assurance that AuditDashboard is secure for the classification and sensitivity of data that is involved. When we engaged AuditDashboard, we considered risk, security, privacy, functionality and business requirements. These are all fundamental requirements for information governance and assurance<sup>2</sup>.

<sup>&</sup>lt;sup>2</sup> NZ Information Security Manual v3 – section 4.1.11 & 4.1.12

Audit New Zealand does not guarantee the availability of AuditDashboard. We reserve the right to withdraw AuditDashboard at our discretion. Where possible, we will notify your organisation in advance.

If our contract with AuditDashboard is terminated, AuditDashboard will delete your organisation's data, except if you request its return, or such data is required by Audit New Zealand to perform the audit engagement.



# **Executive Summary**

I am pleased to present our audit plan for the audit of Central Otago
District Council (the Council) for the year ending 30 June 2025. Our role
as your auditor is to give an independent opinion on the financial
statements and performance information. Our work improves the
performance of, and the public's trust in, the public sector. We also
recommend improvements to the internal controls relevant to the audit.

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

Yours sincerely

Yvonne Yang Appointed Auditor 27 May 2025

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## Focus areas: risks and issues



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

Many of these risks and issues are relevant to the audit because they affect our ability to form an opinion on your financial statements and statement of service performance. As part of the wider public sector audit, we are also required to be alert to issues of effectiveness and efficiency, waste and a lack of probity or financial prudence.

Additional risks may also emerge during the audit. These risks will be factored into our audit response and our reporting to you.

Risk/issue	Our audit response		
Valuation of assets			
We understand that the Council intends to revalue all the assets as at 30 June 2025.  The reasonableness of the valuation depends on the valuation method applied, the completeness and accuracy of the source data, and the appropriateness of key assumptions. Some valuations are inherently complex and involve the use of numerous data sources and key assumptions that can have significant impacts on valuations and the future depreciation expense.  The Council will need to collate information about the underlying assumptions and data to support the valuations. One of the key assumptions in a depreciated replacement cost valuation is the unit rate adopted for significant components. When developing the unit rates, the Council should have a documented methodology and database of cost information to support the unit rate applied in the valuation.	<ul> <li>We will:</li> <li>review the valuation report to assess the objectivity and competence of the valuer and whether the requirements of accounting standard, PBE IPSAS 17, Property, Plant and Equipment, have been met;</li> <li>assess relevant quality controls that support the integrity of the underlying data and assumptions schedules used in the valuation;</li> <li>obtain an understanding of and test the underlying source data used in the valuation;</li> <li>review the methodology used to develop unit rates and test those rates back to the Council's analysis of recent contract costs;</li> <li>engage with the valuers as part of assessing the reasonableness of the assumptions used as well as the reasons for movements in key asset components;</li> </ul>		

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Risk/issue	Our audit response		
The Council should ensure the scope of the valuation work is sufficient and the reasons for the movement in the valuation are documented and justified.  As a minimum, the reasons for the movement should identify and explain movements at an asset component level since the last valuation due to changes in source data (for example, lengths and volumes), unit rates and any other significant adjustments.  Valuations prepared by a firm external to the Council should be subject to quality reviews by the valuation firm and suitably experienced members of	<ul> <li>review the accounting entries and the fixed asset register to ensure the values are correctly updated; and</li> <li>review the appropriateness of the disclosure, including any narrative.</li> </ul>		
the Council's management team. When a valuation is completed internally this should be peer reviewed by a suitably experienced and qualified person, for example an external valuation firm would be considered appropriate.			
Fair value of investment property			
The Council has elected to apply the fair value model to its investment property and is required to revalue its investment property annually in accordance with accounting standard PBE IPSAS 16, Investment Property. This standard requires the fair value of investment properties to reflect the fair value of the properties based on the market conditions as at the reporting date.	review the valuation report and hold discussions with management and their valuer to confirm our understanding of the approach taken to estimate fair value, key judgements made, assumptions applied, and source data used;		
Determination of the fair value requires key judgements and assumptions to be made by the Council's valuer.	<ul> <li>asses the valuer's expertise and their objectivity;</li> </ul>		
	<ul> <li>evaluate whether an acceptable approach has been taken to estimate fair value, and assess this (and the related disclosures in the financial statements) for compliance with the requirements of accounting standards;</li> </ul>		
	<ul> <li>review the source data for errors and omissions, and assess the reasonableness of key judgements made and assumptions applied; and</li> </ul>		

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Risk/issue	Our audit response		
	test calculations, determine if the revaluation has been correctly accounted for, assess the overall valuation movement and obtain explanations for any significant or unusual changes in value.		
Accounting for impairment, capitalisation of costs and recognition of completed assets			
Impairment	We will:		
Assets are required to be assessed for indicators of impairment at each reporting date. In addition, work in progress (WIP) values on projects that span an extended period of time should be assessed regularly for impairment over the period of the project.	<ul> <li>assess the processes used by management to assess for impairment, including all significant WIP balances and review the analysis of WIP aging;</li> <li>update our understanding of the Council policy and processes to</li> </ul>		
Capitalisation of costs	identify and capitalise both direct and indirect capital costs; and		
The Council should ensure appropriate policies and processes are in place to identify and capitalise costs that are capital in nature. This includes both direct and indirect capital costs.	<ul> <li>review management's processes to ensure that the capitalisation of WIP costs is performed in a timely manner.</li> </ul>		
Completed projects			
The Council also needs to ensure that, as phases of a project are completed, and assets become operational, capitalisation of the WIP balance is performed in a timely manner. This will ensure that depreciation on these assets starts when the asset is complete and ready for use.			
The Council had a significant WIP balance at 30 June 2024 with a risk that some projects within the balance may have been abandoned and should be written off. The Council should analyse the aging of WIP balances by year and consider whether any old balances should be written off or impaired.			

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Risk/issue	Our audit response	
The risk of management override of internal controls		
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 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.	Our audit response to this risk includes:  testing the appropriateness of selected journal entries;  reviewing accounting estimates for indications of bias; and  evaluating any unusual or one-off transactions, including those with related parties.	

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## Other areas of interest across the local government sector

There are a number of sector wide issues significant to most local authorities. These include areas of interest that are not necessarily significant to the Council but are areas we monitor as part of our responsibility to consider the broader risks affecting local authorities. We have reviewed the specific areas of interest for the 2024/25 year and have not identified any areas of focus over and above those already covered in this plan. Should any additional areas be identified during the year we will notify the Council separately.

# Amendments to PBE IPSAS 1 regarding the disclosure of audit fees

The amendments to PBE IPSAS 1 have expanded and clarified the disclosure expectations for audit fees. These changes are applicable to reporting periods beginning on or after 1 January 2024, which means they will apply to the 2025 annual report.

The enhanced disclosure requirements introduce a requirement to disclose the fees incurred for services received from audit or review firms using specific categories. Tier 1 entities: Under each category of other non-audit or review services, entities reporting under Tier 1 are required to provide a description of each type of service received and the corresponding fees incurred for the reporting period.

The amendments also clarify that for the purpose of these disclosures, the fees for services received from the audit or review firm are based on the amount of fees expensed during the reporting period. This includes any disbursements incurred in connection with the services.

# Dealing with the "Local Water Done Well" water reforms in the 2025 annual report

Local Water Done Well is being implemented in stages:

- Stage 1 repealing the affordable water reforms (completed in February 2024);
- Stage 2 passing the Local Government (Water Services Preliminary Arrangements) Act 2024 (completed in September 2024); and
- Stage 3 introducing the Local Government Water Services Bill, which will establish the enduring settings for the new water services system (expected to be passed by mid-2025).

Depending on the status of the water reforms and the Council's response to those, we recommend the Council provide a high-level summary of the reforms at the time of reporting. This should include that the Council must prepare, consult on aspects of, and adopt a water services delivery plan. Where the Council's intentions are well developed and formalised via Council resolution, the Council may wish to describe the anticipated or proposed model or arrangement for delivering water services, and planned timing of implementation.

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We will communicate any changes in expectations to you when we have a better understanding of water service delivery plans and their possible effects on the audited information contained in the annual report.

## **Benchmark reporting**

As part of the local government reform programme, the Department of Internal Affairs (DIA) is set to benchmark council performance. The DIA will publish a yearly report on key financial and delivery outcomes, of which the first report is to be released mid-2025. The report is expected to include several council performance metrics, including rates, council debt, capital expenditure, balanced budget, and road condition. Legislation is expected to be amended to allow future benchmarking reports to include comparison of contractors and consultant expenditure, alongside other metrics.

We wish to signal to the Council that where information used in the DIA's benchmarking process is drawn from the annual report, this may create additional areas of focus for both the Council and the audit team during the audit process. Should any additional areas be identified, we will notify the Council separately.

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Item 25.4.5 - Appendix 2

## 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. Our consideration of fraud risk covers both misstatements resulting from fraudulent reporting and misstatements resulting from misappropriation of assets.

#### Your responsibility

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

- How does the Council see its role 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 the 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, including any 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 audit testing to address the risks identified; 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 <a href="mailto:oag.parliament.nz/reports/fraud-reports">oag.parliament.nz/reports/fraud-reports</a>.

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## Legislative compliance

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

#### **Mandatory disclosures**

The annual report must contain the disclosures required under certain legislation, including:

- the Local Government Act;
- the Local Government (Financial Reporting and Prudence)
   Regulations 2014; and
- the Non-Financial Performance Measures Rules 2024.

The Council should continue to review the legislative disclosure requirements and check that these are accurate and complete.

## Integrity self-assessment survey

In December 2024, the Office of the Auditor-General (OAG) published the second edition of the integrity framework for the public sector, followed in January 2025 by a guide on monitoring integrity in public organisations. The OAG's 2024-25 Annual Plan highlighted as a priority supporting strong organisational integrity practices. Aligned with that priority, Audit New Zealand is conducting an integrity self-assessment survey (the survey) as part of the 2024-25 annual audits across 51 local authorities and 22 central government organisations. The survey aims to understand how these organisations establish a culture of integrity and

raise awareness about its importance. Central Otago District Council is one of the organisations being surveyed.

The survey results will be shared with the entity and will serve as a baseline for possible future audit work. A summary report will also be compiled from the findings across all surveyed organisations. This will be shared with the Council.

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## Materiality

In performing our audit, we apply materiality. 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. Qualitative considerations are of equal significance as quantitative considerations. Qualitative considerations are of primary importance 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 make their own assessment of materiality from a preparer's perspective. 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 \$104,800,000 based on last year's property,

Overall materiality	\$104,800,000
Specific materiality	\$2,000,000
Clearly trivial threshold	\$100,000

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.

For this audit we have set a lower, **specific materiality** of \$2,000,000 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.

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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 \$100,000 to be clearly trivial unless there are relevant qualitative considerations. We will ask for each of these misstatements to be corrected. Where management does not wish to correct a misstatement we will seek written representations from the Council on the reasons why the corrections will not be made.

## Audit of service performance information

Our audit work will be undertaken under Auditing Standard 1 (Revised) *The Audit of Service Performance Information* (issued by the External Reporting Board July 2023). This standard is closely related to the accounting standard for service performance reporting (PBE FRS 48). The new Standard is broadly similar to the existing Standard on auditing service performance information but may result in a few changes in our

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 materiality and qualitative considerations.

audit work, including our approach to determining which performance measures are material, or how we link the work we do on some performance measures to the work we do in related financial statement areas.

Of particular note are specific requirements relating to the measurement bases or evaluation methods used to measure or evaluate performance measures and/or descriptions. Auditors are required to assess if these are appropriate and meaningful, if they are available to intended users, and whether the service performance information is prepared, in all material respects, in accordance with these. In respect of availability to intended users, we will be looking for adequate disclosure in the annual report on the basis of measurement/evaluation methods for performance measures and/or descriptions, where this is not self-evident.

## 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 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 the Council's performance. Because of the variety of measurement bases applied, we normally express this materiality as a percentage of the reported result.

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

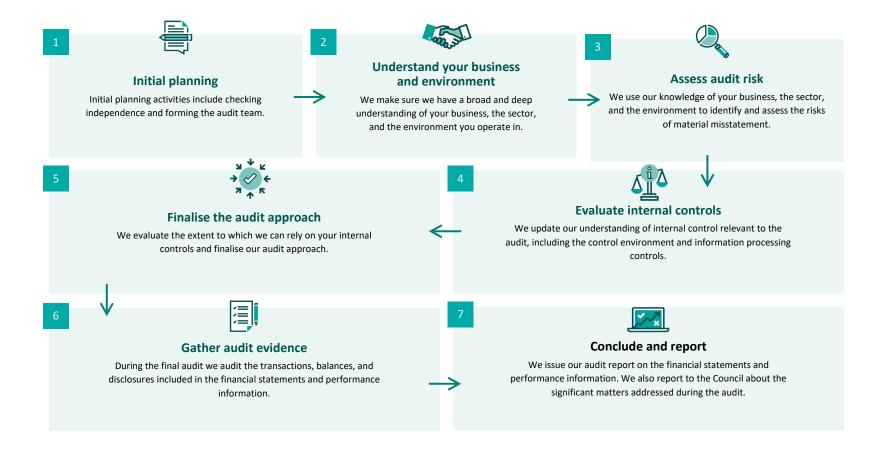
Material measure	Materiality
Safety of drinking water  The extent to which the local authority's drinking water supply complies with the drinking water quality assurance rules:  bacteria compliance; and protozoal compliance.	Qualitatively materiality is applicable. The reported results is to be qualitatively consistent with the supporting information.
Drinking water – Customer satisfaction  The total number of complaints received by the local authority about any of the following:  drinking water clarity;  drinking water taste;  drinking water odour;  drinking water pressure or flow;  continuity of supply: and  the local authority's response to any of these issues.  Expressed per 1000 connections to the local authorities network.	8% of the actual result

Material measure	Materiality		
Wastewater  Compliance with the territorial authority's resource consents for discharge from sewerage system measurement by the number of:	5% of the actual result		
abatement notices;			
<ul><li>infringement notices;</li></ul>			
enforcement orders; and			
• convictions.			
Received by the territorial authority in relation to those resource consents.			
Wastewater – Dry weather sewerage overflows The number of dry weather sewage overflows from the territorial authority's sewerage system, expressed per 100 sewerage connections to the sewerage system.	5% of actual result		
Wastewater	8% of the		
Total number of complaints for:	actual result		
• odour;			
• faults;			
blockages; and			
responses to wastewater.			
Expressed per 1000 connections to the local authorities network.			

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Material measure	Materiality	
Stormwater flooding – System adequacy	8% of actual	
The number of flooding events that occur in a territorial authority district.	result	
For each flooding vent, the number of habitable floors affected.		
(Expressed 100 per properties connected to the territorial authority stormwater system).		
Road conditions	8% of actual	
Percentage of sealed local road network that is resurfaced.	result	
Roading – community perspective	8% of actual	
Customer satisfaction with the conditions of unsealed road.	result	

# Our audit process (§)\*



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## **Enhancing year-end processes**

The year-end financial statement close process and the preparation of the annual report requires a large number of resources to be committed to complete it effectively. We want the audit process to run smoothly, and we will work with management to achieve this through bringing forward the timing of audit procedures.

# 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.

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 resulting in a questioning approach when considering information and in forming conclusions.

Exercising professional scepticism means that we will not accept everything you tell us 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.

## Wider public sector considerations

A public sector audit also examines whether:

- the 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 Council;
- there is any sign or appearance of a lack of probity as a result of any act or omission by the 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 the Council or by one or more of its members, office holders, or employees.

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## **Reporting protocols and expectations**

## 

# Communication with management and the Council

We will meet with management and the Council 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 (and the Council) for discussion/clearance purposes. In the interests of timely reporting, we ask management to provide their comments on the draft within 10 working days. Once management comments are received the report will be finalised and provided to the Council.

At the end of the audit, we will report to the Council our views on:

- the level of prudence in key judgements made by management in preparing the financial statements; and
- the quality and timeliness of information provided for audit by management.

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## **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 service 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.

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## **Audit logistics and next steps**



## 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:

Yvonne Yang	Appointed Auditor
Monique Kruger	Audit Manager
Lee Filipe	Audit Supervisor

## **Timetable**

Our proposed timetable is:

Interim audit begins	28 April 2025
Valuations / FV assessments available for audit	15 August 2025
Draft financial statements available for audit (including notes) with actual year-end figures	1 September 2025
Final audit begins	22 September 2025
Final financial statements available, incorporating all agreed amendments	24 October 2025

Annual report available, including any Chair and Chief Executive's overview or reports	24 October 2025
Audit opinion issued	31 October 2025
Draft report to the Council issued	15 November 2025

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Item 25.4.5 - Appendix 2

## **AuditDashboard**

We will again use AuditDashboard for transferring files as part of the audit.

## **Working remotely**

During the previous audit, we were able to perform some of our audit work remotely. Based on our experience we found that Central Otago District Council has some systems and processes in place that will facilitate a portion of the work to be done offsite.

We recognise different organisations are positioned differently to enable off-site audit work. We will be discussing and agreeing off-site working expectations in conjunction with our information requests with you. This will include our continued use of AuditDashboard to manage our information requests.

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## **Audit timetable**

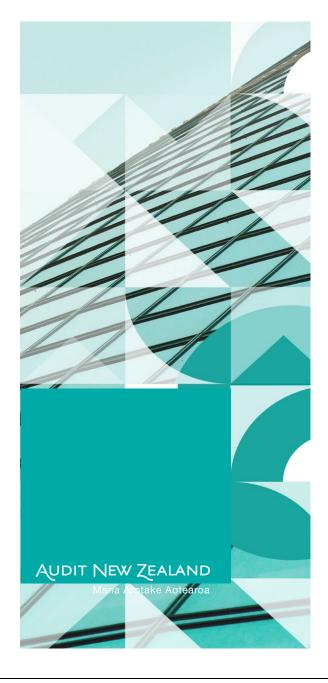
Activities/deliverables	2025											
Audit New Zealand / Central Otago District Council	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Interim audit begins (28 April 2025)												
Valuations / FV assessments available for audit (15 August 2025)												
Draft financial statements available for audit (including notes) with actual year-end figures (1 September 2025)												
Final audit begins (22 September 2025)												
Final financial statements available, incorporating all agreed amendments (24 October 2025)												
Annual report available, including any Chair and Chief Executive's overview or reports (24 October 2025)										-		
Audit opinion issued (31 October 2025)												
Draft report to the Council issued (15 November 2025)												

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PO Box 2 Christchurch 8410

www.auditnz.parliament.nz







## 25.4.6 INTERNAL AUDIT PROGRAMME

Doc ID: 2491370

Report Author:	Paul Morris, Acting Group Manager - Governance and Business Services
Reviewed and authorised by:	Peter Kelly, Chief Executive Officer

## 1. Purpose

To consider the Internal audit programme information.

\_\_\_\_\_\_

## Recommendations

That the report be received.

\_\_\_\_\_

## 2. Discussion

Since the Committee's last meeting, staff have met with Deloitte (who provided the draft programme last year)

The draft programme has been settled and for the current financial year is as follows:

Operational finance review – to commence July 2025

Capital expenditure review – to commence in the second half of the financial year.

The balance of the programme will be delivered in the two years following 2026 and will deal with fraud, specifically gap analysis and awareness training in two parts and contract management review in the 2027 year and talent management, business continuity and resilience and procurement processes review (budget dependent) in 2028.

We are expecting the engagement letter shortly to define the immediate first stage of the programme.

## 3. Attachments

Nil



## 25.4.7 TREASURY REPORT

Doc ID: 2484401

Report Author:	Paul Morris, Acting Group Manager - Governance and Business Services
Reviewed and authorised by:	Peter Kelly, Chief Executive Officer

## 1. Purpose

To consider the quarterly treasury report.

\_\_\_\_\_\_

## Recommendations

That the report be received.

\_\_\_\_\_\_

## 2. Discussion

Attached is the treasury report for the quarter ended 31 March 2025. This is an ongoing report required under the Liability Management Policy to ensure appropriate oversight by the Committee of Council's treasury functions. The Liability Management policy sets out the framework for council's borrowing, interest rate exposure, liquidity, credit exposure and debt repayment.

The report notes for this quarter both the global and New Zealand markets have been volatile with the Global outlook being cloudy due to the unknowns of tariffs and the impact on global relations especially between the US and China. Key global central banks approaches differ but it is clear the only certainty is uncertainty.

The outlook for New Zealand is slightly more positive with a 0.7% increase in GDP for the December quarter and a better-than-expected Q1 2025 CPI inflation number has been swallowed up by the global turmoil.

At the time this treasury report was written external debt sat at \$40.0m. At 31 May debt sat at \$50.0m. It should be noted that the report highlights that council is now compliant on all hedging bands (refer to the interest rate risk management section of the report).

## 3. Attachments

Appendix 1 - CODC Treasury Dashboard 31 March 2025.pdf J



Quarterly Treasury Dashboard Report

s of 31 March 2025

RICTLY PRIVATE AND CONFIDENTIAL





## **Economic Commentary** (as at 30 April)

## **Global Commentary**

The unknowns around tariffs and their impact on global economic conditions are the key focus for both debt and equity markets. To highlight the extent of the issues, it is not known if the Chinese and Americans are even communicating, let alone making any progress toward a trade deal.

To illustrate the uncertainties, here is a summary of key global central banks' approaches to the tariff uncertainties.

- The US Federal Reserve has been attacked by Trump, as they grapple with *Trumpflation* (the combination of higher inflation, weaker growth and higher unemployment). Despite market projections, many believe that the Fed will be patient and cautious before delivering any rate cuts in 2025/
- The Bank of Canada has stopped publishing forecasts/
- The European Central Bank is not providing any forward guidance, warning that markets should be ready for large moves in either direction/

Uncertainty and confusion around key policy settings are already causing damage to global economies, and the longer the wait, the greater the damage. Beyond the economic damage, market volatility has been extreme in bond and equity markets, with some movements being seen as the largest in decades.

An associated consideration is that many investors are questioning how much exposure they should have to the US markets given hits to its international reputation and perceived trustworthiness. Asset allocation decisions and associated investment flows have the potential to see continuing market volatility/

The International Monetary Fund slashed its global growth forecasts last week off the back of tariff turmoil and deteriorating sentiment. The IMF now sees global growth slowing to 2.8% in 2025, down from an earlier estimate of 3.3%.

## **New Zealand Commentary**

	OCR	90 day	2 year swap	3 year swap	5 year swap	7 year swap	10 year swap
30-Apr-25	3.50%	3.43%	3.05%	3.17%	3.43%	3.66%	3.93%

While the Q4 2024 GDP number at +0.7% was better than expected and Q1 2025 CPI inflation was slightly higher than expected, these data releases have been "Trumped" by global turmoil, which has seen the market and economists' price in further rate cuts throughout 2025. ANZ is now forecasting two additional OCR cuts down to 2.50% (from a 3.00% trough earlier) while tentatively forecasting two increases in Q4 2026, taking the OCR back to 3.00% (the currently perceived neutral rate). ANZ cited weak NZ data, such as the QSBO, Performance of Services Index and electronic card transactions and global uncertainty as being behind the call saying that the NZ economy is likely to need more monetary support throughout 2025. Markets are currently forecasting a 100% probability of the OCR falling to 2.75% low by the end of 2025.

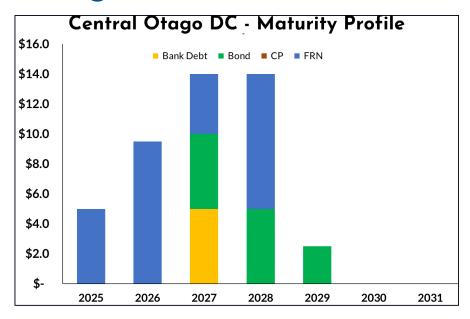
Shorter-term rates in New Zealand have fallen significantly in the last month, while longer-term swap rates have fallen to a lessor degree as the volatile US bond market has had a greater influence at the longer end of the yield curve.

In the last month, the 2-year swap rate has fallen from 3.37% at the end of March to its current level of 3.05%, while the 5 and 10-year swap rates have fallen from 3.66% (down 0.23%) and 4.10% (down 0.15%) respectively.



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# **Funding**



Policy Compliance	Compliant
Have all transactions been transacted in compliance with policy?	Yes
Is fixed interest rate cover within policy control limits?	Yes
Is the funding maturity profile within policy control limits?	Yes
Is liquidity within policy control limits?	Yes
Are counterparty exposures within policy control limits?	Yes

3

Debt

\$40.0m

External Drawn Debt

Debt from LGFA

\$40.0m

Term deposits + cash in bank

\$9.05m

Liquidity ratio (must be >110%)

\$122.63%

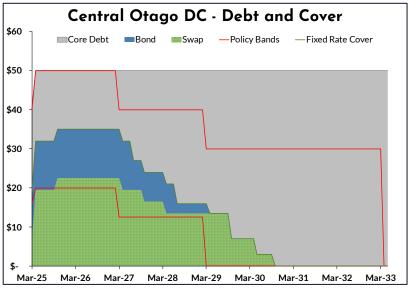
Cost of Funds as at 31 March

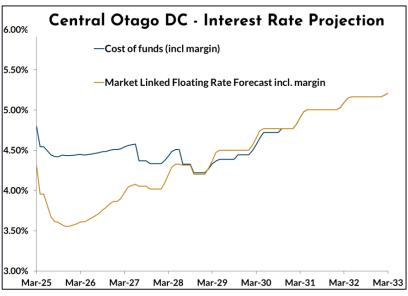
4.88%





# **Interest Rate Risk Management**





Current % of Debt Fixed	47.5%
Current % of Debt Floating	52.5%
Value of Fixed Rate (m)	\$19.0
Weighted Average Cost of Fixed Rate Instruments	5.09%
Value of Forward Starting Cover	\$16.0
Weighted Average Cost of Forward Starting Cover	3.55%
Value of Floating Rate (m)	\$21.0
Current Floating Rate	3.60%
Current Floating Rate (incl margin)	4.31%
All Up Weighted Average Cost of Funds Including Margin	4.80%
Total Facilities In Place	\$45.0

1	Fixed Rate Hedging Bands										
	Minimum	Maximum	Policy								
0 - 2 years	40%	100%	Compliant								
2 - 4 years	25%	80%	Compliant								
4 - 8 years	0%	60%	Compliant								



# **Central Otago DC - Funding**



As of 31 March 2025, CODC had \$40.0 million of core debt, all of which is sourced from the Local Government Funding Agency ("LGFA") using Commercial Paper ("CP"), Floating Rate Notes ("FRN"), and Fixed Rate Bonds ("FRB"), which are detailed in the table below.

Instrument	Maturity	Yield	Margin	Amount
LGFA FRN	15-Oct-25	4.65%	0.53%	\$5,000,000
LGFA FRN	15-Apr-26	4.71%	0.59%	\$5,000,000
LGFA FRN	15-Apr-26	4.66%	0.54%	\$2,500,000
LGFA FRN	15-Oct-26	4.83%	0.71%	\$2,000,000
LGFA FRB	1-Jul-27	5.99%	N/A	\$5,000,000
LGFA FRN	15-Oct-27	4.97%	0.85%	\$4,000,000
LGFA FRB	1-Jul-28	6.01%	N/A	\$5,000,000
LGFA FRN	15-Oct-28	5.11%	0.99%	\$4,000,000
LGFA FRN	15-Oct-28	5.06%	1.09%	\$5,000,000
LGFA FRB	20-Apr-29	5.24%	N/A	\$2,500,000
				\$40,000,000



# LGFA Funding Rates as at 31 March



Listed below are the credit spreads and applicable interest rates as at 31 March 2025 for Commercial Paper ("CP"), Floating Rate Notes ("FRN") and Fixed Rate Bonds ("FRB"), at which Central Otago DC could source debt from the Local Government Funding Agency ("LGFA").

Maturity	Margin	FRN (or CP Rate)	FRB
3 month CP	0.20%	3.81%	N/A
6 month CP	0.20%	3.69%	N/A
April 2025	0.48%	4.09%	4.25%
April 2026	0.61%	4.22%	4.01%
April 2027	0.72%	4.33%	4.14%
May 2028	0.88%	4.49%	4.40%
April 2029	0.94%	4.55%	4.58%
May 2030	1.04%	4.65%	4.75%
May 2031	1.10%	4.71%	4.96%
May-2032	1.16%	4.77%	5.09%
April 2033	1.23%	4.84%	5.25%
May 2035	1.29%	4.90%	5.45%
April 2037	1.37%	4.98%	5.65%





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## 25.4.8 DASHBOARD FINANCIAL INFORMATION APRIL 2025

Doc ID: 2493823

Report Author:	Paul Morris, Acting Group Manager - Governance and Business Services
Reviewed and authorised by:	Peter Kelly, Chief Executive Officer

## 1. Purpose

To consider the financial dashboard for Year to Date ended 30 April 2025.

\_\_\_\_\_

## Recommendations

That the report be received.

## 2. Discussion

The finance team have been working to provide a high-level finance dashboard to both the Executive Leadership Team and budget holders to start conversations around budget adherence and to promote understanding of broad financial management concepts.

The dashboard differs from the normal reporting presented to Council in that it is on a preoverhead allocation basis to enable transparency of overhead costs and appropriate discussions to take place.

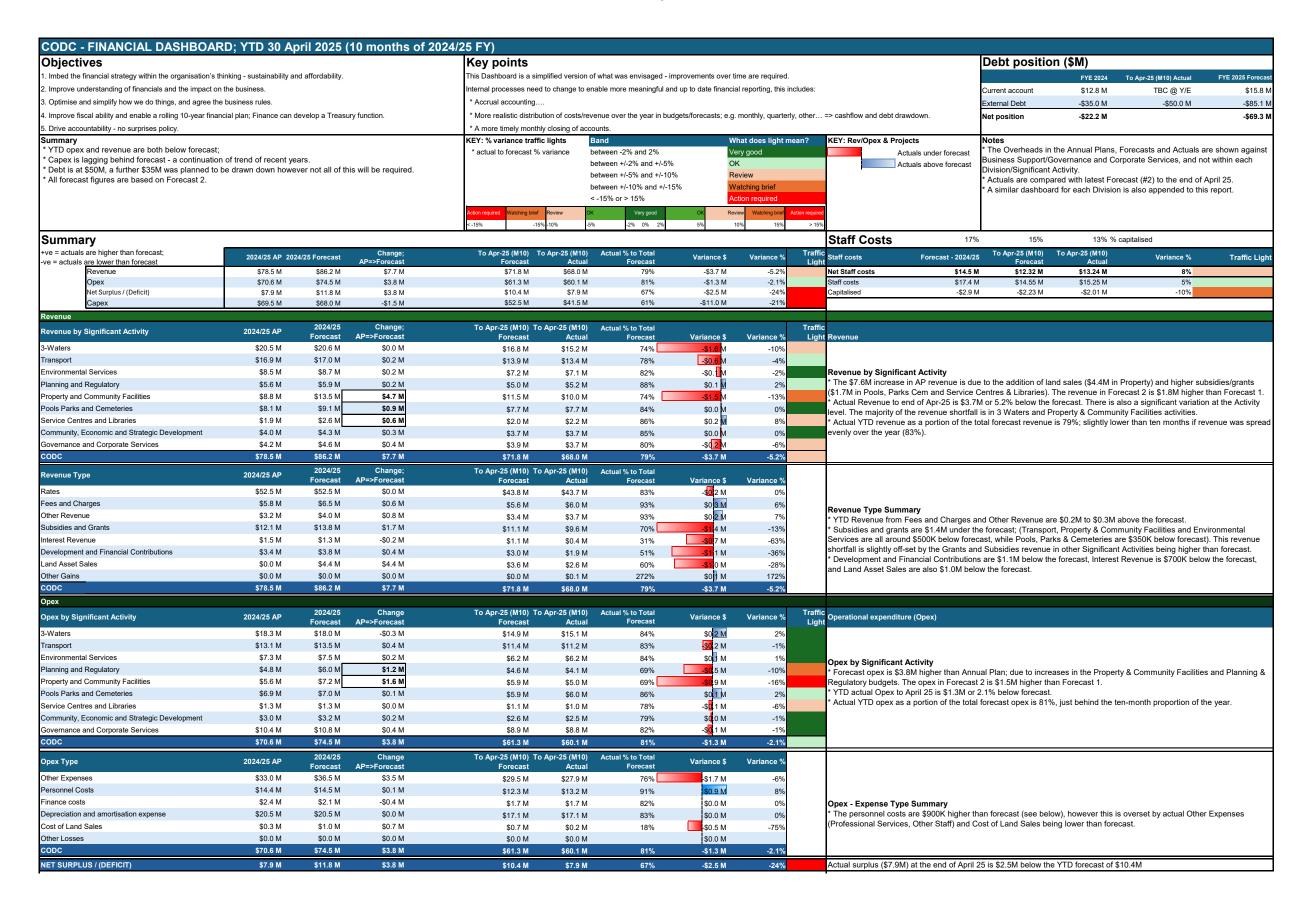
The report is evolving, and the production of the report has moved from a quarterly report to monthly.

The committees feedback is welcomed.

## 3. Attachments

Appendix 1 - ELT Dashboard J

Page 1 of 7 3/06/2025



Item 25.4.8 - Appendix 1

Page 2 of 7 3/06/2025

<b>CODC - FINANCIAL DASHBOAR</b>	D; YTD 30 A	pril 2025 (	10 months of 2024	/25 FY)													
Objectives				Key points							Debt position	on (\$M)					
Imbed the financial strategy within the organisation's thi	inking - sustainability a	and affordability.			nplified version of	of what was envisaged - imp	provements ove	r time are required.					To Apr-25 (M10) Actual	FYE 2025 Forecast			
Improve understanding of financials and the impact on the impact of the impact on the impact of the impact on the impact of	-	,.			•	nable more meaningful and		•	ncludes:	· · · · · · · · · · · · · · · · · · ·							
3. Optimise and simplify how we do things, and agree the		* Accrual accounting	-	g		External Debt	-\$35.0 M	-\$50.0 M	\$15.8 M -\$85.1 M								
Improve fiscal ability and enable a rolling 10-year finance.		develop a Treasu	ry function	-		venue over the vear in budo	ets/forecasts: e	a monthly quarter	lv other	. => cashflow and debt drawdown.	Net position	-\$33.0 M	-φ30.0 IVI	-\$69.3 M			
Drive accountability - no surprises policy.	olar plant, i manoc carr	develop a measa	ry ranouori.	* A more timely month			joto/101000010, 0	g. monthly, quarton	iy, ouici	outsimow and debt drawdown.	Net position	-\$22.2 IVI		-\$09.5 IVI			
Summary				KEY: % variance traffi	-	Band		What does light m	nean?	KEY: Rev/Opex & Projects	Notes						
* YTD opex and revenue are both below forecast; * Capex is lagging behind forecast - a continuation * Debt is at \$50M, a further \$35M was planned to b * All forecast figures are based on Forecast 2.			is will be required.	* actual to forecast %	variance	between -2% and 2% between +/-2% and +/-5% between +/-5% and +/-10% between +/-10% and +/-15% < -15% or > 15%		Very good  OK  Review  Watching brief  Action required	lean:	Actuals under forecast  Actuals above forecast	* The Overheads in the Annual Plans, Forecasts and Actuals are shown agains						
				Action required Watching brief	Review OI -5	Very good % -2% 0% 2%	ок 5%	Review Watching brief 10% 15%	Action required	od %							
Summary				11	ı İ		- 1		.5%	Staff Costs 17%	15%	13% % ca	pitalised				
+ve = actuals are higher than forecast;			Change;	To Apr-25 (M10) T	o Apr-25 (M10)	Actual % to Total			Traffic		T- A 05 (\$140)	To Apr-25 (M10)	•				
-ve = actuals are lower than forecast	2024/25 AP 20	24/25 Forecast	AP=>Forecast	Forecast	Actual	Forecast	Variance \$	Variance %	Ligh	ont Staff costs Forecast - 2024/25	Forecast	Actual	Variance %	Traffic Light			
Revenue	\$78.5 M	\$86.2 M	\$7.7 M	\$71.8 M	\$68.0 M	79%	-\$3.7 M	-5.2%		Net Staff costs \$14.5 M	\$12.32 M	\$13.24 M	8%				
Opex	\$70.6 M	\$74.5 M	\$3.8 M	\$61.3 M	\$60.1 M	81%	-\$1.3 M	-2.1%		Staff costs \$17.4 M		\$15.25 M	5%				
Net Surplus / (Deficit)	\$7.9 M	\$11.8 M \$68.0 M	\$3.8 M \$1.5 M	\$10.4 M \$52.5 M	\$7.9 M \$41.5 M	67% 61%	-\$2.5 M -\$11.0 M	-24% -21%		Capitalised -\$2.9 M	-\$2.23 M	-\$2.01 M	-10%				
Capex	\$69.5 M	\$68.0 M	-\$1.5 M	\$52.5 M	ֆ41.5 M	61%	-\$11.0 M	-21%									
Personnel Costs		2024/05	Change	To Apr 25 (8440) - T	Apr 25 (8440)	Actual % to Total			Tueff								
Personnel Costs by division	2024/25 AP	2024/25 Forecast	Change AP=>Forecast	To Apr-25 (M10) To Forecast	Apr-25 (M10) Actual	Actual % to Total Forecast	Variance \$	Variance %	Traffic Ligh								
3-Waters	\$0.20 M	\$0.20 M	\$0.00 M	\$0.32 M	\$0.52 M	256%	\$0.20 M	63%									
Salary, wages and staff/EM costs	\$2.16 M	\$2.16 M	\$0.00 M	\$1.81 M	\$1.94 M	90%	\$0.13 M	7%									
Capitalised Salaries	-\$1.96 M	-\$1.96 M	\$0.00 M	-\$1.49 M	-\$1.42 M	73%	\$0.07 M	-5%									
Planning and Infrastructure	\$4.53 M	\$4.46 M	-\$0.08 M	\$3.75 M	\$3.95 M	89%	\$0.20 M	5%		Personnel Cost Summary							
Salary, wages and staff/EM costs	\$4.53 M	\$4.46 M	-\$0.08 M	\$3.75 M	\$3.95 M	89%	\$0.20 M	5%		* The direct Salary, wages and staff/EM costs are higher than forecast; +2% to 7% at the Division level and 5% or \$700K above forecast for whole of council.  * The Capitalised Salaries forecast has been reduced by \$100K in Forecast 2.  * The YTD capitalised salaries are \$220K, or 10% below forecast, this is made up of:  - 3-Waters \$70K,  - Community Experience \$140K (includes Property),							
Capitalised Salaries	\$0.00 M	\$0.00 M	\$0.00 M	\$0.00 M	\$0.00 M		\$0.00 M										
Community Experience	\$3.63 M	\$3.65 M	\$0.03 M	\$3.12 M	\$3.47 M	95%	\$0.35 M	11%									
Salary, wages and staff/EM costs	\$4.04 M	\$4.07 M	\$0.03 M	\$3.42 M	\$3.64 M	89%	\$0.22 M	6%									
Capitalised Salaries	-\$0.41 M	-\$0.41 M	\$0.00 M	-\$0.30 M	-\$0.17 M	40%	\$0.14 M	-45%									
Community Vision	\$1.56 M	\$1.57 M	\$0.01 M	\$1.32 M	\$1.38 M	88%	\$0.06 M	5%									
Salary, wages and staff/EM costs	\$1.56 M	\$1.57 M	\$0.01 M	\$1.32 M	\$1.38 M	88%	\$0.06 M	5%									
Capitalised Salaries	\$0.00 M \$4.49 M	\$0.00 M \$4.60 M	\$0.00 M \$0.10 M	\$0.00 M	\$0.00 M	100%	\$0.00 M	0%		- Business Support \$20K.							
Business Support Salary, wages and staff/EM costs	\$4.49 M \$5.10 M	\$4.60 M \$5.11 M	\$0.10 M \$0.00 M	\$3.81 M \$4.24 M	\$3.92 M \$4.34 M	<b>85%</b> 85%	<b>\$0.11 M</b> \$0.10 M	3% 2%		* The combined results of the above two components is the actual Personal Costs are \$920K, or 8% higher than the forecast.							
Capitalised Salaries	-\$0.61 M	-\$0.51 M	\$0.10 M	-\$0.43 M	-\$0.42 M	82%	\$0.10 M	-4%									
CODC	\$14.41 M	\$14.47 M	\$0.06 M	\$12.32 M	\$13.24 M	91%	\$0.92 M	8%									
Salary, wages and staff/EM costs	\$17.39 M	\$17.36 M	-\$0.04 M	\$14.55 M	\$15.25 M	88%	\$0.70 M	5%									
Capitalised Salaries	-\$2.98 M	-\$2.88 M	\$0.10 M	-\$2.23 M	-\$2.01 M	70%	\$0.22 M	-10%									
Capex																	
Significant Activity	2024/25 AP	2024/25	Change	To Apr-25 (M10) To			Variance \$	Variance %	Traffic	ic Capital expenditure (Capex)							
		Forecast	AP=>Forecast	Forecast	Actual	Forecast			Ligh	nt Capital Oxportantal S (Capox)							
3-Waters	\$26.5 M	\$22.1 M	-\$4.4 M	\$16.6 M	\$8.2 M	37%	-\$8.4 M	-51%									
Transport Environmental Services	\$10.4 M \$3.0 M	\$9.8 M \$3.1 M	-\$0.6 M \$0.1 M	\$7.7 M	\$7.5 M	77%	-\$0.2 M -\$1 <mark>7 M</mark>	-3% -79%		* Forecast capex is \$1.5M lower than Annu	ıal Plan: This is a \$	3.1M reduction from F	orecast 1.				
Planning and Regulatory	\$3.0 M \$0.1 M	\$3.1 M	\$0.1 M	\$2.1 M \$0.1 M	\$0.4 M \$0.1 M	14% 72%	-\$1 <mark>./_W</mark> \$0.0 Mi	-79% 0%		* The YTD actual Capex to April 25 is \$11N				Q3 should result			
Property and Community Facilities	\$25.74 M	\$26.26 M	\$0.52 M	\$0.1 M \$20.74 M	\$0.1 M \$20.86 M	72%	\$0.0 M \$0.12 M	1%		in a much smaller actual to forecast varian	ce YTD at M10, as	the actual expenditure	e for ~9 months is know	wn.			
Pools Parks and Cemeteries	\$2.4 M	\$3.9 M	\$1.5 M	\$3.0 M	\$20.80 M	62%	-\$0.6 M	-19%		* Actual YTD capex as a portion of the tota			of a continuation of re	cent years where			
Service Centres and Libraries	\$0.2 M	\$1.1 M	\$0.9 M	\$1.0 M	\$1.0 M	88%	-\$0.1 M	-5%		only 50% to 75% of the capital budget/fore  * At the project/component level, there are			d forecasts for projects	s within an activity			
Community, Economic and Strategic Development	\$0.0 M	\$0.0 M	\$0.0 M	\$0.0 M	\$0.0 M		\$0.0 M	2.1		7.4 the project/component level, there are	organicani vanance	o permeen actuals all	a rorocasis for projects	within an activity.			
Governance and Corporate Services	\$1.1 M	\$1.6 M	\$0.5 M	\$1.2 M	\$1.0 M	63%	-\$0.2 M	-19%									
CODC	\$69.5 M	\$68.0 M	-\$1.5 M	\$52.5 M	\$41.5 M	61%	-\$11.0 M	-21%									
Major Projects - by Cost Centre	2024/25 AP	2024/25 Forecast	Change AP=>Forecast	To Apr-25 (M10) To Forecast	Apr-25 (M10) Actual	% Total Forecast	Variance \$	Variance %		Major Capital Projects by Cost Centre							
Memorial Hall Cromwell	\$24.5 M	\$24.1 M	-\$0.4 M	\$19.7 M	\$19.7 M	82%	\$0.0 M	0%									
Water Supply Improvements	\$11.3 M	\$10.2 M	-\$1.1 M	\$7.9 M	\$4.5 M	44%	-\$3.4 M	-43%									
Renewal Local Roads	\$9.6 M	\$7.8 M	-\$1.7 M	\$6.2 M	\$6.5 M	83%	\$0.3 M	5%									
Water Supply Renewals	\$3.3 M	\$6.5 M	\$3.2 M	\$4.7 M	\$1.8 M	28%	-\$2.9 M	-61%		L	,						
WasteWater Improvements	\$8.30 M	\$2.93 M	-\$5.37 M	\$2.12 M	\$1.02 M	35%	-\$1.1 M	-52%		* This table shows the top 12 cost centres	(some include mult	ipie projects) - these 1	ı∠ project groups make	e up nearly 90% of			
WasteWater Renewals	\$3.2 M	\$2.2 M	-\$1.1 M	\$1.7 M	\$0.8 M	39%	- <u>\$0.8</u> M	-50%		the total capital forecast.  * The remaining project are grouped under 'All other projects'.  * The Cromwell Memorial Hall actual capex of nearly \$20M is consistent with Forecast 2.  * The actual capex of the remaining 11 projects is \$9.9M lower than the forecast to April 2025; most noticeably Water Supply Improvements and Renewals (-\$6.3M), Wastewater Improvements and Renewals (-\$1.9M), and Waste Managemer							
Organic Collection	\$1.4 M	\$1.4 M	\$0.0 M	\$1.0 M	\$0.0 M	3%	-\$0.9 M	-95%									
Information Services Alexandra Town Centre	\$0.9 M \$0.1 M	\$1.4 M \$1.3 M	\$0.5 M \$1.2 M	\$1.0 M	\$0.8 M	62%	-\$0.2M	-19%									
Waste Collection/Disposal	\$0.1 M \$1.2 M	\$1.3 M \$1.2 M	\$1.2 M \$0.0 M	\$1.1 M	\$0.8 M	64%	-\$0. <mark>8</mark> M -\$ <b>0.5</b> M	-25%									
Subsidised Improvements	\$1.2 M \$0.8 M	\$1.2 M	\$0.0 M \$0.3 M	\$0.8 M \$1.0 M	\$0.3 M \$0.9 M	24% 87%	-\$0 <mark>.5</mark> M \$0.0 M	-65% -3%		(-\$1.4M).							
Library Vincent	\$0.0 M	\$0.9 M	\$0.9 M	\$1.0 M \$0.9 M	\$0.9 M	96%	\$0.0 M \$0.0 M	-3% 0%									
All other projects	\$4.9 M	\$7.0 M	\$2.1 M	\$0.9 M	\$0.9 M	76%	\$0.0 W	-24%									
CODC	\$69.5 M	\$68.0 M	-\$1.5 M	\$52.5 M	\$41.5 M	61%	-\$11.0 M	-21%		1							
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CODC - FINANCIAL DASHBOA	ARD; YTD 30 Apr	il 2025 (10	0 months of	2024/25 FY)					
3-Waters									
Revenue									
Revenue by Sub Department	2024/25 AP	2024/25	Change;	To Apr-25 (M10) Forecast	To Apr-25 (M10) Actual	Actual % to Total Forecast	Variance \$	Variance %	Traffic Ligh
Waters	\$9,096 K	Forecast \$9,240 K	AP=>Forecast \$144 K	\$7,617 K	\$7,144 K	77%	-\$472 K	-6%	Ligii
Wastewater	\$8,604 K	\$8,332 K	-\$272 K	\$6,904 K	\$6,736 K	81%	-\$472 \\ -\$1 <mark>68</mark> K	-2%	
Stormwater	\$327 K	\$340 K	\$14 K	\$306 K	\$384 K	113%	\$79 K	26%	
Three Waters Management	-\$16 K	-\$2 K	\$14 K	-\$3 K	\$1 K	-65%	\$5 K	-134%	
Funding/Interest/DCs	\$2,495 K	\$2,641 K	\$146 K	\$1,995 K	\$952 K	36%	-\$1,043 K	-52%	
3-Waters Total Revenue	\$20,506 K	\$20,552 K	\$45 K	\$16,818 K	\$15,218 K	74%	-\$1,600 K	-9.5%	
Revenue Type				To Apr-25 (M10)	To Apr-25 (M10) Actual	Actual % to Total Forecast	Variance \$	Variance 9/	Traffic
Rates	\$18,283 K	\$18,283 K	\$0 K	Forecast \$15,151 K	\$14,906 K	82%	-\$245 K	Variance %	Ligh
Fees and Charges	\$168 K	\$10,203 K	\$51 K	\$19,191 K	\$14,906 K	89%	-\$245 K	-2%	
Other Revenue	\$30 K	\$176 K	\$146 K	\$176 K	\$29 K	16%	-\$147 K	-84%	
Subsidies and Grants	\$0 K	\$14 K	\$14 K	\$170 K	\$0 K	0%	-\$147 K	-100%	
Interest Revenue	-\$568 K	-\$880 K	-\$313 K	-\$801 K	-\$991 K	113%	-\$191 K	24%	
Development and Financial Contributions	\$2,593 K	\$2,739 K	\$146 K	\$2,084 K	\$1,078 K	39%	-\$1,006 K	-48%	
3-Waters Total Revenue	\$20,506 K	\$20,552 K	\$45 K	\$16,818 K	\$15,218 K	74%	-\$1,600 K	-9.5%	
Opex									
	2004/05 48	2024/25	Change	To Apr-25 (M10)	To Apr-25 (M10)	Actual % to Total	Various	Variance %	Traffic
Opex by Sub Department	2024/25 AP	Forecast	AP=>Forecast	Forecast	Actual	Forecast	Variance \$	Variance %	Traffic Ligh
Waters	\$8,768 K	\$8,768 K	\$0 K	\$7,305 K	\$7,497 K	85%	\$191 K	3%	
Wastewater	\$7,822 K	\$7,465 K	-\$357 K	\$6,021 K	\$5,986 K	80%	-\$35 K	-1%	
Stormwater	\$849 K	\$850 K	\$1 K	\$718 K	\$727 K	86%	\$10 K	1%	
Three Waters Management	\$879 K	\$899 K	\$20 K	\$858 K	\$932 K	104%	\$74 K	9%	
3-Waters Total Opex	\$18,318 K	\$17,983 K	-\$336 K	\$14,902 K	\$15,142 K	84%	\$240 K	1.6%	
Орех Туре	2024/25 AP	2024/25 Forecast	Change AP=>Forecast	To Apr-25 (M10) Forecast	To Apr-25 (M10) Actual	Actual % to Total Forecast	Variance \$	Variance %	Traffic Ligh
Other Expenses	\$7,400 K	\$7,421 K	\$21 K	\$5,971 K	\$6,025 K	81%	\$53 K	1%	g
Personnel Costs	\$202 K	\$202 K	\$0 K	\$318 K	\$518 K	256%	\$200 K	63%	
Finance costs	\$2,378 K	\$2,020 K	-\$357 K	\$1,664 K	\$1,650 K	82%	-\$14 K	-1%	
Depreciation and amortisation expense	\$8,338 K	\$8,338 K	\$0 K	\$6,949 K	\$6,949 K	83%	\$0 K	0%	
3-Waters Total Opex	\$18,318 K	\$17,983 K	-\$336 K	\$14,902 K	\$15,142 K	84%	\$240 K	1.6%	
NET SURPLUS / (DEFICIT)	\$2,188 K	\$2,569 K	\$381 K	\$1,916 K	\$76 K	3%	-\$1,839 K	-96.0%	
Personnel Costs	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, , , , , , , , , , , , , , , , , , ,				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	2004/05 48	2024/25	Change	To Apr-25 (M10)	To Apr-25 (M10)	Actual % to Total	Variance	Vaniana 86	Traffic
Personnel Costs by sub-department	2024/25 AP	Forecast	AP=>Forecast	Forecast	Actual	Forecast	Variance \$	Variance %	Ligh
Salary, wages and staff/EM costs	\$2,161 K	\$2,161 K	\$0 K	\$1,812 K	\$1,941 K	90%	\$128 K	7%	
Waters	\$0 K	\$0 K	\$0 K	\$0 K			\$0 K		
Wastewater	\$0 K	\$0 K	\$0 K	\$0 K	\$0 K		\$0 K		
Stormwater	\$0 K	\$0 K	\$0 K	\$0 K	\$0 K		\$0 K		
Three Waters Management	\$2,161 K	\$2,161 K	\$0 K	\$1,812 K	\$1,941 K	90%	\$128 K	7%	
Capitalised Salaries	-\$1,958 K	-\$1,958 K	\$0 K	-\$1,495 K	-\$1,423 K	73%	\$71 K	-5%	
Net Personal Costs	\$202 K	\$202 K	\$0 K	\$318 K	\$518 K	256%	\$200 K	62.9%	
Сарех									
Capex by Sub Department	2024/25 AP	2024/25	Change			Actual % to Total	Variance \$	Variance %	Traffic Ligh
		Forecast	AP=>Forecast	Forecast	Actual	Forecast			Ligh
Waters Wastewater	\$14,614 K \$11,520 K	\$16,694 K \$5,088 K	\$2,080 K -\$6,432 K	\$12,558 K	\$6,267 K	38%	-\$6,290 K	-50%	
				\$3,780 K	\$1,851 K	36%	-\$1,929 K	-51%	
Stormwater Three Waters Management	\$320 K \$55 K	\$320 K \$0 K	\$0 K -\$55 K	\$220 K \$0 K	\$69 K \$0 K	22%	-\$151 <mark>K</mark> \$0 K	-69%	
3-Waters Total Capex	\$26,510 K	\$22,102 K	-\$4,407 K	\$16,558 K	\$0 K \$8,187 K	37%	-\$8,370 K	-50.6%	
3-Waters Total Capex	320,510 K		— - <b>54,407 K</b>	\$16,558 K	₹8,187 K	31%	-\$8,370 K	-50.5%	

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CODC - FINANCIAL DASHBOA	ARD; YTD 30 Ap	ril 2025 (1	0 months of	2024/25 FY)					
Business Support									
Revenue									
Revenue by Sub Department	2024/25 AP	2024/25 Forecast	Change; AP=>Forecast	To Apr-25 (M10) Forecast	To Apr-25 (M10) Actual	Actual % to Total Forecast	Variance \$	Variance %	Traffid Ligh
Administration	\$22 K	\$23 K	\$0 K	\$16 K	\$4 K	17%	-\$12 K	-76%	
CEO Civil Defence	\$0 K \$35 K	\$19 K \$35 K	\$19 K \$0 K	\$19 K \$30 K	\$294 K \$30 K	1518% 85%	\$274 K \$1 K	1418% 2%	
Elected Members	\$1,727 K	\$1,730 K	\$3 K	\$30 K \$1,443 K	\$30 K \$1,455 K	84%	\$13 K	1%	
Elections	\$65 K	\$65 K	\$0 K	\$54 K	\$52 K	81%	-\$1 K	-2%	
Finance	\$21 K	\$86 K	\$65 K	\$79 K	\$77 K	90%	-\$1 K	-2%	
Health and Safety Human Resources	\$0 K \$0 K	\$0 K \$0 K	\$0 K \$0 K	\$0 K	\$0 K \$3 K	1876%	\$0 K \$3 K	1776%	
Information Services	\$0 K	\$3 K	\$3 K	\$3 K	\$3 K	100%	\$0 K	0%	
Overhead allocation	\$419 K	\$419 K	\$0 K	\$349 K	\$349 K	83%	\$0 K	0%	
Other Funding/Interest/DCs	\$2 K \$1,905 K	\$2 K \$2,252 K	\$0 K \$347 K	\$2 K \$1,947 K	\$2 K \$1,429 K	95% 63%	\$0 K \$518 K	11% -27%	
Business Support Total Revenue	\$1,905 K	\$4,636 K	\$438 K	\$1,947 K	\$1,429 K \$3,699 K	80%	-\$242 K	-6.2%	
				To Apr-25 (M10)		Actual % to Total	<u> </u>		Traffic
Revenue Type				Forecast	Actual	Forecast	Variance \$	Variance %	Ligh
Rates Fees and Charges	\$2,411 K \$0 K	\$2,435 K \$0 K	\$24 K \$0 K	\$2,063 K \$0 K	\$2,155 K \$0 K	89% 340%	\$92 K \$0 K	4% 240%	
Other Revenue	\$43 K	\$68 K	\$25 K	\$60 K	\$110 K	162%	\$50 K	83%	
Subsidies and Grants	\$0 K	\$0 K	\$0 K	\$0 K	\$227 K		\$227 K		
Interest Revenue	\$1,744 K	\$1,882 K	\$138 K	\$1,568 K	\$844 K	45%	-\$723 K	-46%	
Development and Financial Contributions Other Gains	\$0 K \$0 K	\$208 K \$43 K	\$208 K \$43 K	\$208 K \$43 K	\$310 K \$52 K	149% 121%	\$102 K \$9 K	49% 21%	
Business Support Total Revenue	\$4,198 K	\$4,636 K	\$438 K	\$3,942 K	\$3,699 K	80%	-\$242 K	-6.2%	
Opex									
Opex by Sub Department	2024/25 AP	2024/25 Forecast	Change AP=>Forecast	To Apr-25 (M10) Forecast	To Apr-25 (M10) Actual	Actual % to Total Forecast	Variance \$	Variance %	Traffic Ligh
Administration	\$587 K	\$587 K	\$0 K	\$489 K	\$500 K	85%	\$11 K	2%	Ligh
CEO	\$1,129 K	\$1,137 K	\$8 K	\$951 K	\$1,105 K	97%	\$154 K	16%	
Civil Defence	\$35 K	\$36 K	\$0 K	\$27 K	\$22 K	61%	-\$5 K	-19%	
Elected Members Elections	\$1,021 K \$65 K	\$1,023 K \$66 K	\$2 K \$1 K	\$840 K \$45 K	\$793 K \$20 K	78% 30%	-\$47 K -\$25 K	-6% -56%	
Finance	\$2,923 K	\$3,045 K	\$122 K	\$45 K \$2,556 K	\$20 K \$2,634 K	30% 87%	-\$25 K	-56%	
Health and Safety	\$275 K	\$305 K	\$30 K	\$225 K	\$168 K	55%	-\$57 K	-25%	
Human Resources	\$761 K	\$767 K	\$6 K	\$618 K	\$547 K	71%	-\$71 K	-12%	
Information Services Overhead allocation	\$3,240 K \$379 K	\$3,311 K \$549 K	\$71 K \$170 K	\$2,713 K	\$2,629 K	79%	-\$84 K	-3%	
Overnead allocation Other	\$379 K \$0 K	\$549 K \$0 K	\$170 K \$0 K	\$441 K \$0 K	\$383 K \$0 K	70% 83%	-\$58 K \$0 K	-13% 0%	
Funding/Interest/DCs	\$6 K	\$6 K	\$0 K	\$4 K	\$29 K	467%	\$25 K	600%	
Business Support Total Opex	\$10,422 K	\$10,832 K	\$410 K	\$8,909 K	\$8,830 K	82%	-\$78 K	-0.9%	
Орех Туре	2024/25 AP	2024/25 Forecast	Change AP=>Forecast	To Apr-25 (M10) Forecast	To Apr-25 (M10) Actual	Actual % to Total Forecast	Variance \$	Variance %	Traffic Ligh
Other Expenses	\$5,408 K	\$5,716 K	\$308 K	\$4,663 K	\$4,454 K	78%	\$209 K	-4%	Ligh
Personnel Costs	\$4,494 K	\$4,596 K	\$101 K	\$3,811 K	\$3,925 K	85%	\$113 K	3%	
Finance costs	\$53 K	\$53 K	\$0 K	\$44 K	\$59 K	113%	\$15 K	34%	
Depreciation and amortisation expense Cost of Land Sales	\$466 K \$0 K	\$466 K \$1 K	\$0 K \$1 K	\$389 K \$1 K	\$389 K \$3 K	83% 293%	\$0 K \$2 K	0% 193%	
Business Support Total Opex	\$10,422 K	\$10,832 K	\$410 K	\$8,909 K	\$3 K \$8,830 K	82%	-\$78 K	-0.9%	
NET SURPLUS / (DEFICIT)	-\$6,224 K	-\$6,196 K	\$28 K	-\$4,967 K	-\$5,131 K	83%	-\$164 K	3.3%	
Personnel Costs									
Personnel Costs by sub-department	2024/25 AP	2024/25 Forecast	Change AP=>Forecast	To Apr-25 (M10) Forecast	To Apr-25 (M10) Actual	Actual % to Total Forecast	Variance \$	Variance %	Traffic Ligh
Salary, wages and staff/EM costs	\$5,105 K	\$5,106 K	\$1 K	\$4,244 K	\$4,342 K	85%	\$98 K	2%	Ligit
Administration	\$353 K	\$353 K	\$0 K	\$299 K	\$318 K	90%	\$19 K	6%	
CEO	\$879 K	\$879 K	\$0 K	\$718 K	\$710 K	81%	-\$9 K	-1%	
Civil Defence Elected Members	\$791 K	\$791 K	\$0 K	#0F4.11	#0F0 !	000/	<b>n</b>	401	
Elected Members Elections	\$791 K	\$791 K	\$0 K	\$654 K \$0 K	\$650 K \$0 K	82%	-\$5 K \$0 K	-1%	
Finance	\$1,132 K	\$1,132 K	\$0 K	\$950 K	\$971 K	86%	\$21 K	2%	
Health and Safety	\$107 K	\$107 K	\$0 K	\$79 K	\$58 K	54%	-\$21 K	-27%	
Human Resources	\$493 K	\$494 K	\$1 K	\$415 K	\$441 K	89%	\$26 K	6%	
Information Services Overhead allocation	\$1,155 K \$195 K	\$1,155 K \$195 K	\$0 K \$0 K	\$961 K \$167 K	\$970 K \$225 K	84% 116%	\$9 K \$58 K	1% 35%	
Capitalised Salaries	-\$610 K	-\$510 K	\$100 K	-\$433 K	-\$417 K	82%	\$15 K	-4%	
Net Personal Costs	\$4,494 K	\$4,596 K	\$101 K	\$3,811 K	\$3,925 K	85%	\$113 K	3.0%	
Capex				40,011 K	<b>₩</b>		\$110 K	J.070	
Capex by Sub Department	2024/25 AP	2024/25	Change			Actual % to Total	Variance \$	Variance %	Traffic
Administration	\$166 K	Forecast \$82 K	AP=>Forecast -\$84 K	Forecast \$64 K	Actual \$29 K	Forecast 36%	-\$35 K	-54%	Ligh
CEO	\$0 K	\$02 K	\$0 K	\$04 K	\$29 K	30 /0	\$0 K	×34 /0	
Civil Defence	\$31 K	\$31 K	\$0 K	\$31 K	\$22 K	72%	-\$9 <b>k</b>	-28%	
Finance	\$0 K	\$122 K	\$122 K	\$122 K	\$122 K	100%	\$0 K	0%	
Information Services  Business Support Total Capex	\$895 K \$1,092 K	\$1,366 K	\$471 K	\$1,032 K	\$840 K \$1,014 K	62% 63%	-\$191 K -\$235 K	-19% -18.8%	
Business Support Total Capex	\$1,092 K	\$1,601 K	\$509 K	\$1,249 K	\$1,014 K	63%	-\$235 K	-18.8%	

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CODC - FINANCIAL DASHBOA	RD; YTD 30 Ap	oril 2025 <u>(</u> 1	10 months o	f 2024/ <u>25 FY</u> )					
Community Experience									
Revenue	2024/05 4.0	2024/25	Change;	To Apr-25 (M10) To		Actual % to Total			Traffic
Revenue by Sub Department  Airports	2024/25 AP \$178 K	Forecast \$179 K	AP=>Forecast \$0 K	Forecast \$174 K	Actual \$222 K	Forecast 124%	Variance \$	Variance % 27%	Light
Camping Grounds	\$176 K	\$179 K	\$21 K	\$174 K	\$222 K \$205 K	121%	\$40 K	48%	
Cemeteries Commercial & Other Property	\$139 K	\$143 K	\$3 K	\$124 K	\$140 K	98%	\$1 <b>6</b> K	12%	
Commercial & Other Property  Community Buildings	\$2,428 K \$3,541 K	\$6,817 K \$3,783 K	\$4,389 K \$242 K	\$5,700 K \$3,287 K	\$4,575 K \$2,842 K	67% 75%	-\$1,125 K -\$445 K	-20% -14%	
Council Offices	\$594 K	\$598 K	\$4 K	\$505 K	\$541 K	90%	\$3 <b>6</b> K	7%	
Elderly Persons Housing Libraries	\$812 K \$1,577 K	\$833 K \$2,199 K	\$21 K \$622 K	\$703 K \$1,732 K	\$728 K \$1,887 K	87% 86%	\$24 K \$155 K	3% 9%	
Parks & Reserves	\$3,450 K	\$4,280 K	\$830 K	\$3,569 K	\$3,297 K	77%	\$272 K	-8%	
Public Toilets Service Centre	\$1,255 K	\$1,323 K	\$69 K	\$1,094 K	\$1,083 K	82%	-\$10 K	-1%	
Sports & Policy	\$362 K \$0 K	\$366 K \$82 K	\$4 K \$82 K	\$306 K \$82 K	\$309 K \$82 K	85% 100%	\$# K \$0 K	1% 0%	
Swimming Pools	\$4,190 K	\$4,196 K	\$6 K	\$3,553 K	\$3,741 K	89%	\$189 K	5%	
Trails Other	\$183 K \$2 K	\$183 K \$3 K	\$0 K \$1 K	\$154 K \$3 K	\$159 K \$4 K	87% 122%	\$6 K \$1 K	4% 34%	
Funding/Interest/DCs	\$36 K	\$36 K	\$0 K	\$30 K	\$29 K	80%	-\$1 K	-3%	
Community Experience Total Revenue	\$18,896 K	\$25,190 K	\$6,294 K	\$21,155 K	\$19,845 K	79%	-\$1,310 K	-6.2%	
Revenue Type				To Apr-25 (M10) To Forecast	Apr-25 (M10) Actual	Actual % to Total Forecast	Variance \$	Variance %	Traffic Light
Rates	\$12,705 K	\$12,705 K	\$0 K	\$10,676 K	\$10,680 K	84%	\$4 K	0%	
Fees and Charges Other Revenue	\$2,698 K \$249 K	\$2,734 K \$589 K	\$36 K \$340 K	\$2,330 K \$490 K	\$2,597 K \$467 K	95% 79%	\$267 K -\$23 K	11% -5%	
Subsidies and Grants	\$2,748 K	\$4,239 K	\$1,492 K	\$3,533 K	\$2,842 K	67%	-\$691 K	-20%	
Interest Revenue Development and Financial Contributions	\$497 K \$0 K	\$544 K \$0 K	\$47 K \$0 K	\$483 K \$0 K	\$604 K \$0 K	111%	\$122 K \$0 K	25%	
Land Asset Sales	\$0 K	\$4,380 K	\$4,380 K	\$3,644 K	\$0 K \$2,640 K	60%	-\$1,004 K	-28%	
Other Gains	\$0 K	\$0 K	\$0 K	\$0 K	\$16 K	700/	\$16 K		
Community Experience Total Revenue  Opex	\$18,896 K	\$25,190 K	\$6,294 K	\$21,155 K	\$19,845 K	79%	-\$1,310 K	-6.2%	
Opex by Sub Department	2024/25 AP	2024/25	Change	To Apr-25 (M10) To		Actual % to Total	Variance \$	Variance %	Traffic
Airports	\$155 K	Forecast \$156 K	AP=>Forecast \$1 K	Forecast \$109 K	Actual \$110 K	Forecast 71%	\$1 K	1%	Light
Camping Grounds	\$202 K	\$206 K	\$4 K	\$170 K	\$165 K	80%	-\$5 K	-3%	
Cemeteries Commercial & Other Property	\$128 K	\$129 K \$2,392 K	\$1 K \$1,204 K	\$113 K	\$115 K	89%	\$2 K	2%	
Commercial & Other Property Community Buildings	\$1,188 K \$1,178 K	\$2,392 K \$1,577 K	\$1,204 K \$399 K	\$1,932 K \$1,302 K	\$1,269 K \$1,207 K	53% 77%	-\$663 K -\$95 K	-34% -7%	
Council Offices	\$1,624 K	\$1,608 K	-\$16 K	\$1,331 K	\$1,287 K	80%	- <b>9</b> 44 K	-3%	
Elderly Persons Housing Libraries	\$490 K \$1,061 K	\$514 K \$1,077 K	\$24 K \$16 K	\$433 K \$894 K	\$429 K \$855 K	83% 79%	-\$4 K - <b>\$</b> 38 K	-1% -4%	
Parks & Reserves	\$1,061 K \$2,598 K	\$1,077 K \$2,629 K	\$16 K \$31 K	\$894 K \$2,180 K	\$855 K \$2,127 K	79% 81%	-838 K -853 K	-4% -2%	
Public Toilets	\$1,004 K	\$995 K	-\$9 K	\$796 K	\$681 K	69%	\$114 K	-14%	
Service Centre Sports & Policy	\$225 K \$432 K	\$226 K \$432 K	\$1 K \$0 K	\$182 K	\$157 K	70%	-\$24 K \$30 K	-13% 8%	
Sports & Policy Swimming Pools	\$432 K \$3,358 K	\$432 K \$3,429 K	\$0 K \$71 K	\$378 K \$2,895 K	\$408 K \$3,080 K	95% 90%	\$80 K \$185 K	8% 6%	
Trails	\$138 K	\$148 K	\$10 K	\$125 K	\$111 K	75%	-\$ <mark>1</mark> 14 K	-11%	
Community Experience Total Opex	\$13,782 K	\$15,517 K 2024/25	\$1,735 K Change	\$12,838 K To Apr-25 (M10) To	\$12,003 K	77% Actual % to Total	-\$836 K	-6.5%	Traffic
Opex Type	2024/25 AP	Forecast	AP=>Forecast	Forecast	Actual	Forecast	Variance \$	Variance %	Light
Other Expenses Personnel Costs	\$6,482 K \$3,627 K	\$7,506 K \$3,653 K	\$1,024 K \$26 K	\$6,197 K \$3,115 K	\$5,530 K \$3,468 K	74% 95%	\$667 K	-11% 11%	
Finance costs	\$2 K	\$2 K	\$0 K	\$3,115 K \$2 K	\$3,468 K \$1 K	95% 71%	\$0 K	-11% -11%	
Depreciation and amortisation expense	\$3,400 K	\$3,400 K	\$0 K	\$2,833 K	\$2,833 K	83%	\$0 K	0%	
Cost of Land Sales Community Experience Total Opex	\$272 K \$13,782 K	\$957 K \$15,517 K	\$686 K \$1,735 K	\$692 K \$12,838 K	\$170 K \$12,003 K	18% 77%	\$522 K -\$836 K	-75% -6.5%	
NET SURPLUS / (DEFICIT)	\$5,114 K	\$9,673 K	\$4,559 K	\$8,316 K	\$7,843 K	81%	-\$474 K	-5.7%	
Personnel Costs		0001100							- "
Personnel Costs by sub-department	2024/25 AP	2024/25 Forecast	Change AP=>Forecast	To Apr-25 (M10) To Forecast	Actual	Actual % to Total Forecast	Variance \$	Variance %	Traffic Light
Salary, wages and staff/EM costs	\$4,041 K	\$4,067 K	\$26 K	\$3,420 K	\$3,635 K	89%	\$215 K	6%	
Camping Grounds Commercial & Other Property	\$0 K \$36 K	\$0 K \$37 K	\$0 K \$2 K	\$0 K \$32 K	\$0 K \$31 K	83%	\$0 K -\$1 K	-2%	
Community Buildings	\$16 K	\$16 K	\$0 K	\$32 K \$13 K	\$31 K	74%	-\$1 K	-2%	
Council Offices	\$1,069 K	\$1,022 K	-\$47 K	\$845 K	\$818 K	80% 📗	-\$27 K	-3%	
Elderly Persons Housing Libraries	\$0 K \$647 K	\$13 K \$660 K	\$13 K \$13 K	\$13 K \$554 K	\$22 K \$581 K	170% 88%	\$9 K \$27 K	70% 5%	
Parks & Reserves	\$0 K	\$0 K	\$0 K	\$0 K	\$0 K	172%	\$0 K	72%	
Public Toilets	\$27 K	\$27 K	\$1 K	\$24 K	\$25 K	89%	\$1 K	4%	
Service Centre Sports & Policy	\$199 K \$409 K	\$199 K \$409 K	\$0 K \$0 K	\$161 K \$345 K	\$145 K \$357 K	73% L 87%	-\$16 K \$13 K	-10% 4%	
Swimming Pools	\$1,639 K	\$1,683 K	\$44 K	\$1,434 K	\$357 K \$1,645 K	98%	\$13 K	15%	
Capitalised Salaries	-\$414 K	-\$414 K	\$0 K	-\$304 K	-\$167 K	40%	\$137 K	-45%	
Net Personal Costs	\$3,627 K	\$3,653 K	\$26 K	\$3,115 K	\$3,468 K	95%	\$353 K	11.3%	
Capex by Sub Department	2024/25 4.5	2024/25	Change	To Apr-25 (M10) To	Apr-25 (M10)	Actual % to Total	Vorteres	Vorience	Traffi Ligh
Capex by Sub Department	2024/25 AP	Forecast	AP=>Forecast	Forecast	Actual	Forecast	Variance \$	Variance %	Light
Airports Camping Grounds	\$10 K \$94 K	\$623 K \$187 K	\$613 K \$93 K	\$1 K \$129 K	\$473 K \$46 K	76% 25%	\$472 K -\$83 K	46698% -64%	
Cemeteries	\$180 K	\$241 K	\$60 K	\$177 K	\$171 K	71%	-\$6 K	-3%	
Commercial & Other Property	\$114 K	\$185 K	\$70 K	\$149 K	\$112 K	60%	-\$37 <u>K</u>	-25%	
Community Buildings Council Offices	\$24,846 K \$225 K	\$24,604 K \$321 K	-\$241 K \$96 K	\$20,080 K \$216 K	\$19,988 K \$78 K	81% 24%	-\$138 K	0% -64%	
Elderly Persons Housing	\$288 K	\$321 K	\$88 K	\$216 K \$181 K	\$78 K \$90 K	24%	-\$130 K	-54% -50%	
Libraries	\$179 K	\$1,103 K	\$924 K	\$1,022 K	\$971 K	88%	-\$5 <mark>1 K</mark>	-5%	
Parks & Reserves Public Toilets	\$1,492 K \$257 K	\$2,743 K \$154 K	\$1,252 K -\$103 K	\$2,172 K \$116 K	\$1,849 K \$121 K	67% 78%	-\$323 K \$4 K	-15% 4%	
	\$585 K	\$648 K	\$63 K	\$470 K	\$121 K \$334 K	52%	-\$136 K	-29%	
Swimming Pools									
Swimming Pools Trails Community Experience Total Capex	\$48 K \$28,319 K	\$53 K \$31,239 K	\$5 K \$2,920 K	\$38 K \$24,751 K	\$12 K \$24,245 K	23% 78%	-\$26 <mark>K</mark> -\$506 K	-69% -2.0%	

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Community Vision   Revenue by Sub Department   2024/25 AP   Forecast Actual   Forecast Actual   Some State
Revenue   Substitute   Substi
Revenue by Sub Department   2024/28 AP   Forecast   Ap=>Forecast   Forecast   Actual   Forecast   Variance \$ Variance \$ Variance \$ Communications   \$5.55 K   \$5.55
Community Development
Community Engagement   \$201 K   \$201 K   \$0 K   \$167 K   \$167 K   \$187 K   \$0
Second
Grants \$490 K \$502 K \$11 K \$438 K \$410 K \$2%
Promotions \$172 K \$172 K \$0 K \$143 K \$143 K \$143 K \$0 K \$
Sports & Policy
Strategy and Policy   \$250 K   \$254 K   \$4 K   \$213 K   \$216 K   85%   \$3 K   1%
Tourism \$1,283 K \$1,385 K \$102 K \$1,184 K \$1,202 K 87% \$181 K 2% Visitor Information Centres \$245 K \$240 K .55 K \$193 K \$179 K 74% .514 K .7% .514 K .74 K
Visitor Information Centres
Funding/Interest/DCs
Revenue Type         To Apr-25 (M10) To Apr-25 (M10) Actual Forecast Actual Forecast Actual Forecast Professional Professional Forecast Forecast Actual Forecast Variance \$ Vari
Rates
Rates \$3,744 K \$3,744 K \$0 K \$3,144 K \$3,119 K 83% \$
See and Charges
Other Revenue         \$105 K         \$322 K         \$217 K         \$313 K         \$324 K         101%         \$11 K         3%           Subsidies and Grants         \$47 K         \$172 K         \$125 K         \$163 K         \$160 K         93%         \$31 K         93 K         \$26 K         476%         \$17 K         198%           Interest Revenue         \$2 K         \$5 K         \$7 K         \$9 K         \$26 K         476%         \$17 K         198%           Community Vision Total Revenue         \$3,960 K         \$4,289 K         \$330 K         \$3,663 K         \$3,656 K         85%         \$6 K         -2.2%           Opex           Opex           Opex           Opex by Sub Department         2024/25 AP         Change Forecast Prorecast Prorecast Prorecast AP=>Forecast AP=>Forecast AP=>Forecast Actual Forecast Actual Forecast AP=>Forecast AP=>Foreca
Subsidies and Grants         \$47 K         \$172 K         \$125 K         \$163 K         \$160 K         93%         \$3 K         -2%           Interest Revenue         \$2 K         \$5 K         \$7 K         \$9 K         \$26 K         476%         \$17 K         198%           Community Vision Total Revenue         \$3,960 K         \$4,289 K         \$330 K         \$3,663 K         \$3,656 K         85%         -\$6 K         -0.2%           Opex           Opex by Sub Department         2024/25 AP         2024/25 Forecast Prorecast AP=>Forecast Prorecast Actual Forecast Actual Forecast Actual Forecast Actual Forecast Actual Forecast Forecast Actual Forecast Forecast Actual Forecast
Community Vision Total Revenue         \$3,960 K         \$4,289 K         \$330 K         \$3,663 K         \$3,656 K         85%         -\$6 K         -0.2%           Opex         Opex by Sub Department         2024/25 AP         Change Forecast AP⇒Forecast AP⇒Forecast Forecast Actual Forecast Actual Forecast Actual Forecast Actual Forecast ACtual Forecast Forecast ACtual Forecast Forecast ACtual
Opex by Sub Department         2024/25 AP         2024/25 Forecast Forecast         Change Forecast Forecast Forecast Recommendations         To Apr-25 (M10) To Apr-25 (M10) Actual Forecast Forecast Recommendations         Variance \$ Varia
Opex by Sub Department         2024/25 AP         2024/25 Forecast         Change AP⇒Forecast         To Apr-25 (M10) To Apr-25 (M10) Actual Forecast         Actual % to Total Forecast         Variance \$         Variance \$         Traffic Light           Communications         \$371 K         \$371 K         \$0 K         \$286 K         \$255 K         69%         -\$31 K         -11%           Community Development         \$189 K         \$224 K         \$35 K         \$144 K         \$136 K         61%         -\$8 K         -5%           Community Engagement         \$151 K         \$153 K         \$1 K         \$136 K         \$166 K         109%         \$30 K         22%           Economic Development         \$191 K         \$270 K         \$79 K         \$238 K         \$262 K         97%         \$24 K         10%           Grants         \$460 K         \$475 K         \$15 K         \$15 K         \$422 K         \$393 K         83%         -\$28 K         -7%           Promotions         \$163 K         \$165 K         \$2 K         \$142 K         \$136 K         83%         -\$5 K         4%
Communications         \$371 K         \$371 K         \$0 K         \$286 K         \$255 K         69%         -\$31 K         -11%           Community Development         \$189 K         \$224 K         \$35 K         \$144 K         \$136 K         61%         \$8 K         -5%           Community Engagement         \$151 K         \$153 K         \$1 K         \$136 K         \$166 K         109%         \$30 K         22%           Economic Development         \$191 K         \$270 K         \$79 K         \$238 K         \$262 K         97%         \$24 K         10%           Grants         \$460 K         \$475 K         \$15 K         \$422 K         \$393 K         83%         -\$28 K         -7%           Promotions         \$163 K         \$165 K         \$2 K         \$142 K         \$136 K         83%         -\$5 K         -4%
Communications         \$371 K         \$371 K         \$0 K         \$286 K         \$255 K         69%         -\$31 K         -11%           Community Development         \$189 K         \$224 K         \$35 K         \$144 K         \$136 K         61%         -58 K         -5%           Community Engagement         \$151 K         \$153 K         \$1 K         \$136 K         \$166 K         109%         \$30 K         22%           Economic Development         \$191 K         \$270 K         \$79 K         \$238 K         \$262 K         97%         \$24 K         10%           Grants         \$460 K         \$475 K         \$15 K         \$422 K         \$393 K         83%         -\$28 K         -7%           Promotions         \$163 K         \$165 K         \$2 K         \$142 K         \$136 K         83%         -\$5 K         -4%
Community Engagement         \$151 K         \$153 K         \$1 K         \$136 K         \$166 K         109%         \$30 K         22%           Economic Development         \$191 K         \$270 K         \$79 K         \$238 K         \$262 K         97%         \$24 K         10%           Grants         \$460 K         \$475 K         \$15 K         \$422 K         \$393 K         83%         -\$28 K         -7%           Promotions         \$163 K         \$165 K         \$2 K         \$142 K         \$136 K         83%         -\$5 K         -4%
Economic Development         \$191 K         \$270 K         \$79 K         \$238 K         \$262 K         97%         \$24 K         10%           Grants         \$460 K         \$475 K         \$15 K         \$422 K         \$393 K         83%         -\$28 K         -7%           Promotions         \$163 K         \$165 K         \$2 K         \$142 K         \$136 K         83%         -\$5 K         -4%
Grants         \$460 K         \$475 K         \$15 K         \$422 K         \$393 K         83%         -\$28 K         -7%           Promotions         \$163 K         \$165 K         \$2 K         \$142 K         \$136 K         83%         -\$5 K         -4%
Promotions \$163 K \$165 K \$2 K \$142 K \$136 K 83%4%
Regional Identity \$183 K \$187 K \$3 K \$141 K \$105 K 56% -366 -366 -26%
Sports & Policy \$19 K \$19 K \$0 K \$13 K \$26 K 135% \$13 K 102%
Strategy and Policy \$149 K \$149 K \$0 K \$105 K \$87 K 58%
Tourism \$939 K \$998 K \$60 K \$774 K \$785 K 79% \$10 K 1%
Visitor Information Centres \$171 K \$181 K \$10 K \$152 K \$172 K 95% \$21 K 14%
Funding/Interest/DCs \$1 K \$1 K \$0 K \$1 K \$1 K 98% \$0 K 17%  Community Vision Total Opex \$2,988 K \$3,193 K \$206 K \$2,554 K \$2,555 K 79% -\$29 K -1.1%
2024/25 Channa To Ann. 25 (M10) To Ann. 25 (M10) Actual % to Total Traffic
Opex Type 2024/25 AP 2024/25 Change To Apr-25 (M10) To Apr-25 (M10) Actual % to Total Variance \$ Variance \$ Light
Other Expenses \$1,417 K \$1,613 K \$196 K \$1,224 K \$1,135 K 70% -\$90 K -7%
Personnel Costs \$1,557 K \$1,567 K \$10 K \$1,318 K \$1,379 K 88% \$61 K 5%
Finance costs \$0 K \$0 K \$0 K \$0 K \$0 K
Depreciation and amortisation expense         \$13 K         \$13 K         \$0 K         \$11 K         \$11 K         83%         \$0 K         \$0 K           Cost of Land Sales         \$0 K
Cost of Land Sales 50 K 50
NET SURPLUS / (DEFICIT) \$972 K \$1,096 K \$124 K \$1,109 K \$1,131 K 103% \$22 K 2.0%
Personnel Costs
Personnel Costs by sub-department 2024/25 AP 2024/25 Change To Apr-25 (M10) To Apr-25 (M10) Actual % to Total Variance \$ Variance \$ Traffic
Forecast AP=>Forecast Forecast Actual Forecast Light
Salary, wages and staff/EM costs         \$1,557 K         \$1,568 K         \$10 K         \$1,319 K         \$1,380 K         88%         \$61 K         5%           Communications         \$300 K         \$300 K         \$0 K         \$245 K         \$241 K         80%         -\$3 K         -1%
Community Development \$147 K \$147 K \$0 K \$121 K \$120 K 82% -\$1 K -1%
Community Engagement \$142 K \$142 K \$0 K \$127 K \$157 K 111% \$30 K 23%
Economic Development \$113 K \$113 K \$0 K \$88 K \$72 K 64% -\$16 K -18%
Grants
Promotions
Regional Identity \$105 K \$105 K \$0 K \$89 K \$78 K 74% -\$11 K -12%
Sports & Policy           Strategy and Policy         \$103 K         \$103 K         \$0 K         \$86 K         \$85 K         83%         -\$1 K         -1%
Tourism \$537 K \$537 K \$0 K \$455 K \$481 K 90% \$26 K 6%
Visitor Information Centres \$110 K \$120 K \$10 K \$108 K \$144 K 120% \$36 K 34%
Capitalised Salaries \$0 K \$0 K \$0 K \$0 K 100% \$0 K 0%
Net Personal Costs \$1,557 K \$1,567 K \$10 K \$1,318 K \$1,379 K 88% \$61 K 4.6%
Сарех
Copyr by Sub Department 2024/25 Change To Apr-25 (M10) To Apr-25 (M10) Actual % to Total Variance \$
Capex by Sub Department 2024/23 AF Forecast AP=>Forecast Forecast Actual Forecast Variance Variance (Light
Community Vision Total Capex \$0 K \$0 K \$0 K \$0 K

Item 25.4.8 - Appendix 1

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CODC - FINANCIAL DASHBOA	RD; YTD 30_A	pril 2 <u>025 (</u>	10 months o	of 2024/25 FY					
Planning and Infrastructure									
Revenue		2024/25	Channa	To Apr-25 (M10)	To Apr-25 (M10)	Actual % to Total			Traffic
Revenue by Sub Department	2024/25 AP	2024/25 Forecast	Change; AP=>Forecast	Forecast	Actual	Actual % to Total Forecast	Variance \$	Variance %	Ligh
Building Control	\$1,806 K	\$1,971 K	\$165 K	\$1,683 K	\$1,772 K	90%	\$89 K	5%	
District Rural Fire Dog Control	\$1 K \$295 K	\$1 K \$350 K	\$0 K \$55 K	\$1 K \$354 K	\$1 K \$348 K	106% 100%	\$0 K -\$6 K	6% -2%	
Emergency work	\$295 K \$163 K	\$350 K \$163 K	\$55 K \$0 K	\$354 K \$136 K	\$348 K \$136 K	84%	-30 K \$0 K	-2% 0%	
Enforcement	\$171 K	\$131 K	-\$40 K	\$108 K	\$113 K	87%	\$5 K	4%	
Environmental Health	\$340 K	\$340 K	\$0 K	\$293 K	\$318 K	93%	\$2 <b>5</b> K	9%	
Liquor Licensing Resource Management	\$290 K	\$290 K \$2,804 K	\$0 K	\$248 K	\$252 K	87%	\$4 K	2%	
Resource management Roading	\$2,740 K \$15,847 K	\$2,804 K \$15,884 K	\$65 K \$37 K	\$2,349 K \$12,954 K	\$2,348 K \$12,571 K	84% 79%	-\$1 K -\$382 K	0% -3%	
Waste Management	\$8,485 K	\$8,659 K	\$174 K	\$7,208 K	\$7,097 K	82%	-\$111 K	-2%	
Other	\$0 K	\$130 K	\$130 K	\$130 K	\$87 K	66%	- <mark>64</mark> 4 K	-34%	
Funding/Interest/DCs	\$851 K	\$851 K	\$0 K	\$711 K	\$562 K	66%	-\$149 K	-21%	
Planning and Infrastructure Total Revenue	\$30,987 K	\$31,572 K	\$585 K	\$26,174 K	\$25,605 K	81%	-\$570 K	-2.2%	
Revenue Type				To Apr-25 (M10) Forecast	To Apr-25 (M10) Actual	Actual % to Total Forecast	Variance \$	Variance %	Traffic Ligh
Rates	\$15,321 K	\$15,321 K	\$0 K	\$12,789 K	\$12,797 K	84%	\$8 K	0%	-3
Fees and Charges	\$2,904 K	\$3,464 K	\$560 K	\$3,087 K	\$3,172 K	92%	\$85 K	3%	
Other Revenue	\$2,780 K	\$2,806 K	\$26 K	\$2,406 K	\$2,743 K	98%	\$337 K	14%	
Subsidies and Grants Interest Revenue	\$9,346 K -\$171 K	\$9,377 K -\$204 K	\$31 K -\$33 K	\$7,370 K -\$150 K	\$6,400 K -\$70 K	68% 34%	-\$970 K \$81 K	-13% -54%	
Development and Financial Contributions	-\$171 K \$808 K	-\$204 K \$808 K	-\$33 K \$0 K	-\$150 K \$672 K	-\$70 K \$513 K	64%	\$81 K -\$159 K	-54% -24%	
Other Gains	\$0 K	\$0 K	\$0 K	\$0 K	\$49 K	5.,5	\$49 K	2.70	
Planning and Infrastructure Total Revenue	\$30,987 K	\$31,572 K	\$585 K	\$26,174 K	\$25,605 K	81%	-\$570 K	-2.2%	
Opex									
Opex by Sub Department	2024/25 AP	2024/25 Forecast	Change AP=>Forecast	To Apr-25 (M10) Forecast	To Apr-25 (M10) Actual	Actual % to Total Forecast	Variance \$	Variance %	Traffic
Building Control	\$1,869 K	Forecast \$1,969 K	AP=>Forecast \$101 K	\$1,624 K	\$1,669 K	Forecast 85%	\$46 K	3%	Ligh
District Rural Fire	\$2 K	\$2 K	\$0 K	\$1,024 K	\$1,009 K	89%	\$0 K	-1%	
Dog Control	\$233 K	\$283 K	\$50 K	\$229 K	\$247 K	87%	\$17 K	8%	
Emergency work	\$50 K	\$50 K	\$0 K	\$33 K	\$0 K	0%	-\$3 <mark>3</mark> K	-100%	
Enforcement	\$142 K	\$101 K	-\$41 K	\$82 K	\$76 K	75%	-\$6 K	-7%	
Environmental Health Liquor Licensing	\$243 K \$187 K	\$246 K \$187 K	\$3 K \$0 K	\$210 K \$147 K	\$236 K \$118 K	96% 63%	\$26 K -\$2 <mark>9</mark> K	12% -20%	
Resource Management	\$2,077 K	\$3,165 K	\$1,088 K	\$2,273 K	\$1,746 K	55%	-\$526 K	-20%	
Roading	\$13,054 K	\$13,286 K	\$232 K	\$11,169 K	\$11,046 K	83%	-\$124 K	-1%	
Waste Management	\$7,254 K	\$7,455 K	\$201 K	\$6,180 K	\$6,243 K	84%	\$63 K	1%	
Other Planning and Infrastructure Total Opex	\$0 K \$25,109 K	\$196 K \$26,940 K	\$196 K \$1,830 K	\$196 K \$22,146 K	\$196 K \$21,579 K	100% 80%	\$0 <mark>.</mark> K -\$567 K	0% -2.6%	
		\$26,940 K 2024/25	\$1,830 K Change	\$22,146 K To Apr-25 (M10)		Actual % to Total			Traffic
Орех Туре	2024/25 AP	Forecast	AP=>Forecast	Forecast	Actual	Forecast	Variance \$	Variance %	Ligh
Other Expenses	\$12,289 K	\$14,195 K	\$1,906 K	\$11,485 K	\$10,720 K	76%	-\$7 <mark>65 K</mark>	-7%	
Personnel Costs	\$4,530 K	\$4,455 K	-\$75 K	\$3,753 K	\$3,951 K	89%	\$197 K	5%	
Finance costs  Depreciation and amortisation expense	\$0 K \$8,289 K	\$0 K \$8,289 K	\$0 K \$0 K	\$0 K	\$0 K	0%	\$0 K	-100%	
Cost of Land Sales	\$8,289 K \$0 K	\$8,289 K \$0 K	\$0 K \$0 K	\$6,908 K \$0 K	\$6,908 K \$1 K	83%	\$0 K \$1 K	0%	
Planning and Infrastructure Total Opex	\$25,109 K	\$26,940 K	\$1,830 K	\$22,146 K	\$21,579 K	80%	-\$567 K	-2.6%	
NET SURPLUS / (DEFICIT)	\$5,878 K	\$4,633 K	-\$1,246 K	\$4,028 K	\$4,025 K	87%	-\$3 K	-0.1%	
Personnel Costs									
Personnel Costs by sub-department	2024/25 AP	2024/25	Change			Actual % to Total	Variance \$	Variance %	Traffic
Salary, wages and staff/EM costs	\$4,530 K	Forecast \$4,455 K	AP=>Forecast -\$75 K	Forecast \$3,753 K	Actual \$3,951 K	Forecast 89%	\$197 K	5%	Ligh
Building Control	\$1,554 K	\$1,283 K	-\$270 K	\$1,085 K	\$1,203 K	94%	\$197 K	11%	
District Rural Fire					,=== !			70	
Dog Control	\$111 K	\$111 K	\$0 K	\$101 K	\$106 K	95%	\$5 K	5%	
Emergency work		<b>^</b>							
Enforcement Environmental Health	\$120 K \$233 K	\$79 K \$233 K	-\$41 K \$0 K	\$65 K	\$66 K	84%	\$1 K	2% 9%	
Environmental Health Liquor Licensing	\$233 K \$154 K	\$233 K \$154 K	\$0 K	\$198 K \$122 K	\$217 K \$96 K	93% 63%	\$19 K -\$26 K	9% -21%	
Resource Management	\$1,108 K	\$1,344 K	\$236 K	\$1,123 K	\$1,126 K	84%	-\$20 K	-21% 0%	
Roading	\$753 K	\$753 K	\$0 K	\$647 K	\$705 K	94%	\$57 K	9%	
Waste Management	\$496 K	\$496 K	\$0 K	\$412 K	\$432 K	87%	\$20 K	5%	
Capitalised Salaries	\$0 K	\$0 K	\$0 K	\$0 K	\$0 K		\$0 K		
Net Personal Costs	\$4,530 K	\$4,455 K	-\$75 K	\$3,753 K	\$3,951 K	89%	\$197 K	5.3%	
Capex		2024/25	Change	To Apr 25 (M40)	To Apr 25 (M40)	Actual % to Total			Troffi
Capex by Sub Department	2024/25 AP	Forecast	Change AP=>Forecast	Forecast	Actual	Forecast	Variance \$	Variance %	Traffic Ligh
Building Control	\$42 K	\$133 K	\$91 K	\$95 K	\$95 K	71%	\$0 K	0%	
Dog Control	\$0 K	\$1 K	\$1 K	\$1 K	\$1 K	120%	\$0 K	20%	
Resource Management	\$54 K	\$0 K	-\$54 K	\$0 K	\$0 K	770/	\$0 K	001	
Roading Waste Management	\$10,416 K \$3,020 K	\$9,784 K \$3,110 K	-\$632 K \$89 K	\$7,691 K \$2,123 K	\$7,492 K \$438 K	77% 14%	-\$199 K	-3% -79%	
Planning and Infrastructure Total Capex	Ψ0,020 10	ψο, ι το ι	ΨΟΟΤΚ	ΨZ, 123 N	ψ <del>4</del> 30 Κ	1470	-ψ1,000 iN	-13/0	

Item 25.4.8 - Appendix 1



## 25.4.9 HEALTH, SAFETY AND WELLBEING REPORT

Doc ID: 2484305

Report Author:	Anita Jansen, Health, Safety and Wellbeing Advisor
Reviewed and authorised by:	Louise Fleck, General Manager - People and Culture

## 1. Purpose

To provide the Audit & Risk Committee with an update on the health, safety and wellbeing performance of the organisation.

\_\_\_\_\_

#### Recommendations

That the report be received.

\_\_\_\_\_

## 2. Discussion

## 2.1 Reporting period

This report covers the period 1 January – 31 March 2025 ('the reporting period').

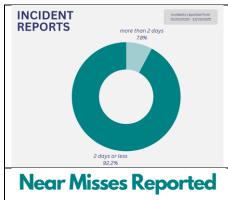
## 2.2 Health, Safety and Wellbeing Advisor summary

This period, Health, Safety and Wellbeing focus was on the fire that incurred at the Roxburgh Entertainment Centre in February. Significant damage to the building structure, removal of asbestos and the demolition of the site following engineer reports and consultation process.

Lone Worker solution - two satellite devices were piloted by a number of Council staff in February 2025. Both devices provide a satellite solution for our team(s) to use when going out to remote locations and feedback was gathered following the pilot phase. Council have moved forward and have purchased an initial seven Garmin InReach Mini 2 devices which are due for configuration and deployment in July.

The Executive Leadership team visited the Alexandra Wastewater Treatment Plant in February 2025 as part of our ongoing critical risk observation to gain a better understanding of risks associated with a particular area and see the controls in place especially with monitoring H2S (Hydrogen Sulfide).

## 2.3 Lead Indicator dashboard



## Measure:

Reporting of incidents in a timely manner 80% of incidents reported in BWare within 48 hours\* (and to manager immediately) \*Contractor incidents within 72 hours of notification to CODC.

## Commentary:

Achieved – 92.2% - this is a slight decrease from the previous quarter when 92.9% of incidents were reported in 2 days or less.

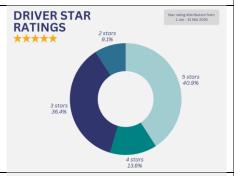
# Near Misses Reported 01/01/2025 - 31/03/2025 5 1 2 2 3 Profitu Guarter Current Quarter

## Measure:

Increase in number of near misses being reported each quarter.

## Commentary:

Achieved – slight increase with 5 near misses reported this quarter.



## Measure:

Achieve Average Star Rating of 4 – measured quarterly. Continue to Celebrate and Recognise drivers with 5star ratings on driver leaderboard.

## Commentary:

Achieved - star rating of 4.

There were 4 drivers who only achieved an average star rating of 2 – this has been followed up with the drivers involved.



## Measure:

Contractor management – prequalification assessments up to date:

90% of prequalification assessments up to date

## Commentary:

Achieved – 93.6% - this is a slight improvement from the previous quarter when 93.1% of pre-qualifications were up to date.



#### Measure:

Critical risk observation by ELT - Observation to take place bi-annually.

## Commentary:

Critical risk observation completed at Alexandra Wastewater treatment plant in February 2025.

The next critical risk observation will take place with the Roading team later this year.

## 2.4 Significant incident summary

There were 64 incidents reported during the reporting period which is an increase from the 28 incidents in the previous reporting period.

Notable incidents are further explained at section 2.9

SEVERITY RATING	LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4
Risk consequence rating	Negligible or minor (Business as usual)	Moderate	Major	Extreme
Examples	Non-treatment injury, first aid injury	Medical treatment injuries, near miss that could result in medical treatment, wet rescue	Lost time injuries, high potential near miss	Fatality, life- altering injuries, or potential for either
No. of incident reports	56	6	2	0

Table 1. Severity rating for all incident reports

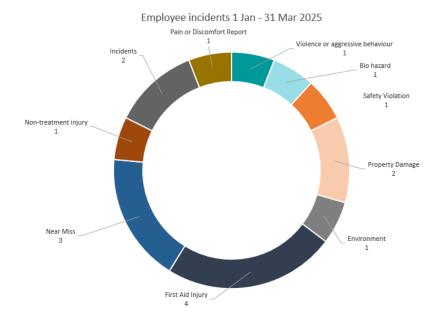
## 2.5 Employee reports

17 reports (26%) affected employees which is slightly less than the previous reporting period of (28%).

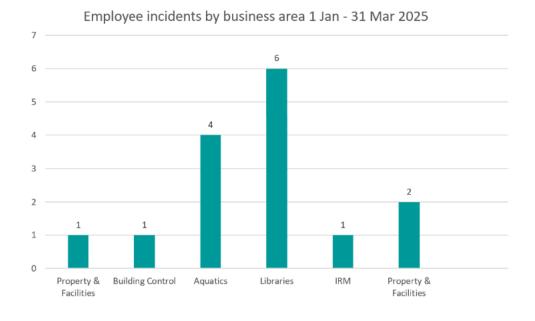
The most significant report was the Roxburgh Entertainment Centre fire on 6 February 2025 which damaged the building. The final investigation report from Fire and Emergency New Zealand (FENZ) is pending peer review and a copy will be provided to Council once completed. This incident is further explained at section 2.9.

We had a potential safety violation reported from outside the Cromwell Library. A male occupant was parked behind the library most nights while staff were working causing staff to feel uneasy. Initial report lodged with Police and internal investigation carried out and seemed the person was there daily to use the free wifi. Additional measures put in place to minimise risks.

There were a few first aid injuries reported with Aquatics with an employee suffering heat stroke at the pool while cleaning. Reminder to all staff on the importance of managing heat stroke and keeping hydrated.



**Graph 1. Employee incidents and reports by cause:** Aggressive behaviour or violence (1), Bio hazard (1), Safety Violation (1), Property Damage (2), Environment (1), First Aid Injury (4), Near Miss (3), Nontreatment injury (1), Incidents (2), Pain or Discomfort (1)



**Graph 2. Employee incidents by business area:** Customer Services (1), Building Control (1), Aquatics (4), Libraries (6), IRM (1), Property & Facilities (2)

#### 2.5.1 Employee injuries

There were 5 recordable injuries reported this quarter, which is slightly more than the previous reporting period. An employee suffered heat stroke while cleaning at the pool and a couple of employees experienced hand and lumber strains from lifting heavy books and bins at the library. Manual lifting guidelines provided and followed up with employees.

Reporting period	Non- treatment injury	First aid injury (FAI)	Medical treatment injury (MTI)	Restricted duties	Lost time injury (LTI)	Fatal ity	Total recorda ble injuries
Aug 23 – Oct 23	3	3	0	0	0	0	6
Nov 23 – Jan 24	3	5	1	0	0	0	9
Feb 24 – Apr 24	1	0	0	0	1	0	2
May 24 – Jul 24	0	1	1	0	0	0	2
Aug 24 – Oct 24	0	3	0	0	0	0	3
Nov 24 – Dec 24	0	3	0	0	0	0	3
Jan 25 – Mar 25	1	4	0	0	0	0	5

Table 2. Recordable injuries (employees)

#### 2.6 Lost time injury frequency rate (LTIFR)

The LTIFR is against a benchmark of 1.95 injuries per 200,000 hours of work. The injury rate has remained stable for this and previous reporting periods.

There have ben no lost time injuries for the reporting period and for the year to date ending 31 March 2025.



Graph 3. Lost time injury frequency rate (rolling 12-month average).

#### 2.7 Public incidents

43 incidents (67%) affected the public which is an increase from the previous reporting period of (60%).

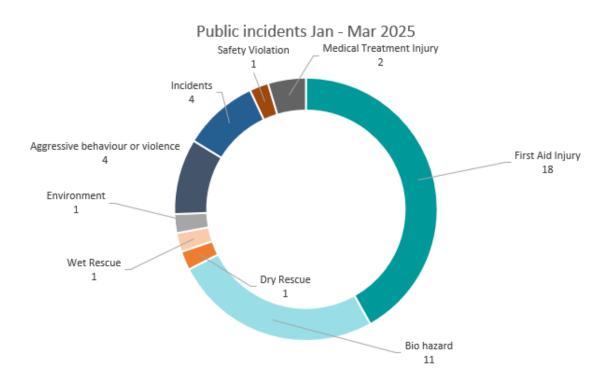
The highest cause category was first aid injuries, of which most occurred at the aquatic centres. A gentleman fell and grazed his knee at the Alexandra Library and a dancer cut their foot on the kitchen floor at the Alexandra Community Centre.

A medical treatment injury occurred outside the Roxburgh Service Centre where an elderly man tripped on the tree stump/raised grate and broke his finger, smashed his glasses and scratches/bruising. The area of concern has now been grinded back and tidied up.

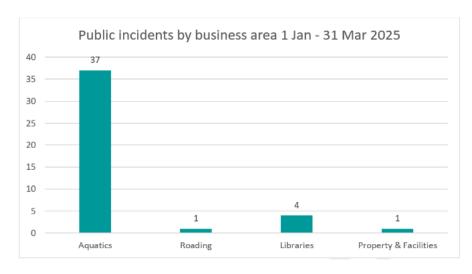
There was an incident with a girl being trapped in the change room cubicle at the Cromwell Pool. All cubicle locks were checked following this incident.

There was also a safety violation at the Cromwell Pool where a 10-year-old boy had a photo of him taken in the changing rooms. Pool staff spoke with the other boys involved and asked for the photo to be deleted. New "no phone usage" signage has been placed in the changing rooms.

We have also seen an increase in inappropriate behaviour coming from both the Aquatics and Library teams which we are monitoring.



**Graph 4. Public incidents and reports by cause:** First Aid Injury (18), Bio hazard (11), Dry Rescue (1), Wet Rescue (1), Environment (1), Aggressive behaviour or violence (4), Incidents (4), Safety Violation (1), Medical Treatment Injury (2)



**Graph 5. Public incidents by business area.** Aquatics (37), Roading (1), Libraries (4), Property & Facilities (1)

#### 2.7.1 Public injuries

The number of total recordable injuries has increased since the previous reporting period. Most of these injuries were recorded from the Aquatics teams over the summer holiday period.

Reporting period	Non- treatment injury	First aid injuries (FAI)	Medical treatment injury (MTI)	Fatality	Total recordable injuries
Aug 23 – Oct 23	0	7	0	0	7
Nov 23 – Jan 24	0	16	0	0	16
Feb 24 – Apr 24	0	9	1	0	10
May 24 – Jul 24	0	13	1	0	14
Aug 24 – Oct 24	0	9	1	0	10
Nov 24 – Dec 24	0	5	1	0	6
Jan 25 – Mar 25	0	18	2	0	20

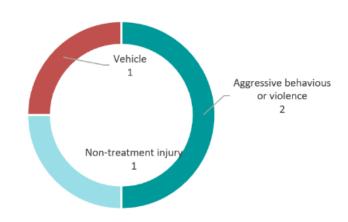
Table 3. Recordable injuries (public)

#### 2.8 Contractor reports

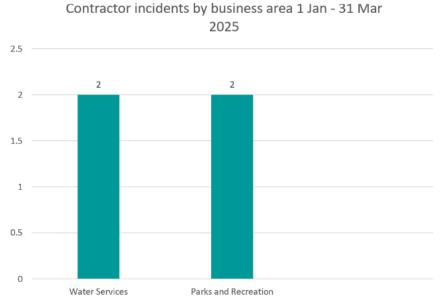
Council received 4 reports (6.25%) from contractors which is less than the previous reporting period (10%).

There were two aggressive behaviour incidents reported, one from a home owner following poor water pressure leading to the contractor leaving site and the other incident was from another contractor while offloading at the Cromwell WWTP.

#### Contractor incidents Jan - Mar 2025



**Graph 6. Contractor incidents and reports by cause:** Aggressive behaviour or violence (2), Vehicle (1), Non-treatment injury (1)



Graph 7. Contractor incidents by business area. Parks and Recreation (2), Water Services (2)

#### 2.8.1 Contractor injuries

The recordable incident relates to a contractor who was helping to lift the sun dial in Cromwell and strained their back.

Reporting period	Non- treatment injury	First Aid Injury (FAI)	Medical treatment injury (MTI)	Fatality	Total recordable injuries
Aug 23 - Oct 23	0	1	0	0	1
Nov 23 – Jan 24	0	2	0	0	2
Feb 24 – Apr 24	0	0	0	0	2
May 24 – Aug 24	0	0	1	0	1
Aug 24 – Oct 24	0	3	0	0	3
Nov 24 – Dec 24	0	0	1	0	1
Jan 25 – Mar 25	1	0	0	0	1

Table 4. Recordable injuries (contractor).

#### 2.9 Notable incidents

Incident	Actions taken
Roxburgh Entertainment Centre	Regular communication updates were
On 6 February 2025 a fire was reported at	provided to the community.
approximately 11:41am from the alarm	Traffic control was put in place with a
monitoring company to advise the alarm had	road closure in front of the building.
been activated.	Council assisted Fire services with
<ul> <li>Emergency services were enroute to site.</li> </ul>	access and ongoing investigations.
<ul> <li>Fire crews attended site and the fire was</li> </ul>	Security was put in place to monitor the
extinguished by 3:50pm.	site and minimise risk.
<ul> <li>Despite efforts the building could not be</li> </ul>	Structural Engineers contacted to assess
saved, leaving the front façade standing.	stability of the structure and temporary
<ul> <li>Fire services remained onsite overnight to</li> </ul>	securing of the north wall.
assess the situation.	Neighbouring buildings (Goldfields Hotel)
<ul> <li>Fire investigation to be carried out to</li> </ul>	were vacated until the northern wall was
determine the cause of the fire.	secured.
	Cones were used to cordon off the front
	of the building as potential fall zone of
	16m, which needed to be kept clear.
	Drone footage arranged to investigate
	potential shoring options to secure the
	remaining walls.
	Initial reports and meetings underway to
	arrange stability of the building and
	options on whether façade could be
	retained or demolition required.

- Initial site inspection and investigations in to cleaning up, excavators, securing of building walls and traffic management assessed.
- Engineer reports and options discussed and consultation with community organised.
- The fire investigation found the fire to be accidental, and likely to have been caused by an electrical fault.
- FENZ report is currently being peer reviewed, and a copy will be provided to Council.

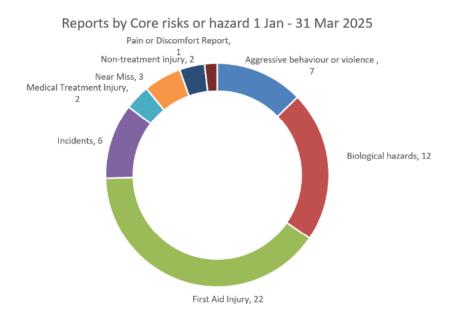
Table 5. Notable incidents and associated action taken.

#### 2.10 Critical risks

Graph 8 below shows the core risk or hazard associated with incident reports made during the reporting period.

Exposure to biological hazards reported has increased to 12, up from 4 in the previous reporting period.

Number of aggressive behaviour or violence incidents reported increased to 7, up from 3 in the previous reporting period.



Graph 8. Incident reports relating to critical risk areas compared to previous reporting periods.

Aggressive behaviour or violence (7), Biological hazards (12), First Aid Injury (22), Incidents (6), Medical Treatment Injury (2), Near Miss (3), Non-treatment injury (2), Pain or Discomfort Report (1), Dry Rescue (1), Environmental (2), Property Damage (2), Safety Violation (2), Vehicle (1), Wet Rescue (1)

#### 2.11 Training and competency

Training area / course	This period
New staff inductions	9
First aid certificates (new and refresher)	12

Table 6. Training register excerpt

#### 2.11.1 Planned training

- Three staff will be completing Health & Safety Representative training in May 2025.
- Online de-escalation training modules provided to customer services, pools and library staff as an additional resource.
- Fire warden training scheduled for June 2025.

#### 2.12 Wellbeing

## 2.12.1 Indicator 1: No. employee sessions with EAP (Employee Assistance Programme)

EAP data covers the period January, February and March 2025.

During this period there were 72 matters raised with the onsite EAP provider:

- 56% were personal matters (63% the previous reporting period)
- 44% were workplace matters (37% the previous reporting period)

#### **EAP Top 3 Themes (Work-related)**

Position	Work-related themes		
1	Communications		
2	Job Satisfaction		
3	Workplace Change and Organisational Culture		

Table 7. Work-related theme.



Work related EAP themes 1 Jan - 31 Mar 2025

Matters relating to Communications and Workplace Change were the topics raised most often as a negative comment during this reporting period, which is slightly more than the previous reporting period.

For example, some employees were experiencing a communication breakdown with colleagues and looking for ways to improve communication. A couple of employees were feeling overwhelmed by workloads and needing to discuss work/life balance, self-care practices etc.

Job Satisfaction and Organisational Culture were the topics raised most often with a positive comment, which is an improvement from the previous period.

For example, some employees felt better after having a break over the Christmas period and others felt really supported within their teams especially during a busy period. An employee expressed positive comments around recent improvements in work environment and how the culture had improved.

**EAP Top 3 Themes (Personal)** 

Position	Personal themes
1	Relationships/Family
2	Personal Growth/Future
3	Health Physical/Emotional

Personal EAP themes 1 Jan - 31 Mar 2025

Bereavement inancial velocities and services and services are serviced by the services and services are services are services are services and services are services and services are services. The services are services. The services are s

Table 8. Personal themes (Top 3).

Relationships/Family, Personal Growth/Future and Physical/Emotional Health are the areas that are most affecting our staff on a personal level, which shows an increase since the previous quarter.

#### In depth sessions:

Of all matters discussed, on 30 occasions employees considered the matters significant enough to warrant a private in-depth conversation seeking individual support from the Wellbeing Supporter at which point they will have discussed strategies and/or been referred for counselling. There is no change in this number of sessions reported compared to the previous reporting period.

In depth sessions are defined as: In-depth conversations with an employee away from their desk, in a private room or off-site. These can last 30-60 minutes per conversation.

#### Clinical sessions:

Eight employees accessed clinical/counselling for 16 sessions in total of which 14 were for personal matters and 2 were for workplace matters. This is an increase from 5 sessions attended for the previous reporting period.

## 2.12.2 Indicator 2: Employee attendance at wellbeing events and activities and feedback from post-activity surveys

We continue to promote webinars hosted through My Everyday Wellbeing and the challenge for each month. The themes for this quarter have been:

- Cutting through the confusion Dispelling Wellbeing Myths
- Workplace performance Lessons from high performance sport
- Recovering after distressing customer interactions

#### 2.12.3 Scheduled activities

We continue to hold staff Engage Sessions which give staff the opportunity to hear the life experiences from another staff member. These usually attract approximately 20 staff both in person and online.

Wellbeing initiatives for this reporting period have included:

- Introducing "The Pantry" as part of our Eat Well, Spend Less challenge which is a way for staff to share any excess produce, food and seedlings. This has become a permanent fixture in the Alexandra staffroom.
- Treasure Trove focused on reducing waste and sharing unwanted items from home for others to take what they need.
- Neurodiversity week to celebrate and raise awareness took place in March.
- The menopause coffee group included guest speaker Cat Keen on fitness and nutrition.
- Random Act of Kindness Day was celebrated across all offices.

#### 3. Attachments

Nil



6 CHAIR'S REPORT

25.4.10 CHAIR'S REPORT

Doc ID: 2434058

1. Purpose

To consider the Chair's report.

\_\_\_\_\_\_

Recommendations

That the report be received.

2. Attachments

Nil



7 MEMBERS' REPORTS

25.4.11 MEMBERS' REPORTS

Doc ID: 2434056

1. Purpose

To consider the members' reports.

\_\_\_\_\_\_

Recommendations

That the reports be received.

\_\_\_\_\_

2. Attachments

Nil



#### 8 STATUS REPORTS

#### 25.4.12 JUNE 2025 GOVERNANCE REPORT

Doc ID: 2434060

Report Author:	Sarah Reynolds, Governance Support Officer
Reviewed and authorised by:	Paul Morris, Acting Group Manager - Governance and Business Services

#### 1. Purpose

To report on items of general interest and the current status report updates.

\_\_\_\_\_

#### Recommendations

That the report be received.

\_\_\_\_\_

#### 2. Discussion

#### **Status Report**

The status report has been updated with actions undertaken since the last meeting (appendix 1).

#### **Audit and Risk Forward Work Programme**

The Forward Work Programme is attached to provide an update on when key issues plan to be before the Audit and Risk Committee (appendix 2).

#### 3. Attachments

Appendix 1 - Status Updates Updates Updates Updates Updates Updates Updates

Appendix 2 - Audit and Risk Forward Work Programme J.

Audit and Risk Committee 16 June 2025

Status Updates		Committee:	Audit and Risk Committee		
Meeting	Report Title	Resolution No	Resolution	Officer	Status
14/02/2025	Draft Three- Year Internal Audit Programme	25.2.7	That the Audit and Risk Committee     A. Receives the report and accepts the level of significance.     B. Note the proposed draft three-year internal audit programme.     C. Recommends to Council to approve the draft three-	Group Manager - Governanc e and Business Services	31 Mar 2025 Council approved the internal audit programme and will commence following adoption of the 2025-34 Long-term Plan - MATTER CLOSED.  04 Mar 2025 A Council report is being submitted at the 26
			year internal audit programme.		March 2025 Council meeting. <b>04 Mar 2025</b> Action memo sent to staff.

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Audit and Risk Committee 16 June 2025

# Audit and Risk Forward Work Programme 2025

Area of work	Reason for work  Committee's role (decision and/or direction)		Expected timeframes (2025)				
		(decision and/or direction)	Mar	Jun	Sept	Dec	
		Long-term Plan					
Long-term Plan	Oversight of the preparation of the Long-term Plan.	<b>Direction required:</b> Direction on timeline and progress. To make recommendations and internal review practices.	to Council on ma	tters and propos	als relevant to ris	sk management	
		Direction					
		Preparation					
		Annual Plan			•		
Annual Plan	Oversight of the preparation of the Annual Plan (may include verbal update).	<b>Direction required:</b> Direction on timeline and progress. To make recommendations and internal review practices.	to Council on ma	tters and propos	als relevant to ris	sk management	
		Preparation				*	
		Execution					
		Annual Report					
Annual Report	Oversight of the preparation of the Annual Report.	<b>Direction required:</b> For the Committee to recommend to Council that they adopt th may identify.	e 2023-2024 Annı	ual Report subjec	ct to any change	s the Committee	
		Direction					
		Preparation			*		
		Audits					
Internal Audits	Reviewing the internal audit programme of work and the actions arising from those audits.	Direction required: Direction on timeline and progress. Identifying the key risks and	d actions arising fr	om the audits.			
		Work to be completed:	*	*	*	*	
External Audit	Oversight of management reports post external audits	Direction required: Overseeing the progress of key recommendations arising from the audits.					
		Work to be completed:	*	*	*	*	

Audit and Risk Committee 16 June 2025

Area of work	Reason for work	Committee's role (decision and/or direction)		Expected tim	Expected timeframes (2025)			
		Policy Reviews and Legislative Compliance		Jun	Sept	Dec		
		T		T T				
Legislative Compliance Update	Annual oversight of Central Otago District Council's compliance against relevant legislative requirements.	<b>Direction required:</b> Keeping an oversight that Council is meeting its legislative requirements.				*		
Policy Reviews	Oversight of Council's policy renewal schedule and reviewing relevant updated and new policies.	<b>Direction required:</b> Provide feedback on policies and recommend for approval and imbeing achieved.	nplementation.	Review policy so	chedule to ensure	timelines are		
		Audit and Risk give direction on the following policies:						
		Staff Delegations Manual: currently being worked on						
I		Transportation Procurement Strategy: due for review May 2025						
		Protected Disclosures (Whistleblowing) Policy: due for review September 2025						
		Fixed Asset Management and Disposal Policy: due for review July 2026						
		Procurement Policy: due for review October 2026						
		Protection of Information and Information Systems (Cybersecurity) Policy 2023-2026: due for review March 2027						
		Privacy Policy: due for review March 2027						
		LGOIMA Request Policy: due for review March 2027						
		Fraud, Bribery, and Corruption Policy: due for review April 2027						
		Credit Card Policy: due for review June 2027						
		Sensitive Expenditure Policy: due for review June 2027						
		Travel Policy: due for review June 2027						
		Risk Management Policy and Process: due for review October 2027						
		Staff Interests Policy: due for review October 2027						
		Significance and Engagement Policy: due for review 2027/37 LTP						
		Investment Policy: due for review 2027/37 LTP						
		Liability Management Policy: due for review 2027/37 LTP						
		Rates Remission Policy: due for review 2027/37 LTP						
		Rating Policy: due for review 2027/37 LTP						
		Revenue and Financing Policy: due for review 2027/37 LTP						
		Infrastructure Strategy: due for review 2027/37 LTP						

### 9 DATE OF THE NEXT MEETING

The date of the next scheduled meeting is 5 September 2025.

#### 10 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	Plain English Reason
25.4.13 - Cybersecurity, Information and Records Management and Privacy Plans for 2022-2025 Implementation Update	s7(2)(j) - the withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage	To prevent use of the information for improper gain or advantage
25.4.14 - Bad Debts and Abandoned Land	s7(2)(a) - the withholding of the information is necessary to	To protect a person's privacy
Abandoned Land	protect the privacy of natural	Commercial sensitivity
	persons, including that of deceased natural persons	To protect people from harassment
	s7(2)(b)(ii) - the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information	To prevent use of the information for improper gain or advantage
	s7(2)(f)(ii) - the withholding of the information is necessary to maintain the effective conduct of public affairs through the protection of Council members, officers, employees, and persons from improper pressure or harassment	
	s7(2)(j) - the withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage	
25.4.15 - Risk Management Update	s7(2)(j) - the withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage	To prevent use of the information for improper gain or advantage
25.4.16 - Litigation Register	s7(2)(g) - the withholding of the information is necessary to maintain legal professional privilege	Legal professional privilege

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