



# **AGENDA**

## **Audit and Risk Committee Meeting Monday, 8 December 2025**

**Date: Monday, 8 December 2025**

**Time: 10.30 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, 8 December 2025 at 10.30 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 C Pannett, Cr T Paterson

**In Attendance** P Kelly (Chief Executive Officer), L Fleck (Group Manager - People and Culture, Acting Group Manager - Community Vision), J Muir (Group Manager - Three Waters), Q Penniall (Group Manager - Planning, Infrastructure and Regulatory), S Righarts (Group Manager - Governance and Business Services), D Scoones (Group Manager - Community Experience), W McEnteer (Governance Manager)

**1 APOLOGIES**

**2 PUBLIC FORUM**

### 3 DECLARATIONS OF INTEREST

#### 25.6.1 DECLARATIONS OF INTEREST REGISTER

Doc ID: 2662475

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 - Declarations of Interest - Audit and Risk** [↓](#)

**Appendix 2 - Declarations of Interest - Bruce Robertson** [↓](#)

Name	Member's Declared Interests	Spouse/Partner's Declared Interests	Council Appointments
Tamah Alley	Manuherikia Irrigation Co-operative (shareholder) Cliff Care Ltd (family connection) Tenaya New Zealand Ltd (Director and Shareholder) Southern Lakes Trails (Trustee) LGNZ Zone 6 Chair Regional Deals Panel Member	Manuherikia Irrigation Co-operative Society Ltd (shareholder) Emergency Management Otago Group Controller (employee)	Central Otago Wilding Conifer Control Group Destination Advisory Board Southern Lakes Health Trust (Trustee)
Sarah Browne	Anderson Browne Construction and Development (Director and Shareholder) Infinite Energy Ltd (Shareholder) Central Otago Sports Turf Trust (Trustee) Central Football and Multisport Turf Trust (Trustee) Sutherland Architecture Studio Ltd (Employee)	Anderson Browne Construction and Development (Director and Shareholder) Infinite Energy Ltd (Employee)	
Curtis Pannett	Teviot Valley Irrigation Company Ltd (Director/ Shareholder) Teviot Valley Water Care Group (Member) Rabobank Client Council (Councillor) Hill Springs Farming Company Ltd (Sole Director/Shareholder) Roxburgh Golf Club (Member)		I and H McPhail Charitable Trust Entertainment Group Steering Group/ PSG Tuapeka County Bursary Fund Committee

Tracy Paterson	Matakanui Station (Director and shareholder) Matakanui Development Co (Director and shareholder) A and T Paterson Family Trust (Trustee) A Paterson Family Trust (Trustee) Central Otago Health Inc (Elected Member) Bob Turnbull Trust (Trustee / Chair) New Zealand Wool Classers Association (Chair) Central Otago A&P Association (Member) Waioira Manuherikia Governance Group (Member) Central Otago Riding for the Disabled (Volunteer) Regional Deals Panel Member	Matakanui Station (Director and shareholder) Matakanui Development Co (Director and shareholder) A Paterson Family Trust (Trustee) A and T Paterson Family Trust (Trustee) Federated Farmers (On the executive team) Omakau Irrigation Co (Director) Matakanui Combined Rugby Football Club (Committee) Manuherikia Catchment Group (Co-chair) Omakau Domain Board Omakau Hub Committee (Chair) Manuherikia Valley Community Hub Trust (Trustee) Southern Cross Sheep Ltd (Director) Mt Stalker Ltd (Trustee) Mt Stalker Pastoral Ltd DKIL Ltd (Shareholder) Manuherikia River Limited (Director)	Central Otago Health Incorporated Otago Central Lakes Regional Deals Committee
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## Interest declaration as at 5 September 2025

<b>Entity</b>	<b>Role</b>	<b>Comment</b>
RBruce Robertson Ltd	Shareholder & director	Governance and advisory services
<b>Local authorities</b>		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	
<b>Central Government</b>		
Ministry of Primary Industries	Chair	Audit and Risk Committee
<b>CCO</b>		
Regional Software Holdings Ltd (RSHL)	Independent board member and chair	Software and shared services to the Regional Council sector

## 4 REPORTS

### 25.6.2 PREPARATION FOR THE LONG-TERM PLAN 2027-37

**Doc ID: 2660818**

Report Author:	Saskia Righarts, Group Manager - Governance and Business Services
Reviewed and authorised by:	Peter Kelly, Chief Executive Officer

#### 1. Purpose

To consider an update on preparations toward the 2027-37 Long-term Plan.

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#### Recommendations

That the report be received.

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#### 2. Discussion

Under the Register of Delegations adopted by Council at their inaugural meeting on 24 October 2025, it was agreed the Audit and Risk Committee have 'oversight on the preparation of the long-term plan'.

For the 2024-35 Long-term Plan it was agreed that the oversight included the following:

- Receiving a formal progress update at each scheduled meeting, including visibility on how the programme is tracking according to the agreed plan.
- Receiving for feedback the key policies that will be included as part of the Long-term Plan (including the Significance and Engagement Policy, the 30-year Infrastructure Strategy, the Revenue and Rating Policy and the Financial Strategy).
- Receiving the Consultation Document in advance of its public release.
- Receiving for feedback the full draft document

While it is proposed the for the 2027-37 Long-term Plan the level of oversight is the same as it was for the previous Long-term Plan, feedback is sought from the Committee on whether it remains appropriate, or whether changes are needed.

The goal is to have the consultation document and supporting documents prepared by December 2026. As such preparatory work has already commenced.

Work to date includes:

- Establishment of the project team and workstreams
- A long-term plan 101/finance 101 workshop with councillors
- Appointment of an independent consultant for the rating review and an initial workshop on the review with councillors.
- Discussion with Audit New Zealand on timeframes

- Long-term plan 101/finance 101 with community boards

Key actions occurring shortly include a full-day councillors strategy session (facilitated) on 10 December and strategy sessions with each community board at their first meetings in 2026. A paper will also be presented to Council at their 17 December meeting formalising the rating review process and scope.

The high-level timeline is as follows:

Time	Actions
Q4 2025	Key consultation issues identified (begins) Onboarding/induction with new elected members Strategy sessions with councillors Kick off Rating Review
Q1 2026	Strategy sessions with community boards Finalise Community Outcomes Commence preparation of budgets AMP rationale complete (to support Infrastructure Strategy and Budgeting)
Q2 2026	LTP workshops continue (budgets & strategies) Budgets continue development Infrastructure Strategy Rating review out for consultation (end of June)
Q3 2026	Any additional workshops Budgets finalised Begin finalising all supporting strategies, AMPs, policies 30-year Infrastructure Strategy
Q4 2026	Draft Consultation Document Supporting documents drafted
Q1 2027	CD and supporting documents adopted at January 2027 Council meeting Audit of the CD – February and March 2027 Public consultation undertaken
Q2 2027	Public consultation undertaken Hearings and deliberations Final edits and refinements Final adoption by 30 June 2027
Q3 2027	Review of LTP Planning & coordination of next LTP commences

There are two risks/key considerations that have been identified this far:

*Establishment of the joint three waters council-controlled organisation (CCO) with Clutha and Gore* – the three waters delivery plan was approved by Government in September 2025. Planning is now underway to form this CCO, with appointment of an independent chair and programme director well underway. While it is intended this CCO begins operation on 1 July 2027, it is not yet known what support this new entity will require from the councils from this date. This will become clearer over the next 12 months, and for Council close consideration will need to be given as the programme develops as to impacts on this Long-term plan.

*Audit pressures* – Audit New Zealand have indicated that due to pressures on auditing all councils in this cycle, at this stage they cannot guarantee that the audit of the consultation document and supporting documentation will occur before the end of March 2027. This puts considerable pressure on the consultation and engagement process, and as in 2025 artificial intelligence will need to be utilised to meet timeframes.

A further report, alongside an updated timeline, will be presented at the Committee's February 2026 meeting.

**3. Attachments**

**Nil**



### 25.6.3 INTERNAL AUDIT PROGRAMME

**Doc ID: 2653561**

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

#### 1. Purpose

To consider the draft report from Deloitte on financial acumen (operational finance review).

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#### Recommendations

That the report be received.

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#### 2. Discussion

The first internal audit on financial acumen (operational finance review) has been completed and the draft report from Deloitte is attached as Appendix 1

The results of the exercise were somewhat expected, with results falling into three overarching themes being:

- 1) Budgeting and forecasting process co-ordination and communication requires improvement
- 2) Budget holders' enterprise performance knowledge requires further support and training
- 3) There are limitations in MAGIQ performance and user capability.

These results were obtained via an online questionnaire undertaken by all budget holders and 1 on 1 interviews with a selected group.

The report has identified some clear areas for improvement to be discussed with the Audit and Risk Committee.

#### 3. Attachments

**Appendix 1 - Deloitte Draft Report 13.11.2025 - Central Otago District Council.pdf** [↓](#)



**Central Otago District Council**  
Operational Finance Review – **DRAFT**

14 November 2025



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## 1. Executive Summary

### 1.1 Introduction and Background

#### Background

The Central Otago District Council's ('CODC' or 'the Council') Internal Audit Programme for the three-year period commencing 1 July 2025 was approved at the 14 February 2025 Audit and Risk Committee ('ARC') meeting. This review of the Council's financial operations in relation to its budgeting practices was identified as a key engagement for year one of the programme.

As a publicly funded entity, CODC recognises its responsibility to manage public resources efficiently and to uphold principles of fairness, transparency, and sustainability in its operations. The framework that supports these objectives is the Council's Long-Term Plan ('LTP'). The Council prepares an LTP every three years (with the last LTP extended an additional year) with a strategic 10-year outlook. Annual plans are prepared in the two years between LTPs and these update budgets and department work programmes to account for changes in priorities, funding or unforeseen costs. Notwithstanding changes as a result of water reform and Central Government's signalled changes through the Local Government Amendment Bill, CODC has requested Deloitte undertake this review to identify areas of improvement in its budgeting processes.

CODC is preparing for the next annual planning process, and this review is timely for supporting management in improving the maturity of budgeting and forecasting and financial planning going forward.

The report captures the results of the fieldwork carried out between 28 August 2025 and 3 October 2025, in accordance with the engagement letter signed 1 July 2025.

#### Summary of Review Objectives

The objective of this review was to provide an independent and objective review to help CODC understand the current processes and controls across the budget-owners' teams and identify support present to enable financial decision making, and to provide recommendations on how budget planning and execution processes could be improved.

The review objectives included understanding to what extent:

- Clear guidelines for budget planning, execution and monitoring are in place. Policies defining the roles and responsibilities, expectations, requirements, and controls related to the budgeting process are appropriately included within Council policies and procedures, and these are regularly reviewed;
- Appropriate support structures (e.g., reporting lines and finance support) are in place with respect to budget planning and these are aligned with Council policies;
- Budget planning and execution processes are well understood by budget holders and the Finance team. Any reallocations are justified, reviewed, and approved prior to being implemented. All items in budgets have appropriate detail, justification and support; and
- Effective monitoring is in place and is performed in a timely manner. Any issues with overspending or unexpected expenses are identified, escalated, and resolved in a timely manner.



## 1.2 Overall Conclusion

### Management's good practices

We want to acknowledge the following areas of good practice identified:

- Departments (defined as organisational units in CODC typically reporting to a General Manager ('GM')) consistently reported positive engagement with the Finance team, indicating a collaborative, partnership-based approach to financial management and budget preparation. Interview feedback highlighted that over the past year, the Finance team has demonstrated responsiveness, stability, and a commitment to providing tailored support to budget holders as needed.
- Regular budget monitoring processes are established and involve collaboration between the Finance team and budget holders. Monthly or quarterly budget reviews are now embedded within departmental workflows, and budget holders have demonstrated an understanding that any budget variations or adjustments require justification and discussion during these reviews. This has allowed for some improvement in the financial oversight across areas of major expenditure.

We noted that CODC management is taking proactive efforts to improve across its financial planning and analysis processes. In particular, CODC have conducted a 'lessons learned' Long-Term Plan debrief session with stakeholders to identify what worked well and what requires improvement. From this, management plans to articulate budget inputs such as organisational overheads more clearly and facilitate workshops and training to support staff across future budgeting and forecasting activities.

### Overall observation

Notwithstanding the positive observations outlined above, further development is required for CODC to improve the level of maturity in its budgeting and forecasting processes. The review identified inconsistencies in financial planning and analysis practices across departments, with varying levels of engagement among budget holders. This disparity has contributed to reduced financial visibility for leadership and heightens the risk of budget misallocation, reactive decision-making, and misalignment with strategic priorities.

To address these challenges, a clear tone from the top is needed to reinforce expectations around financial stewardship and clarify the roles and responsibilities of budget holders. Additional support and targeted training are also necessary, including investment in capability-building, system integration, and the formalisation of core financial processes. These improvements will promote consistency across the organisation and help ensure future budgets are better aligned with CODC's strategic objectives.

### Summary of findings

We identified recurring topics across the four main in-scope areas (as noted in section 1.3.1), which we have categorised into three overarching themes:

- **Theme One: Budgeting and forecasting process co-ordination and communication requires improvement –** There is limited coordination between departments when preparing individual budgets, which creates challenges in the consistency of communications between various departments/functions. This has resulted in reactive financial planning, and reduced visibility on budget inputs until late into the process. A short timeframe for creating budget inputs in the past has resulted in rushed and insufficiently challenged departmental budgets. Inconsistency between departments/functions are also an effect of informal, organisation-wide policies and procedures to guide budget holders.



- Theme Two: Budget holders' enterprise performance knowledge requires further support and training –**  
 Whilst budget holders expressed commitment to financial stewardship, interviewees highlighted that there are inconsistent approaches to budget phasing and capital forecasting across the Council. Inaccurate budget phasing has contributed to significant volumes of carried-forward capital works and a low capital completion rate. In addition, CODC currently relies on informal, organisation-wide policies and procedures to guide budget holders, resulting in a limited and inconsistent understanding of their roles, responsibilities, key business drivers, and the commercial acumen required for preparing budget inputs and outputs.
- Theme Three: There are limitations in Magiq Performance and user capability –** Interviewees consistently described Magiq Performance as unintuitive and difficult to navigate, particularly for budget holders who use the tool infrequently. Some department budget holders rely on team members to prepare financial information on Magiq performance. In addition, some departments rely on manually prepared spreadsheets to prepare budget inputs, which have been poorly controlled in the past. These workarounds introduce risk and reduce transparency.

#### Maturity level

Drawing on insights gathered during the review, we have assessed CODC's maturity level across key capabilities within the Financial Planning & Analysis ('FP&A') domain, as defined by the Deloitte Finance Capability Maturity Assessment Model. This maturity level is determined according to our engagement activities, which are based upon management attestation and their perspectives, as well as our experience in supporting similar organisations. Many similar organisations are in the *developing to intermediate* range in overall maturity.

Refer to **Section Two** on our approach and **Appendix A** of this report for further details on this model's category definitions.

CATEGORY	DEVELOPING	INTERMEDIATE	LEADING
Long-range Planning			
Definition	Design and execute processes to develop a long-term financial plan consistent with the organisation's strategic objectives, such as growth, profitability, product and service mix, and geographic presence.		
CATEGORY	DEVELOPING	INTERMEDIATE	LEADING
Budgeting and Forecasting			
Definition	Design and execute processes to develop and manage financial forecasts, including a budget.		
CATEGORY	DEVELOPING	INTERMEDIATE	LEADING



<b>Performance Management Reporting</b>	
<b>Definition</b>	Design and execute processes to measure and report on the organisation's performance relative to KPIs and other measures, including variance analysis.

### Recommendations

We have discussed the below recommendations with management. These recommendations are intended to support management in improving its skills, capabilities and processes going into future financial planning rounds. We have listed them by priority, starting with short-term actions and then longer-term actions. Management may wish to focus on short-term actions that can be completed prior to completion of the next annual planning process. Further details on recommendations are described in **section three** of this report.

#### To address these thematic issues in the short term, we recommend:

1. Facilitate cross-functional budgeting coordination groups between department managers, finance and Executive team at key stages of the annual and long-term planning process. The purpose of these groups should be to provide efficient communication channels to all involved stakeholders in a consistent and timely manner. This will help clarify roles and responsibilities and allow stakeholders to discuss cross-business issues and resolve them quickly.
2. Create policies and process documentation that focuses on providing clarity and timelines for budgeting, annual planning, forecasting requirements and workflow, including points where consultation or review is required. The objective of the documentation should be to provide management with clear expectations on their role as budget holder.
3. Tailor finance training requirements to target areas of weakness across the organisation. This includes budget forecasting and budget phasing. This tailored training should also offer simplified and scenario-based financial/ management reporting basics (e.g., Interpreting and managing variances, reallocations and when to consult with others etc.).
4. Prepare and publish budgeting assumptions and guidance on areas of expenditure with complex assumptions, including operational overhead allocations, labour and salary budgeting and asset related expenditure.
5. To strengthen budget review and proactive management, establish formal escalation protocols for budget deviations, with clear thresholds. In addition, incorporate a structured budget challenge framework earlier into the annual and long-term planning cycle with a set of standardised questions to apply across all departments.



**To address these thematic issues in the medium to long term, we recommend:**

6. Create guidance on capital and operational phasing techniques and encourage the use of external data sources and scenario planning to improve forecasting accuracy. The key outputs in scenario planning should be on the impact to the level of services or impact to capital project outcomes on Central Otago communities.
7. Develop budget holders' skills and capability in the use of Magiq performance to reduce reliance on the finance team and other personnel to produce management reports. This should be done through role-specific Magiq training and issuing quick-reference guides for common navigation tasks.
8. Reduce the reliance on manual spreadsheets or inputs from multiple systems to avoid the risk of human error or uncontrolled information. Audit spreadsheet use or mandate that a manager's reconciliation to centralised Magiq data is required for spreadsheets used in lifecycle costing or other budgeting activities.
9. Investigate the feasibility of incorporating real-time performance reporting on Magiq performance and enhancing user experience (navigation or commentary tools).

### 1.3 Use of Report

We have prepared this report solely for the use of CODC. The report contains constructive suggestions to improve some practices, which we identified in the course of our review procedures. These procedures are designed to identify weaknesses and/or areas for improvement but cannot be relied upon to identify all weaknesses. We would be pleased to discuss any items mentioned in this report and to review the corrective action implemented by management.

Our assessments are based on observations from our review and collaboration of information and evidence received in the time allocated. Assessments made by our team are matched against our expectations and best practice guidelines. This includes comparison with other similar processes we have assessed. This report offers recommendations for improvements and has taken into account the views of management, with whom these matters have been discussed.

We accept or assume no duty, responsibility or liability to any party, other than Central Otago District Council, in connection with the report or this engagement, including without limitation, liability for negligence in relation to the opinions expressed or implied in this report.

### 1.4 Acknowledgement

We take this opportunity to thank the members of CODC's team who provided assistance during the course of the review.

### 1.5 Overall Management Response

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## 2. Approach and Work Performed

### 2.1 Objective and Scope

#### Purpose

The objective of this assessment was to provide an independent and objective review to help CODC understand the current processes and controls across the budget-owners' teams and identify support present that enables financial decisions making, and to provide recommendations on how budget planning and execution processes could be improved. This is part of the Council's agreed internal audit programme for the financial year ending 30 June 2026.

#### Scope

The following control objectives are included within the scope of this assessment:

- Clear guidelines for budget planning, execution and monitoring are in place. Policies defining the roles and responsibilities, expectations, requirements, and controls related to budget process are appropriately included within Council policies and procedures, and these are regularly reviewed;
- Appropriate support structures (e.g., reporting lines and finance support) are in place with respect to budget planning and these are aligned with Council policies;
- Budget planning and execution processes are well understood by budget holders and the Finance team. Any reallocations are justified, reviewed, and approved prior to being implemented. All items in budgets have the appropriate detail, justification and support; and
- Effective monitoring is in place and is performed in a timely manner. Any issues with overspending or unexpected expenses are identified, escalated, and resolved in a timely manner.

### 2.2 Out of Scope

The following areas were not reviewed as they were considered outside the scope of this review:

- Conducting operating effectiveness testing of any controls identified in the review. This means we will not select a risk-based sample of documents or control occurrences to evaluate the effectiveness of controls occurring over a period;
  - Any assurance over the validity, accuracy and completeness of underlying source data provided;
  - Evaluating the likelihood or impact of risks identified during the review;
  - Implementing or overseeing managements' implementation of any recommendations that arise from this engagement;
  - Any forensic work that is required to address deviation away from the policies under review;
  - Completion of fraud risk assessment;
  - The provision of an audit or assurance opinion; and
- Evaluation of the general IT control environment, including evaluation access controls and detailed role design within the system.



## 2.3 Approach

### Approach and Methodology

Our review was performed by completing the following:

- Developed and sent a survey to management for transmission to all nominated budget holders and any other nominated CODC personnel to seek perspectives around: budget processes and controls, systems used in the budgeting process, monitoring and reporting, roles and responsibilities. Refer to **Appendix C** for a summary of survey result averages;
- Conducted nine one-hour interviews with staff to discuss more in-depth understanding of above areas. Refer to **Appendix B** for a list of personnel interviewed;
- Understood relevant policies, systems and processes that exists in the Council through discussions with the key personnel in point two, and observing information as required;
- Validated any control / process gaps on issues identified with management. Please note we did not conduct operating effectiveness testing of controls to validate gaps (see Out of Scope);
- Discussed and recommended appropriate and practical solutions with The GM – Business Support and Chief Financial Officer; and
- Completed and distributed a draft and final report.

During the course of this review, we considered CODC's practices in relation to the Deloitte Finance Capability Maturity Assessment Model – specifically under the FP&A domain. The model is effectively a structured classification system that defines and categorises financial capabilities in the organisation. The focus of review, in line with our control objectives, was centred around the three capabilities of the FP&A including: Long-range planning, Budgeting and forecasting, Performance management reporting. The model has informed the nature of our observations and recommendations. Summarised definitions of the maturity rating levels are included in **Appendix A**.



### 3. Detailed Observations

Whilst no detailed testing of controls has been conducted, we have analysed observations from interviews with personnel and the control self-assessment survey. This informed our thematic findings.

#### 3.1 – Budgeting and forecasting process co-ordination and communication requires improvement

<b>Observation</b>	<p>There is limited cross-functional coordination and departments rely on some informal planning processes. This has resulted in reactive financial planning, and reduced visibility on budget inputs until late into the process. A time-sensitive budgeting and forecasting calendar in the past has resulted in rushed and insufficiently challenged departmental budgets. Through our fieldwork we noted:</p> <p><i>Oversight and budget review:</i></p> <ul style="list-style-type: none"> <li>• Budgeting is often done in ‘silos’ where departments operate separately. This has led to inconsistency in alignment to top-down budget objectives. Interviewees highlighted that some departments start from prior-year figures with minimal strategic input and/or take a top-down approach to budgeting. This approach increases the risk of overspending and missed opportunities for early intervention.</li> <li>• Department budgets are consolidated and approved by the Executive team and the Council, but there is little formal review. Interviewees highlighted there is inconsistent input or challenge from the Executive team across department budgets. This has resulted in reallocations of project capital and operational expenditure late in the budgeting process, placing pressure on departments to find savings. Some budget holders explained that they prepare budgets, which are then sent for approval, however they receive little or no feedback and so assume their budgets are appropriate.</li> <li>• Whilst the strategic planning process is known to budget holders, interviewees believe that timelines for budget preparation are too short and do not allow sufficient time for review and challenge. Budget holders believe that it is difficult to get executive management review slots within the required timeline.</li> <li>• While monthly and quarterly reforecasting and budget review processes are in place, the escalation of issues relating to overspending is often reactive rather than proactive. For example, overspending may not be identified or communicated by budget holders until it has developed into a substantial concern. Executive dashboards may not provide sufficient detail to detect issues promptly, resulting in overspending only becoming apparent once it requires a reactive response from leadership.</li> </ul> <p><i>Input parameters:</i></p> <ul style="list-style-type: none"> <li>• The strategic planning (e.g., LTP or Annual Plan) process is a well understood cycle to budget holders, however interviewees expressed that some assumptions, input parameters and current performances are non-transparent. For example, budget holders believed that operational overhead inputs were not</li> </ul>
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	<p>adequately communicated, which resulted in many department budgets requiring rework late into the process. These overhead inputs include the shared cost of business improvement expenditure (IT or other capital improvements) and some operational expenditure (finance, administration, human resources etc.).</p> <ul style="list-style-type: none"> <li>• Executive management provide some guidance by setting high-level targets, however departments expressed uncertainty about how and why top-down adjustments are made. For example, a budget holder was requested to explain a large shortfall in capital expenditure however they did not have the available information within their department to do so.</li> <li>• Interviewees cited examples where capital appropriation requests came 'as a surprise' and unexpected projects (e.g., a construction project, or technology implementation) then had to be accounted for in the annual aggregated budget, which suggests there is an inconsistency in capital appropriation requests.</li> <li>• Major budget reallocations require executive management approval, however smaller reallocations (those not impacting a total department budget) are handled informally (e.g., via desktop exercises or verbal approvals).</li> </ul>
<b>Risks</b>	<ul style="list-style-type: none"> <li>• Budgeting without sufficient cross-functional collaboration leads to inconsistent methodologies for budget preparation, possible misalignment to overall objectives of the planning round and increased risk of overspending, missed opportunities for early intervention, or rework.</li> <li>• A lack of consistent challenge and feedback loops in the preparation of department budgets results in late reallocations, missed / unvetted issues and reactive rather than proactive management.</li> <li>• A lack of clarity around overheads, assumptions, and top-down adjustments results in an increased risk of rework, confusion and budget holders believing that budgets are 'out of their control'.</li> </ul>
<b>Recommendations</b>	<ol style="list-style-type: none"> <li>1. Facilitate cross-functional budgeting coordination groups between department managers, finance and Executive team at key stages of the annual and long-term planning process. The purpose of these groups should be to provide efficient communication channels to all involved stakeholders in a consistent and timely manner. This will help clarify roles and responsibilities and allow stakeholders to discuss cross-business issues and resolve them quickly.</li> <li>2. Prepare and publish budgeting assumptions and guidance on areas of expenditure with complex assumptions. This includes operational overhead allocations and examples of how overheads affect targeted rates and departmental budgets. In addition, guidance on labour and salary budgeting and asset related expenditure including lifecycle costing; and</li> <li>3. To strengthen budget review and proactive management, establish formal escalation protocols for budget deviations, with clear thresholds. In addition, incorporate a structured budget challenge framework earlier into the annual and</li> </ol>



	long-term planning cycle with a set of standardised questions to apply across all departments.
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### 3.2 – Budget holders' enterprise performance knowledge requires further support and training

<b>Observation</b>	<p>Whilst budget holders expressed commitment to financial stewardship, interviewees highlighted inconsistent approaches to budget phasing and capital forecasting across the Council. Inaccurate phasing has contributed to significant volumes of carried-forward capital works and a low capital completion rate. Informal organisation-wide policy and procedures on the roles and responsibilities of budget holders has meant there is a lack of understanding on key business drivers that budget holders should have while preparing budget inputs and outputs.</p> <p>In line with good practice, there are many forecasts completed per year and they are conducted regularly at fixed schedules with finance team providing support and challenge to variations. Notwithstanding this, we noted that:</p> <p><i>The role and responsibilities of budget holders and consultation:</i></p> <ul style="list-style-type: none"> <li>• The framework and boundaries by which budgets and plans are set, decisions are made, and objectives are established are not formally documented or communicated through policy or procedure.</li> <li>• Budget holders do not have a clear and transparent role definition concerning their responsibilities and accountabilities.</li> <li>• There is no centralised repository of budgeting guidelines, templates and approval workflows creating reliance on informal and shared knowledge within teams.</li> <li>• Many budget holders depend on the finance team to interpret data, build reports or investigate and explain variances.</li> </ul> <p><i>Insufficient, informal or inconsistent forecasting capability across the organisation:</i></p> <ul style="list-style-type: none"> <li>• Some departments use simplified methods to phase budgets across periods (e.g., dividing budgets evenly across the lifespan of a project) leading to over and underspend across periods. Forecasting of capital project expenditure has been overly optimistic in some areas, resulting in inaccurate budgeting and forecasting. This has resulted in a low rate of capital completion.</li> <li>• Survey results highlighted some budget holders felt uncertainty around interpreting variances, understanding salary budgets and sourcing required information through Magiq Performance.</li> <li>• Some interviewees felt that monthly forecasting and commentary reporting processes were cumbersome and repetitive, with information typically being rolled forward with little modification. This may result in insufficient challenge or analysis by budget holders of environmental / financial changes across periods or potential future issues.</li> </ul>
<b>Risks</b>	<ul style="list-style-type: none"> <li>• Inconsistent and informal budget phasing and capital forecasting practices across departments lead to inaccurate financial planning and an increased risk of overspend or underutilisation.</li> </ul>



	<ul style="list-style-type: none"> <li>The absence of formally defined roles and responsibilities for budget holders creates a risk of unclear accountability and over-reliance on the finance team. In addition, where budget holders rely on the finance team or others to interpret performance management reports, there is an increased risk of that budget holders have sufficient capability to independently manage performance.</li> </ul>
<b>Recommendations</b>	<ol style="list-style-type: none"> <li>Tailor finance training requirements to be targeted at areas of weakness across the organisation. This includes budget forecasting, and budget phasing. Tailor training requirements by also offering simplified and scenario-based financial and enterprise reporting basics training (e.g., Interpreting and managing variances, reallocations and when to consult with others etc.).</li> <li>Create guidance on capital and operational phasing techniques and encourage the use of external data sources and scenario planning to improve forecasting accuracy. The key outputs in scenario planning should be impact to the level of services or impact to capital project outcomes on Central Otago communities.</li> <li>Create policies and process documentation that focuses on providing clarity and timelines for budgeting, annual planning, forecasting requirements and workflow, including points where consultation or review is required. The objective of the documentation should be to provide management with clear expectations on their role as budget holder.</li> </ol>



### 3.3 – There are limitations in Magiq Performance and user capability

<b>Observation</b>	<p>Interviewees consistently described Magiq Performance as unintuitive and difficult to navigate, particularly for budget holders who use the tool infrequently. Some department budget holders rely on team members to prepare financial information on Magiq performance. In addition, some departments rely on manually prepared spreadsheets to prepare budget inputs which have been poorly controlled in the past. Through our fieldwork, we noted that:</p> <p><i>System limitations:</i></p> <ul style="list-style-type: none"> <li>• There are limited tools available to enable commentary reporting within Magiq Performance, and some interviewees expressed a desire to further add notes and links to supporting documentation against their financial planning.</li> <li>• Information is available to management one or two weeks after period completion (e.g., budget actuals available one or two weeks after month-end), which has resulted in more reactive management of expenditure and reliance on manual spreadsheets in the interim period.</li> <li>• The Magiq Performance system was described by interviewees as difficult from a user experience perspective. For example, a lack of back button or difficulty navigating reporting trees.</li> </ul> <p><i>Use of financial reporting and enterprise performance management systems:</i></p> <ul style="list-style-type: none"> <li>• There are training and knowledge gaps amongst budget holders on the use of Magiq. Some budget holders rely on team members / personnel to prepare inputs and to source required information for management reporting.</li> <li>• Some departments have low confidence in data accuracy or data quality, particularly in asset management. Where departments rely on manual interfaces between enterprise performance reporting and Magiq, this has resulted in large uncontrolled excel spreadsheets being used and historical instances of human error.</li> </ul>
<b>Risks</b>	<ul style="list-style-type: none"> <li>• A reliance on manually prepared spreadsheets and workarounds outside of Magiq Performance creates a greater risk of conflicting 'sources of truth' and reduced financial transparency and control.</li> <li>• System limitations and delayed data availability in Magiq Performance increase the likelihood of reactive financial management and missed opportunities for timely intervention.</li> <li>• Budget holders' limited familiarity and confidence in using Magiq Performance creates a risk of inaccurate inputs and overdependence on support staff or finance teams.</li> </ul>





<b>Recommendations</b>	<ol style="list-style-type: none"><li data-bbox="547 311 1355 405">1. Investigate the feasibility of incorporating real-time performance reporting on Magiq performance and enhancing user experience (navigation or commentary tools).</li><li data-bbox="547 443 1355 568">2. Develop budget holders' skills and capability in the use of Magiq performance to reduce reliance on the finance team and other personnel to produce management reports. This should be done through role-specific Magiq training and issuing quick-reference guides for common navigation tasks.</li><li data-bbox="547 607 1355 667">3. Reduce the reliance on manual spreadsheets or inputs from multiple systems so as to avoid the risk of human error or uncontrolled information.</li></ol>
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## Appendix A – Deloitte Finance Capability Maturity Assessment Model

The below diagram contains statements that define each category in the Deloitte Finance Capability Maturity Model:

STRATEGIC PLANNING	DEVELOPING	INTERMEDIATE	LEADING
<b>Strategic Planning Processes</b>	Strategic Planning happens as a surprise. Targets are set by corporate and are not formally discussed and agreed with BU/functions. Assumptions, input parameters and current performances are non-transparent and do not relate to the strategic planning outcome.	A timeline for Strategic Planning is in place that roughly governs the process but not the responsibilities. It is not consistently managed and driven mainly by single BU/functions. Inefficiencies due to lack of coordination, standard rules for presentation of options and business cases are widespread.	A guideline including a detailed schedule, templates and relevant work-flows for information gathering and validating is in place that governs the strategic planning process. Content wise the guideline outlines dynamically most relevant topics and cross-business issues to ensure focus and consistency. Top-Management attention is systematically focused on most relevant items be it by business/function or across company. Due to focus and prioritisation the process is very lean and easy to repeat. Strategic Planning should produce a set of consistent targets feeding into the next planning level, e.g. mid-term planning or budgeting.
<b>Baseline Planning</b>	Prior year actuals are used to develop business plan for the current year	Baseline plan and initiative spend for operating and capital budgeting are established based on prior year results and planned changes	Baseline plan and initiative spend for operating and capital budgeting are established at the corporate level based on actuals, financial targets, assumptions, scenario modelling of future financial results, external factors and incremental efficiency agenda impact.
<b>Strategic Planning Change</b>	Strategic Planning is static, time consuming and proceeds business by business. The process runs on a yearly basis focusing for a multiple year time horizon (industry dependent, frequency usually correlates to strategy time horizon, e.g. once per year for three years, every two years for six, or ten years, etc.). Changes in environment/assumptions lead to single business decision w/o proper evaluation and incorporation into overall plan.	Environmental changes are systematically tracked and addressed by a roughly standardised process that allows for high level validation of impact and required plan update. Given that the existing strategic plan is not consistently financially valued the validation of impact of environmental change is rather individual and subject to single business/function perspective. This in terms obstructs clear decision making on required actions and resource allocation. A plan update consists mainly of single instances	The Strategic Plan consistency and robustness is ensured by smooth collaboration of all parties involved. The planning model is specific to the different business models existing within the company. Plan update is facilitated by continuous simulation in an integrated environment (validation/consolidation) that allows for ad-hoc decision making based on value at stake consideration for each issue/option and clear understanding of implications for the overall strategic plan in terms of resource allocation, changes in accountability, etc.



		without cross-party validation (simulation) and agreement.	Enterprise business planning integrates tightly with Financial, Commercial, Supply Chain, and R&D teams, creating linkages between operational decision-making and financial outcomes
<b>Strategic Planning Targets</b>	Targets do not relate to Strategic Planning and/or strategic initiatives. No consistent portfolio of strategic initiatives is in place. Strategic initiatives are not broken down into actionable items that can be incorporated into the operational budget.	Targets are cascaded to the first and second management level and priorities of the management are clear but do not fit the decision making on strategic initiatives. Operational planning works bottom-up and gaps between the operational budgeting outcome and targets are not formally discussed and remain unclosed.	Targets are set and translated based on well validated options across business units/functions. Adequate tools and communication ensure that initial target setting and updates are well understood and stimulate change in action and behaviour on a timely basis. Strategic initiatives are properly allocated in a portfolio that matches the strategic planning intent.
<b>Strategic Planning Systems</b>	Strategic Planning mostly use standardised input sheets and presentation templates that do not allow for scenario planning or consolidation.	Strategic Planning mostly uses standardised input sheets and presentation templates. Since financial data is not handled in an integrated tool, scenario planning and consolidation is applied only case by case not tying back into overall company perspective.	Strategic Planning is executed in a single tool with work-flow/validation function and applying standardised input sheets including high level management consolidation. Based on these inputs options and sets of options can be evaluated and analysed regarding interdependencies. The hand-over to budgeting and short-term planning cycles is seamless to improve data consistency in strategy execution

BUDGETING AND FORECASTING	DEVELOPING	INTERMEDIATE	LEADING
<b>Top-down targets and bottom-up inputs</b>	Because the budget is developed primarily bottom-up, the budget does not facilitate an understanding of key business drivers	Because the budget is developed primarily bottom-up with limited top-down targets, the budget does not facilitate an in-depth understanding of key business drivers	The budget facilitates an understanding of the economics of the business by using key business / value drivers and model-based calculations using these drivers and rates, where applicable. There is a combination of both top-down targets for key drivers (financial and operational) and bottom-up input to develop the completed budget meeting the targets
<b>Business Plan Delivery</b>	The budget process is viewed as something required by Finance with little business value	The budget process is seen as routine activity with substantial business value	The budget process is seen as a core process governing business activity, which contributes to communication



			and delivery of strategic and business plans
<b>Scenario Analysis</b>	Scenario / what if analysis is not used as part of the budgeting process	Limited scenario / what if analysis is conducted as part of the budgeting process	Complex scenario / what-if analysis are used to analyse and challenge budget assumptions
<b>Forecasting</b>	No formalised forecasting process in place. Reporting relies on a combination of actuals and plan / budget data	Forecasting process structured as budgeting process for both approach, methodology and contents. Therefore no clear contribution to management information requirements	Adaptive forecasting process with focus on key drivers and continuation of planning assumptions. Therefore information is generated automatically where possible and expert interaction is limited to key drivers. Forecasting process frequency follows business and industry requirements of corporation.  Forecasting processes are outsourced or highly automated, leveraging continuous data flow, algorithmic forecasting, and machine learning capabilities to shorten cycles and shift focus to scenario forecasting

PERFORMANCE MANAGEMENT REPORTING	DEVELOPING	INTERMEDIATE	LEADING
<b>Data Warehouses</b>	Management reporting is not delivered from a single data warehouse. Combining data from multiple systems requires manual efforts and is time consuming	Several data marts are used to generate management reports from multiple systems	A single enterprise data warehouse built upon an enterprise data model, to ensure 'one version of the truth'. Financial information systems are integrated and common databases provide the information required for an optimal decision-making process. Management reporting is based on the same data warehouse and database as operational and functional reporting and analytics
<b>Reporting Tools</b>	Management reporting is based on MS Office/Google suite based reports that are manually prepared	Management reporting is based on standardised print reports based on a professional reporting tool	Management reporting is based on fully automated reporting tools providing standardised dashboards which are also available on mobile devices and allow for jump-to's to further drill-downs as required



<b>Timely Reporting Information</b>	Information is provided some time (not always predefined) after period completion, leading to additional information requests	Information is provided some time (predefined) after closing the books	Information is provided on a timely basis following period completion and near real-time information is available to management, allowing quick response to inquiries
<b>Management Reporting</b>	Management reports are primarily financials based	Financials in management reports are complemented by general non-financials	The content of management reports is well balanced between financials and non-financials, leading and lagging indicators focusing on decision relevant content



## Appendix B – Personnel Interviewed

We have interviewed the following personnel in relation to our work:

**Table – Key Personnel Interviewed**

Date	Personnel
26 September 2025	Anthony Longman – Head of Destination
29 September 2025	Gareth Robinson – Property Manager
29 September 2025	Louise Fleck – GM People & Culture
29 September 2025	Quinton Penniall – Infrastructure Manager
30 September 2025	Gordon Bailey – Parks and Recreation Manager
30 September 2025	Carly Lipinski – Aquatics Manager
30 September 2025	Dylan Rushbrook – Tourism Central Otago / Louise Fleck – Acting GM Community Vision
1 October 2025	Fiona Garrett – Planning Manager
1 October 2025	Janice Remnant – Property and Facilities Manager



## Appendix C – Control Self-Assessment Survey Results

Survey responses were collected using a Likert-Scale response (1 = Strongly Disagree, 2 = Disagree, 3 = Neither Agree nor Disagree, 4 = Agree, 5 = Strongly Agree). A selection of 45 budget holders were invited to complete the survey. There were 26 responses (58% response rate).

ID	Questions	Average Score (1-5)
1	I can easily navigate the Magiq system to conduct my duties as a budget holder.	2.9
2	I have the good quality data available to me in Magiq in order to make financial decisions.	3.3
3	I use reports and information generated by our systems to make financial decisions.	3.6
4	The systems and data available to me allow me to effectively manage assets, including the capitalisation of works.	3.1
5	I understand how the budgeting process fits with CODC's organisational goals.	4.0
6	I understand the importance of budgets	4.7
7	I understand the budget process	3.9
8	I understand and manage my budget variances.	4.0
9	I manage budget reallocations with sufficient justification and analysis.	3.6
10	The budgeting process timeline gives me sufficient time for thorough preparation.	3.1
11	I have a good understanding of what information must be included in a budget to meet CODC's needs.	3.6
12	I know what level of documentation is required from me to be retained in relation to budget planning.	3.3
13	I have the information and resources available to me to effectively measure and report on budget vs. actual.	3.7



14	I have the information and resources available to me to effectively measure and report on cost to complete / forecast costs.	3.4
15	I have well-defined responsibilities concerning financial outcomes of projects/ my area of responsibility.	4.0
16	The current environment of accountability and responsibility motivates performance and getting the best outcome for Central Otago.	3.5
17	There is sufficient training available to me to understand my responsibilities as a budget holder across CODC.	3.2
18	I know when and how to report and discuss financial performance against budgets.	3.7
19	I receive effective feedback on my financial management.	3.0
20	I know where and how to access financial policies and processes.	3.6
21	There are effective controls in place to ensure compliance with financial policies.	3.5
22	I have a clear understanding of segregation of duties in financial planning, budgeting, and managerial accounting.	3.2
23	There are clear processes in place to help me identify, escalate, and resolve issues with overspending or unexpected expenses.	3.4
24	I understand the process to manage budget reallocations including what material is required to justify these and who to consult.	3.3
25	Processes clearly articulate my responsibilities around reporting and monitoring performance against budgets.	3.3





## Statement of Responsibility

The procedures that we performed did not constitute an assurance engagement in accordance with New Zealand Standards for Assurance engagements, nor did it represent any form of audit under New Zealand Standards on Auditing, and consequently, no assurance conclusion or audit opinion is provided. The work was performed subject to the following limitations:

- Our assessments are based on observations from our review and sample testing undertaken in the time allocated. Assessments made by our team are matched against our expectations and best practice guidelines. This includes comparison with other similar processes we have assessed. This report offers recommendations for improvements and has taken into account the views of management, with whom these matters have been discussed.
- Because of the inherent limitations of any internal control structure, it is possible that errors or irregularities may occur and not be detected. The procedures were not designed to detect all weaknesses in control procedures as they were not performed continuously throughout the period and the tests performed are on a sample basis.
- Any projection of the evaluation of the control procedures to future periods is subject to the risk that the systems may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.
- The matters raised in the deliverable are only those which came to our attention while performing our procedures and are not necessarily a comprehensive statement of all the weaknesses that exist or improvements that might be made. We cannot, in practice, examine every activity and procedure, nor can we be a substitute for management's responsibility to maintain adequate controls and risk management practices over all levels of operations and their responsibility to prevent and detect irregularities, including fraud. Accordingly, management should not rely on our deliverable to identify all weaknesses that may exist in the systems and procedures under examination, or potential instances of non-compliance that may exist.

We have prepared this report solely for the use of CODC. The report contains constructive suggestions to improve some practices, which we identified in the course of our review procedures. These procedures are designed to identify weaknesses and areas for improvement but cannot be relied upon to identify all weaknesses. We would be pleased to discuss any items mentioned in this report and to review the corrective action implemented by management.



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## 25.6.4 POLICY AND STRATEGY REGISTER

**Doc ID: 2651603**

Report Author:	Alix Crosbie, Policy & Strategy Lead
Reviewed and authorised by:	Louise Fleck, Group Manager - People and Culture, Acting Group Manager - Community Vision

### 1. Purpose

To consider the updated Policy and Strategy Register.

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### Recommendations

That the report be received and its contents noted.

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### 2. Discussion

87.75% of the organisations policy documents are in date. This is a reduction from the September meeting (93.58%) and does not meet the Committee's target of 90%.

The cumulative length of expiry of all out-of-date documents is 4,867 days. This is largely due to the extended length of expiration of five policies: Financial Reserves (506 days); Lighting Policy (1,238 days); Roading Policy (1,238 days); Health, Safety and Wellbeing Management Framework (597 days); Sustainability Strategy (567 days).

Two departments met the 90% target, and two sit at or above the secondary target of 80%. One department missed this secondary target, at 78.94%. This was due to staffing changes within the team, and is expected to improve in 2026.

Work programmed across September and January in Parks, Property, and Risk & Procurement will return the organisation to performing above the targeted level prior to the next Audit and Risk Committee meeting.

#### Community Experience – 80%

The Property portfolio is now part of Community Experience. These policies have been moved over to reflect the change to department structures.

Two property policies and one parks policy are out of date. All three are programmed – the two Property Policies were on the November Council agenda (this meeting will take place prior to the Audit and Risk Committee meeting, but after the report deadline). The Parks item, the Plaques and Memorials Policy, is scheduled for February 2026.

The District Tree Policy was renewed early and has been updated on the register. The Cemeteries Bylaw will be renewed by the end of Q1 2026.

#### Community Vision – 100%

No change in Community Vision. The Economic Development Strategy review is in the final stages. The Policies Policy is programmed for review in January 2026.

### **Governance and Business Services – 92.68%**

Organisational Business Planning has been replaced by Business Reporting. It will be removed from the register.

The Protected Disclosures (Whistleblowing) Policy is out of date and is on this meetings agenda.

Most Governance Policies are programmed for renewal through the election period – this took place as expected. The Elected Members Allowances and Reimbursements Policy will be reviewed and presented to the March 2026 Audit and Risk Committee Meeting. Staff are working with Otago Regional Council representatives on the Otago Local Authorities' Triennial Agreement.

The Financial Reserves Policy remains out of date.

### **People and Culture – 81.25%**

The Health, Safety and Wellbeing Management Framework and Health and Safety Policy Statement are out of date, both with work underway to replace.

The Staff Delegations Manual was due for review in July 2025. This review is currently being undertaken by the Risk and Procurement Manager.

### **Planning and Infrastructure – 78.94%**

A new Planning and Infrastructure General Manager is in place, and the new Regulatory Services Manager has been appointed and will commence at CODC in Q1 2026.

The Sustainability Strategy and the Infrastructure Response and Resilience Plans will be replaced with an Environment, Climate Change, and Biodiversity Strategy – programmed to be delivered concurrent with the Long-term Plan.

The Dog Control Bylaw and Dog Control Policy were due for renewal in December 2025. The legislation these policies are derived from allows scope for a brief lapse. The renewals are programmed for discussion with the new Regulatory Services Manager in February 2026 and should be back in place by the end of Q2 2026.

The Rooding Policy and Rooding Bylaw reviews are still underway, and are still on track for finalisation of the proposals in Q1 2026, ahead of community consultation in Q2 2026.

### **Three Waters – not calculated.**

No updates.

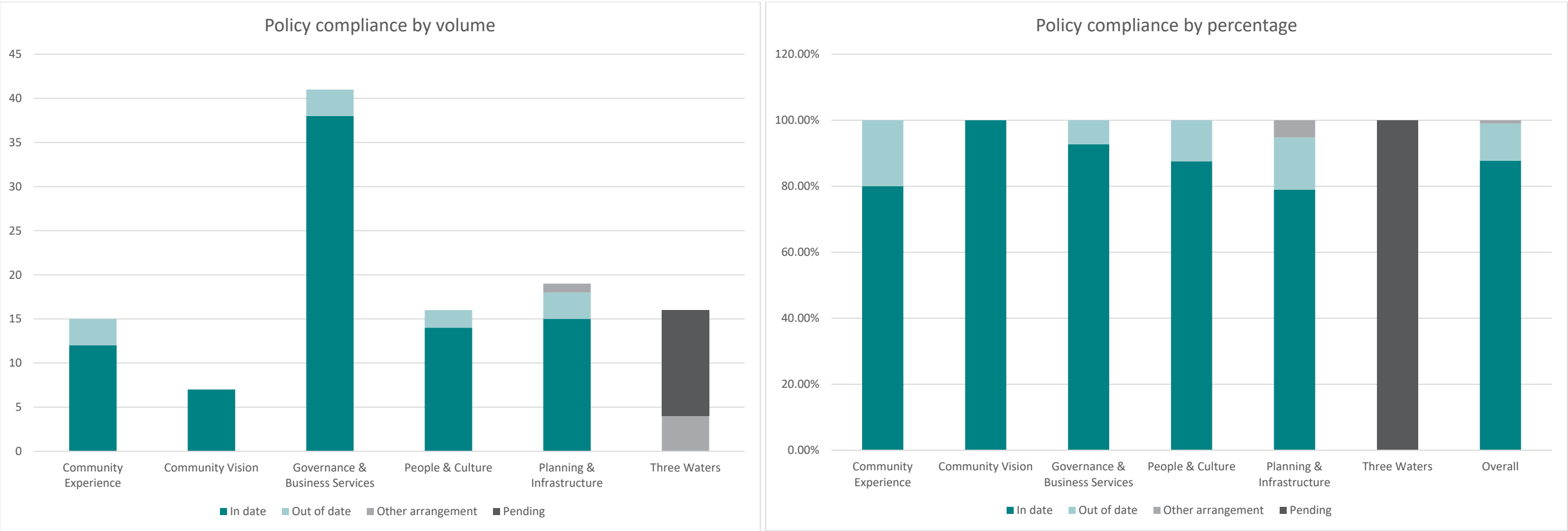
## **3. Attachments**

### **Appendix 1 - Policy & Strategy Register [↓](#)**



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 (%)
Community Experience	16	15	1	12	3	0		80%
Community Vision	7	7	0	7	0	0		100.00%
Governance & Business Services	41	41	0	38	3	0		92.68%
People & Culture	16	16	0	14	2	0		87.5%
Planning & Infrastructure	19	19	0	15	3	1		78.94%
Total	99	98	1	86	11	1		87.75%
Three Waters	16	12	4	12	0	0	5	

Compliance target:

Cumulative length of expiry:

Status:

Prepared:

90%

3,083 days

Compliance target not met

Calculated on 19 November 2025





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 complainants, whilst retaining their access to council services.	External	Operational

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	2025	November 2028	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 2030	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	February 2025	February 2028	Council	Sets out a framework for naming open spaces	External	Operational
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

Property

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



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



## Governance & Business Services

Responsible officer: General Manager Governance & Business Services

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

### Finance

Document	Date reviewed	Due for review	Responsibility	Explanation	Publication	Status
Credit Card Policy	June 2024	June 2027	Audit & Risk CEO	Guidance for employees and Elected Members on the use of credit cards – defines parameters and mitigates risk	Internal	Operational
Financial Reserves Policy	July 2021	June 2024	Council	Guidance to ensure Council's financial reserves are managed consistently, accurately, and transparently within clearly defined parameters.	External	Out of date
Financial Strategy	June 2025	LTP	Council	Sets out the two guiding principles of affordability and sustainability. Includes how we fund, spend, and deliver. Reviewed through Long-term Plan process.	External	Operational
Fraud, Bribery, and Corruption Policy	April 2024	April 2027	Audit & Risk Council	Clear guidance to staff who encounter or suspect fraud, bribery, and/or corruption. Raise awareness about how to recognise fraud, bribery, and corruption.	External	Operational
Investment Policy	June 2025	LTP	Audit & Risk Council	Reviewed through Long-term Plan process. 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.	External	Operational
Liability Management Policy	June 2025	LTP	Audit & Risk Council	Reviewed through Long-term Plan process. 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.	External	Operational
Procurement Policy	January 2025	October 2026	Audit & Risk Council	Guided by New Zealand Government Procurement Rules released by the Ministry of Business, Innovation, and Employment.	External	Operational





Protected Disclosures (Whistleblowing) Policy	September 2022	September 2025	Audit & Risk Council	Provides a consolidated view of the procurement objectives and requirements. Legislative requirement – Protected Disclosures (Protection of Whistleblowers Act 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.	External	Out of date
Rates Remission Policy	June 2025	LTP	Audit & Risk Council	Reviewed through Long-term Plan process. Clear guidance when and how a rates remission can be sought.	External	Operational
Rating Policy	June 2025	LTP	Audit & Risk Council	Reviewed through Long-term Plan process. 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.	External	Operational
Revenue and Financing Policy	June 2025	LTP	Audit & Risk Council	Reviewed through Long-term Plan process. Sets out the council's policies in respect of funding operating and capital expenditure.	External	Operational
Risk Management Policy and Process	January 2025	October 2027	Audit & Risk Council	Sets objectives, principles, processes, and parameters to ensure risk management practices are embedded and reviewed across the organisation.	External	Operational
Sensitive Expenditure Policy	June 2024	June 2027	Audit & Risk Council	Clearly defined parameters for sensitive expenditure to ensure it is consistently assessed, authorised, and reviewed. Ensures Council is a responsible user of public money.	External	Operational
Travel Policy	June 2024	June 2027	Audit & Risk Council	Provides a clear, transparent, consistent, and cost-effective approach to travel-related expenses incurred. Ensures both travel risks and costs are effectively identified, managed, authorised, and monitored.	Internal	Operational
Vehicle Purchase, Maintenance, and Disposal Policy – Personal Use	December 2024	December 2027	CEO	Provides a co-ordinated, consistent, cost-effective, and transparent approach to the procurement, maintenance, and disposal of council-owned motor vehicles. Supports value for money and sustainability objectives.	Internal	Operational
Vehicle Purchase, Maintenance, and Disposal Policy – General Council Vehicles	December 2024	December 2027	CEO	Provides a co-ordinated, consistent, cost-effective, and transparent approach to the procurement, maintenance, and disposal of council-owned motor vehicles. Supports value for money and sustainability objectives.	Internal	Operational

### Governance

Document	Date reviewed	Due for review	Responsibility	Explanation	Publication	Status
Appointment and Remuneration of Directors Policy	October 2025	October 2028	Council	Legislative requirement of Section 57(1) of the Local Government Act 2002. Sets an objective and transparent process for the identification, appointment, and remuneration of directors.	External	Operational
Code of Conduct	October 2025	October 2028	Council	Legislative requirement. Sets out standards of behaviour expected from members in the exercise of their duties. Reviewed through electoral process.	External	Operational
Delegations Register (including Audit and Risk Terms of Reference)	October 2025	October 2028	Council	Derived from Schedule 7, clause 32 (2) and sub clause 32 (1) of the Local Government Act 2002. Outlines the assignment of power, function or duty of action – and the related authority to complete the action assigned. Reviewed through electoral process.	External	Operational
Elected Members Allowances and Reimbursements Policy	July 2022	October 2025	Council	Legislative requirement. Relates to the Local Government Act 2002, Remuneration 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.	External	Out of date
Governance Statement	March 2023	March 2026	Council	Legislative requirement of the Local Government Act 2002. Outlines how Council makes decisions and shows how residents can influence those processes. Council	External	Operational



				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 2025	2028	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 2025	October 2028	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 2025	October 2028	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	2025	2028	CEO	Details approach to cybersecurity.	Internal	Operational
Digital and Information Strategy	July 2025	July 2028	CEO	Guidance how to integrate digital services and information to meet community need	Internal	Operational
Information and Communication Technology Disaster Recovery Plan	April 2025	April 2026	CEO	Manages the backup and recovery of digital information and information systems in the event of a disaster or emergency event	Internal	Operational
Information and Records Management Disaster Recovery Plan	April 2025	April 2026	CEO	Manages protecting and salvaging physical records and archives in the event of a disaster	Internal	Operational
Information and Records Management Plan	2025	2026	CEO	Comprehensive plan for the effective retention, appraisal, and disposal of Council information and records.	Internal	Operational
Information and Records Management Policy	March 2024	March 2027	Council	Guidance for the effective retention, appraisal, and disposal of Council information and records. Part of Information and Records Management Plan.	Internal	Operational
Privacy Policy	2024	February 2027	Audit & Risk CEO	Outlines Council's code of practice and legal obligations in accordance with the Privacy Act 2020.	Internal	Operational
Privacy Plan	2022	2025	CEO	Details approach to privacy.	Internal	Operational
Protection of Information and Information Systems (Cybersecurity) Policy 2019-2022	March 2024	March 2027	Audit & Risk Council	Protects users of council information and information systems, including personal information. Will include Acceptable Use of Public Wi-Fi Standard. Report to December Audit and Risk meeting.	Internal	Operational
LGOIMA Request Policy	2024	February 2027	Audit & Risk CEO	Ensures Council meets the legal obligation on granting requests for official information under the Local Government Official Information and Meetings Act (LGOIMA) 1987. Provides a framework to ensure processes are open and transparent.	Internal	Operational



## 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.	Internal	Operational
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	Out of date
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 Framework	June 2022	March 2024	CEO	Designed to support CODC to meet or exceed its duty to provide a safe and healthy working environment.	Internal	Out of date
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 health and safety of employees, contractors, volunteers, and customers.	Internal	Operational
Safeguarding and Child Protection Policy	July 2025	July 2027	CEO	Ensures Council has a strong culture of child protection and appropriate vetting is in place. Complies with the Children's Act 2014. Includes: <ul style="list-style-type: none"> <li>• Procedure for responding to child abuse and neglect (against staff)</li> <li>• Procedure for responding to disclosed or suspected child abuse or neglect</li> <li>• Publication of photo and video consent form</li> </ul>	External	Operational
Smoke and Vaping Free Workplaces Policy	January 2023	January 2026	CEO	Sets out the expectations around smoking at Central Otago District Council (CODC) workplaces under the Smokefree Environments and Regulated Products Act 1990 (the Act) and subsequent amendments.	Internal	Operational
Trespass Policy	January 2023	January 2026	CEO	Sets out the procedure for authorised employees to trespass a person or persons who pose a risk to Council, property, or any person under the Trespass Act 1980.	Internal	Operational



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 Council	Provides guidance and clarity surrounding the management and disposal of Council assets, ensuring probity, accountability, and transparency.	External	Operational
Infrastructure Strategy	June 2025	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 Roding. 2024 version won't include Three Waters but should include Parks and Property. Reviewed through Long-term Plan.	External	Operational

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. Assists with compliance Toitū carbon reduce programme.	External	Out of date
Waste Management and Minimisation Bylaw	March 2021	March 2026	Council	Supports the promotion and delivery of effective and efficient waste management and minimisation as required under the Waste Minimisation Act 2008.	External	Operational
Waste Management and Minimisation Plan	June 2024	2030	Council	Supports the Waste Management and Minimisation Bylaw. Reviewed through Long-term Plan.	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 land owned or managed by Council. Currently under review - completion will follow Dark Skies Plan	External	Out of date Review programmed
Master and Spatial Plans <ul style="list-style-type: none"><li>Alexandra Airport Masterplan (2021)</li><li>Cromwell (2019)</li><li>Vincent (2022)</li></ul>	Various	Various	Council	Provides guidance to facilitate growth.  Teviot Spatial Plan in development.	External	Operational

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

Roadings

Future work: Enforcement strategy; Trading in Public Places Bylaw

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





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	<p>Policy position on drinking water quality.</p> <p>The ongoing need for this policy will be reviewed against new legislation requirements for water safety plans.</p>	Internal	Out of date
<p>Water Safety Plans</p> <ul style="list-style-type: none"><li>• Lake Dunstan Water Supply (2023)</li><li>• Cromwell (2022)</li><li>• Naseby (2022)</li><li>• Omakau (2022)</li><li>• Patearoa (2022)</li><li>• Pisa Village (2022)</li><li>• Ranfurly (2022)</li><li>• Roxburgh (2022)</li></ul>	Various	Omakau and Ophir Dec 2024 Remaining 8 by July 2025.	Group Manager Water Services	<p>Requirement of the Water Services Act 2021 from 14 November 2022.</p> <p>These are required to be reviewed on an ongoing basis when any issue is identified or any operational or asset change is made.</p> <p>Taumata Arowai have undertaken a review of the Water safety Plans and have requested these be updated to more accurately reflect the requirements of the Act.</p>	Internal	Pending
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.

Document	Date reviewed	Due for review	Responsibility	Explanation	Publication
Community Response Plans <ul style="list-style-type: none"><li>Cromwell</li><li>Clyde, Earnsclough, and Alexandra</li><li>Naseby, Ranfurly, Maniototo</li><li>Manuherikia Valley</li><li>Teviot Valley</li><li>Queensberry</li><li>Ida Valley</li></ul>	Various	Various	Central Otago Emergency Management (Otago Regional Council)	Localised advice and preparation for response to emergency situations. <a href="https://www.otagocdem.govt.nz/districts/central-otago">https://www.otagocdem.govt.nz/districts/central-otago</a>	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
Community Plans <ul style="list-style-type: none"><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](http://codc.govt.nz). Some work also appears on the Central Otago New Zealand website [centralotagonz.com](http://centralotagonz.com). The Long-term Plan and related policies are also published in hard copy.

## 25.6.5 PROTECTED DISCLOSURE (WHISTLEBLOWING) POLICY ADOPTION

Doc ID: 2650049

Report Author:	Amelia Lines, Risk and Procurement Manager
Reviewed and authorised by:	Saskia Righarts, Group Manager - Governance and Business Services

### 1. Purpose of Report

To consider the updates made to the Protected Disclosure (Whistleblowing) Policy in line with its three-yearly review.

### Recommendations

That the Audit and Risk Committee

- A. Receives the report and accepts the level of significance.
- B. Recommends to Council the adoption of the updated Protected Disclosure (Whistleblowing) Policy.

### 2. Background

The Protected Disclosures (Whistleblowing) Policy was updated in 2022 to ensure alignment with the Protected Disclosures (Protection of Whistleblowers) Act 2022 (the Act). The Act provides the mechanisms for reporting and receiving protected disclosures and details the ways in which disclosers (whistleblowers) are protected when making a disclosure in accordance with the Act.

### 3. Discussion

The Protected Disclosures (Whistleblowing) Policy has been reviewed with minor changes made. These changes are shown in the policy at Appendix 1. Two new definitions have been included to clarify the interpretation of a discloser (whistleblower) and a protected disclosure. These definitions have been taken directly from the Act to ensure full alignment with legislation.

Once the revised policy has been adopted, staff will be made aware of the updates and improvements to the reporting process will be developed. This development will provide a solution to enable anonymous reporting of disclosures in addition to the existing options of email, written, or face-to-face reporting.

#### 4. Financial Considerations

There are no financial implications relating to the recommendation of approval and adoption of this policy.

#### 5. Feedback from Community Boards

No feedback has been sought from Community Boards in relation to this policy update.

#### 6. Options

##### Option 1 – (Recommended)

Recommend the adoption of the Protected Disclosures (Whistleblowing) Policy to Council.

Advantages:

- Submission of updated policy to Council to ensure timely adoption.

Disadvantages:

- None

##### Option 2

Recommend the adoption of the Protected Disclosures (Whistleblowing) Policy to Council with changes as requested.

Advantages:

- Ability to ensure any changes or additions are captured prior to submission to Council for adoption of the policy.

Disadvantages:

- None

#### 7. Compliance

<b>Local Government Act 2002 Purpose Provisions</b>	This decision enables democratic local decision making and action by, and on behalf of communities by ensuring the protection of whistleblowers in accordance with legislation.
<b>Decision consistent with other Council plans and policies? Such as the District Plan, Economic Development Strategy etc.</b>	Yes
<b>Considerations as to sustainability, the environment and climate change impacts</b>	There are no sustainability, environmental, or climate change implications relating to this decision.
<b>Risks Analysis</b>	There are no risks associated with the adoption of the revised policy; however, the policy itself has

	strong linkages with risk management activities throughout the organisation.
<b>Significance, Consultation and Engagement (internal and external)</b>	This decision is not classed as significant.

## 8. Next Steps

Following review and recommendation from the Audit and Risk Committee, this policy will be submitted to Council for adoption. Once adopted, staff will be made aware of the updated policy and reminded of the disclosure process. Work is being undertaken to develop a reporting solution to enable complete anonymity in the disclosure process. Once complete, this will be rolled out to staff and elected members and made available publicly to provide a simple reporting tool to former staff or elected members.

## 9. Attachments

**Appendix 1 - Protected Disclosures (Whistleblowing) Policy 2025-2028** [📄](#)



# Protected disclosures (whistle blowing) policy

<b>Department:</b>	<del>Corporate Services</del> <u>Governance and Business Services</u>
<b>Document ID:</b>	<del>598563</del>
<b>Approved by:</b>	Council
<b>Effective date:</b>	<del>29 September 2022</del>
<b>Next review:</b>	September <del>2025</del> <u>2028</u>

## Purpose

The purpose of this policy is to explain the principles and objectives for establishing a framework by which serious wrongdoing may be reported and the subsequent protections afforded to the Protected Disclosures (Protection of Whistleblowers) Act 2022 (the Act).

The policy aims to encourage the reporting of suspected or actual wrongdoing, conducted by or associated with Central Otago District Council. This policy shall assist in the identification of risks associated with the breach of policy and aims to protect the Whistleblower from retaliation which may arise as a result of the report concerning suspected wrongdoing.

## Principles and objectives

The key principles which guide activity under this policy are:

- **Transparency** – This policy promotes transparency by allowing employees to report serious wrongdoing without fear of reprisal. The report maker has the right to be kept informed of the progress of any investigation arising from a complaint;
- **Fairness** – All employees will be treated fairly and equally regardless of position or length of service with Council. An employee reporting an instance of serious misconduct is entitled to anonymity;
- **Good Faith** – Any report made in good faith is entitled to the protections afforded by this policy, and this principle guides all activity under this policy. Any report that is found to have not been made in good faith may result in disciplinary action against the Whistleblower;
- **Safety** – Activity under this policy should be conducted in a manner which recognises the rights of both the Whistleblower and the subject of any serious wrongdoing. The safety of all parties must be ensured, and an employee must not be compromised through making a report under this policy.



The objectives of this policy are to:

- Facilitate the disclosure and investigation of serious wrongdoing at Central Otago District Council
- Protect employees who make disclosures of serious wrongdoing

## Scope

This policy applies to all Central Otago District Council employees and Elected Members wishing to report cases of serious wrongdoing. For the avoidance of any doubt, any reference to employees or staff in this policy shall include:

- An organisation's former employees, volunteers, employees, persons seconded to Council and as appropriate, contractors (individuals, contractor staff, sub-contractors or affiliated persons with third parties) ~~members of the public and/or other parties with a business relationship with the Council, including and employees of~~ Council-controlled Organisations.

## Definitions

Word or phrase	Definition
Serious wrongdoing	<p>Serious wrongdoing includes any instances of the following:</p> <ul style="list-style-type: none"> <li>• An unlawful use of public funds or resources; or</li> <li>• An act or omission constituting a serious risk to public health or safety or the environment; or</li> <li>• An act or omission that constitutes a serious risk to the maintenance of law; or</li> <li>• An act or omission that constitutes an offence; or</li> <li>• An act or omission by a public official that is oppressive, improperly discriminatory, grossly negligent or that constitutes gross mismanagement.</li> <li>• Any other instances as specified in the Act.</li> </ul>
<u>Discloser (Whistleblower)</u>	<p><u>As discloser (whistleblower) may be:</u></p> <p><u>an individual who is (or was formerly)—</u></p> <p><u>(a) an employee;</u></p> <p><u>(b) a homemaker within the meaning given in section 5 of the Employment Relations Act 2000;</u></p> <p><u>(c) a secondee to the organisation;</u></p>



Word or phrase	Definition
	<p><u>(d) engaged or contracted under a contract for services to do work for the organisation:</u></p> <p><u>(e) concerned in the management of the organisation (including, for example, a person who is or was a member of the board or governing body of the organisation) i.e., an elected member:</u></p> <p><u>(f) a volunteer working for the organisation without reward or expectation of reward for that work.</u></p>
<u>Protected Disclosure</u>	<p>A disclosure of information is a <b>protected disclosure</b> if the discloser—</p> <p><u>(a) believes on reasonable grounds that there is, or has been, serious wrongdoing in or by the discloser's organisation; and</u></p> <p><u>(b) discloses information about that in accordance with the Act; and</u></p> <p><u>(c) does not disclose it in bad faith.</u></p>

## Policy

### Reporting

- Reports can be made in several ways, either internally (e.g. to the ~~Executive Manager~~ ~~—Corporate Services Group Manager — Governance and Business Services~~ or to the Chief Executive Officer) or externally through the Office of the Ombudsman.
- Employees are encouraged to lodge a report if they suspect serious wrongdoing may have occurred. Relevant supporting information should be supplied when making a report.
- If the Whistleblower wishes to remain anonymous, they may contact the Chair of the Audit and Risk Committee or the Office of the Auditor General.
- In the event that a report of serious wrongdoing relates to a member of the Executive Team or the Chief Executive Officer, then the matter shall be referred to the Chair of the Audit and Risk Committee.



- In the event a report is made, and the complaint falls short of serious wrongdoing, the protections under the policy may not be available, however the complaint may still merit investigation and other internal protections may still be available. Complaints falling outside the definition of serious wrongdoing will be examined under usual disciplinary procedures.

## Protections

- An employee who reports serious wrongdoing under this policy can claim protection under the Protected Disclosures Act 2022, provided they:
  - Believe the information they are reporting is true or have reasonable grounds to suspect that it is true; and
  - The information is provided in good faith; and
  - They wish for the matter to be investigated; and
  - Want disclosure of that information protected.
- Employees who meet the above criteria are afforded the following protections:
  - No civil, criminal or disciplinary proceedings can be taken against them for making a protected disclosure; and
  - An employee who suffers retaliatory action by their employer for making a protected disclosure may be able to take personal grievance proceedings.
- An employee who makes a protected disclosure has the right to anonymity unless:
  - The employee consents in writing to the disclosure of their identity; or
  - The disclosure of identifying information:
    - is essential to the effective investigation of the protected disclosure; or
    - is essential to prevent serious risk to public health, safety or the environment; or
    - is essential in the interests of transparency and fairness; or
    - the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.
- Disclosers are able to access a support person through People and Culture and access all other forms of support as laid out in the Act. The offer of support is to be made as soon as a disclosure reported. This offer of support from People and Culture ~~to may include~~ providing internal support or offering external support including EAP (Employee Assistance Programme) or similar.

## Investigations

- Council shall ensure the fair treatment of any employee referred to in a report.
- Investigations will vary depending on the nature of the serious wrongdoing alleged in the report. Within 20 working days of disclosure, a decision on the scale of investigation must be made by the appropriate personnel.
- If warranted, the Chief Executive Officer or the Chair of the Audit and Risk Committee will arrange for a full investigation to be undertaken.





- Any employee who is the subject of a report will be given a reasonable opportunity to respond to the report findings and is entitled to be represented in any discussions relating to an adverse report.

## The Ombudsman

- The Protected Disclosures ([Protection of Whistleblowers](#)) Act ~~2000-2022~~ allows for The Ombudsman to receive complaints of serious wrongdoing and provide guidance to organisations investigating cases of serious wrongdoing.

Any employee concerned with the process or outcome of an investigation may refer the matter to The Ombudsman for review.

## Relevant legislation

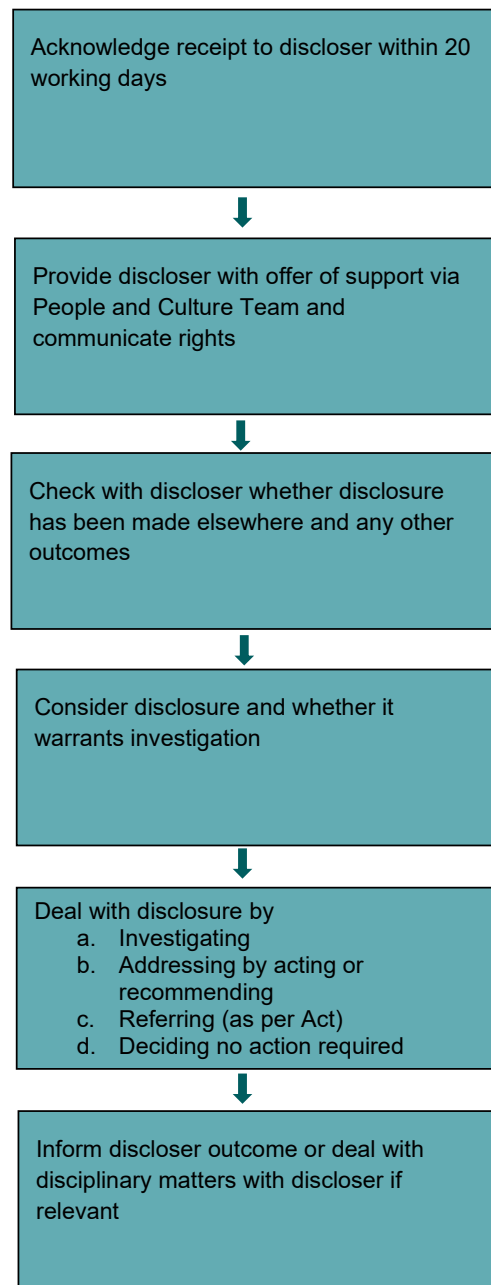
- Protected Disclosures (Protection of Whistleblowers) Act 2022

## Related documents

- Fraud, Bribery and Corruption Policy
- Sensitive Expenditure Policy
- Staff Interests Policy
- Staff Code of Conduct
- Council Code of Conduct



## Appendix 1 – Process as Receiver



## 25.6.6 HEALTH, SAFETY & WELLBEING REPORT

Doc ID: 2647953

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

### 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 and its contents noted.

-----

### 2. Discussion

#### 2.1 Reporting period

This report covers the period 1 July – 30 September 2025 ('the reporting period').

#### 2.2 Health, Safety and Wellbeing Advisor summary

During this reporting period, the Health, Safety and Wellbeing focus has centred on the quarterly risk reviews, which continue to provide a valuable opportunity to reflect on organisational risks and controls. These reviews help raise awareness, identify gaps, and support continuous improvement across teams.

This quarter, the focus was on Occupational Violence and Aggressive Behaviour. Teams noted that current controls primarily address external risks; and these have been reviewed to include risks associated with social media and internal aggression.



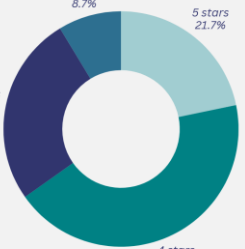
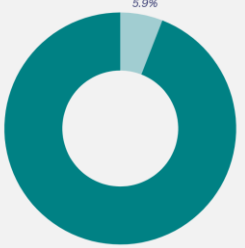
Key areas identified for continuous improvement include:

- Enhancing BWARE reporting and training
- Increasing awareness of wellbeing resources, such as the Employee Assistance Programme (EAP)
- Ensuring contractor incident reporting is consistently entered into BWARE.

The Health, Safety & Wellbeing Committee have also focused on raising awareness of the Health and Safety Representative (HSR) role. A workshop was held to align our engagement commitments from the Health, Safety & Wellbeing Strategy and ensure HSR's feel supported, and equipped to foster a strong and proactive safety culture across the organisation.

In addition, fire evacuation plans have been updated for the Alexandra Pool. Staff training on the revised procedures are underway, including the introduction of new fire warden vests to enhance emergency preparedness.

## 2.3 Lead Indicator dashboard

<p><b>INCIDENT REPORTS</b></p> <p>Incidents reported from 1 July - 30 September 2025</p>  <p>more than 2 days 13.2%</p> <p>2 days or less 86.8%</p>	<p><b>Measure:</b> Reporting of incidents in a timely manner 80% of incidents reported in BWARE within 48 hours* (and to manager immediately)</p> <p>*Contractor incidents within 72 hours of notification to CODC.</p>	<p><b>Commentary:</b> Achieved - 87%, which is consistent with the previous quarter's percentage of incidents reported within 2 days or less.</p>
<p><b>Near Misses Reported</b></p> <p>1 JULY - 30 SEPTEMBER 2025</p>  <p>Previous Quarter: 6</p> <p>Current Quarter: 6</p>	<p><b>Measure:</b> Increase in number of near misses being reported each quarter.</p>	<p><b>Commentary:</b> Achieved – remains the same as the previous quarter with 6 near misses reported.</p>
<p><b>DRIVER STAR RATINGS</b></p> <p>Star rating distribution from 1 July - 30 September 2025</p>  <p>5 stars 21.7%</p> <p>4 stars 43.5%</p> <p>3 stars 26.1%</p> <p>2 stars 8.7%</p>	<p><b>Measure:</b> Achieve Average Star Rating of 4 – measured quarterly.</p> <p>Continue to Celebrate and Recognise drivers with 5-star ratings on driver leaderboard.</p>	<p><b>Commentary:</b> Achieved - star rating of 4.</p> <p>There were 2 drivers who achieved an average star rating of 2 – this has been followed up with the drivers involved.</p>
<p><b>CONTRACTOR MANAGEMENT PRE-QUALIFICATION</b></p> <p>Contractor management pre-qualification from 1 July - 30 September 2025</p>  <p>Out of date 5.9%</p> <p>Up to date 94.1%</p>	<p><b>Measure:</b> Contractor management – pre-qualification assessments up to date:</p> <p>90% of pre-qualification assessments up to date.</p>	<p><b>Commentary:</b> Achieved 94%, showing improvement compared to the previous quarter.</p>
<p>Critical risk observation</p>	<p><b>Measure:</b> Critical risk observation by ELT - Observation to take place bi-annually.</p>	<p><b>Commentary:</b> The critical risk observation relates to the Bailey Bridge project with the Roding team in October 2025.</p>

## 2.4 Significant incident summary

There were 53 incidents reported during this period, an increase from 45 in the previous reporting period. There have been no notable incidents reported in this period.

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	46	7	0	0

Table 1. Severity rating for all incident reports

## 2.5 Employee reports

During this reporting period, there were 12 incidents (23%) affecting employees, representing a 3% reduction compared to the previous reporting period.

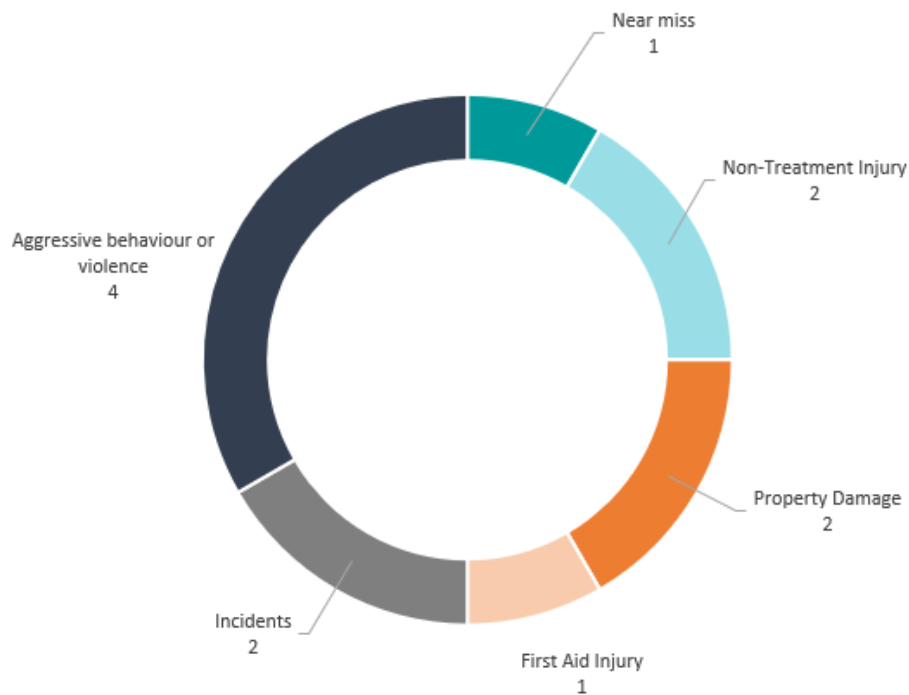
Multiple incidents involved aggressive or intimidating behaviour, particularly within the Building Control team. A Building Control Officer experienced intimidating behaviour during a site visit, including passive-aggressive conduct and suspected unauthorised photography. The incident was escalated to the Team Leader, and the customer later acknowledged the behaviour was unacceptable.

Another Building Control Officer encountered loud yelling and swearing during a site inspection and another customer displayed threatening and rude behaviour during a phone call regarding inspection wait times. Additionally, aggressive behaviour was reported at the Roxburgh Service Centre from a customer dissatisfied with paying rates on an empty section.

Property related incidents included a fire at the rear of the Ranfurly iSite, caused by embers from a neighbouring property. The fire crossed the fence line and ignited a tree. Emergency services were contacted to extinguish the flames and monitor the property overnight. There was also a water leak at the Alexandra Library resulting in wet carpet and noise disruption from the dehumidifiers which impacted staff in the area.

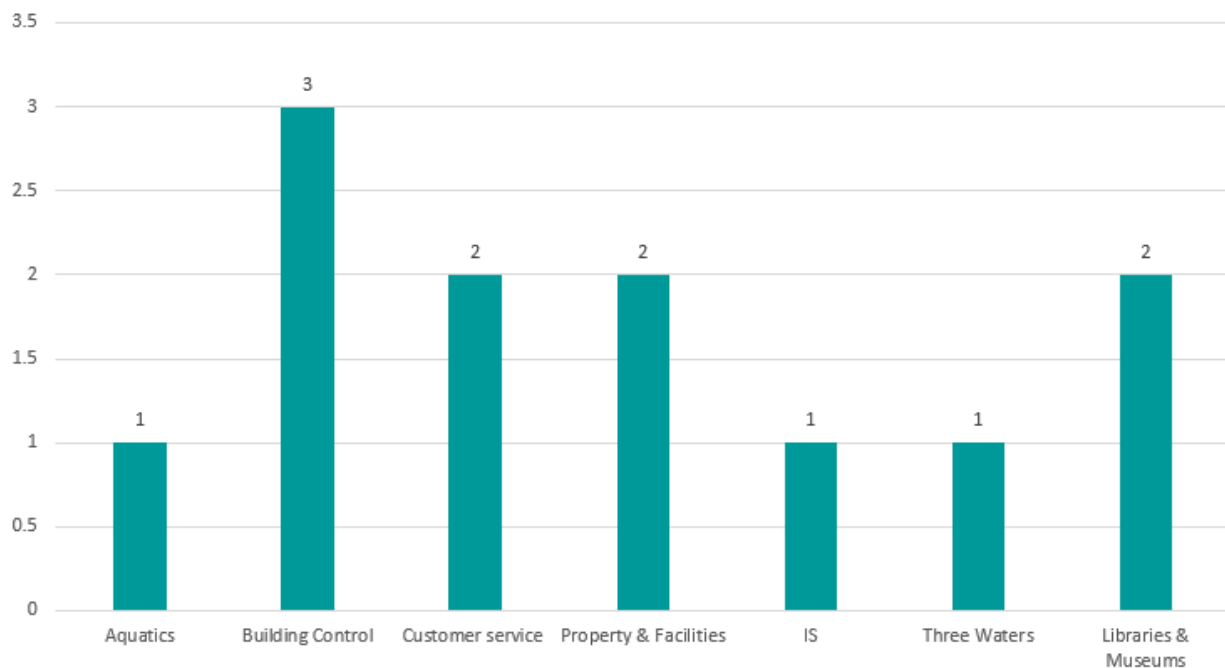
One first aid injury was reported, where an employee cut their hand on a sharp piece of metal while placing their hand in a void to feel how far down into the ground the timber was from a fence.

## Employee incidents 1 July - 30 September 2025



**Graph 1. Employee incidents and reports by cause:** Aggressive behaviour or violence (4), First Aid Injury (1), Near Miss (1), Incidents (2), Non-treatment injury (2), Property Damage (2)

## Employee incidents by business area 1 July - 30- September 2025



**Graph 2. Employee incidents by business area:** Aquatics (1), Building Control (3), Customer Service (2), IS (1), Libraries & Museums (2), Property & Facilities (2), Three Waters (1)

### 2.5.1 Employee injuries

Three recordable injuries were reported this quarter, maintaining the same level as the previous quarter.

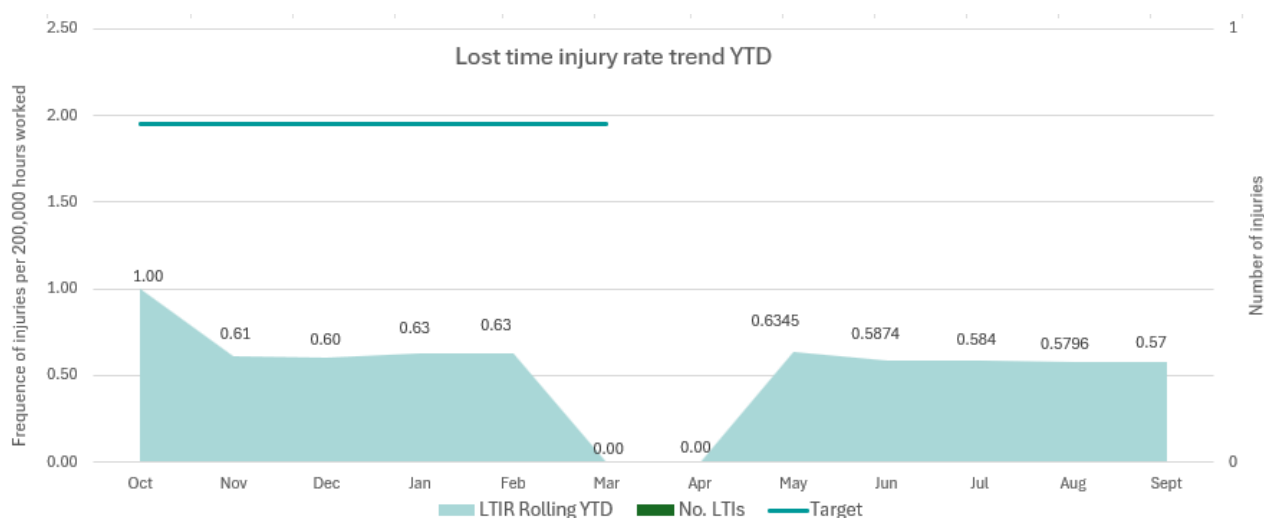
Reporting period	Non-treatment injury	First aid injury (FAI)	Medical treatment injury (MTI)	Restricted duties	Lost time injury (LTI)	Fatality	Total recordable injuries
Aug 23 – Oct 23	3	3	0	0	0	0	6
Nov 23 – Jan 24	3	5	1	0	0	0	9
Feb 24 – Apr 24	1	0	0	0	1	0	2
May 24 – Jul 24	0	1	1	0	0	0	2
Aug 24 – Oct 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
Apr 25 – Jun 25	1	1	0	0	1	0	3
Jul 25 – Sep 25	2	1	0	0	0	0	3

Table 2. Recordable injuries (employees)

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

The Lost Time Injury Frequency Rate (LTIFR) is measured against a benchmark of 1.95 injuries per 200,000 hours worked. The injury rate has remained relatively stable across the previous reporting period.

The lost time injury occurred in May 2025 and involved a lifeguard at the Cromwell Pool who sustained a leg injury after tripping over the rail of a clothing rack. Subsequent x-rays confirmed fractures to both the tibia and fibula, requiring surgery. This incident is classified as a lost time injury, with surgical dates to be advised.



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

## 2.7 Public incidents

During this reporting period, 35 incidents (66%) involved members of the public, which is a slight increase from 62% in the previous period.

One incident involved intimidating behaviour from two homeless individuals who verbally abused a young adult at the library. The team leader responded promptly, checked in with the victim, and introduced him to all staff to reinforce that the facility is a safe and welcoming space.

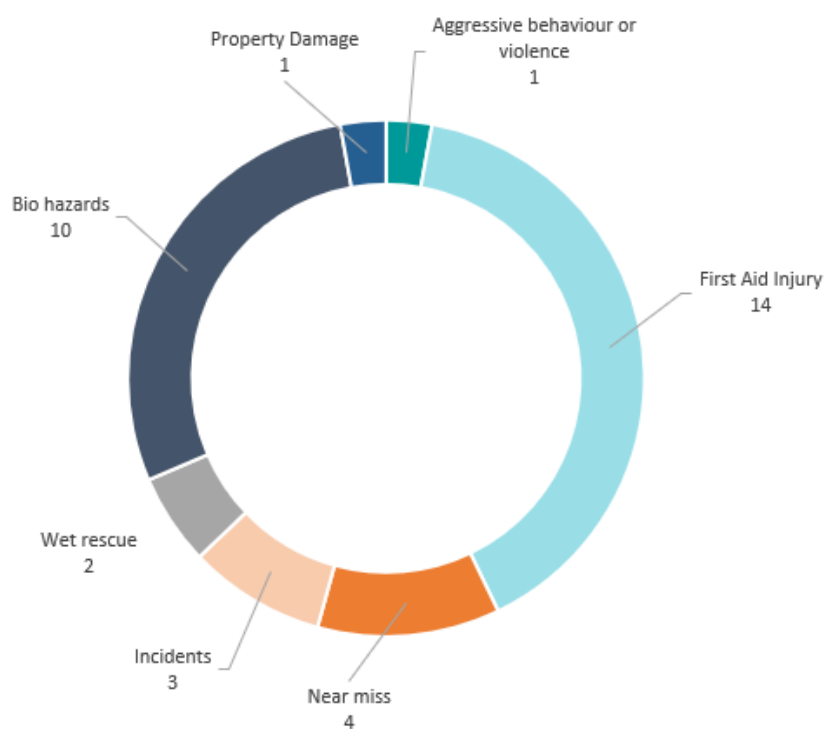
Two wet rescues were reported, both involving children—one at the Cromwell swimming pool and one at the Alexandra pool. There were a couple of incidents involving underage children being left unsupervised at the pool, which raises ongoing concerns around child safety and supervision responsibilities.

First aid incidents included a range of minor injuries and medical events, such as fatigue, cut toes, a grazed knee, a medical seizure, and multiple cases of bleeding noses among pool customers.

A fire evacuation alarm was triggered at the Cromwell pool due to a fault in a smoke alarm located in the gym. Emergency services were called, and although it turned out to be a false alarm, it provided a valuable opportunity to practice evacuation procedures.

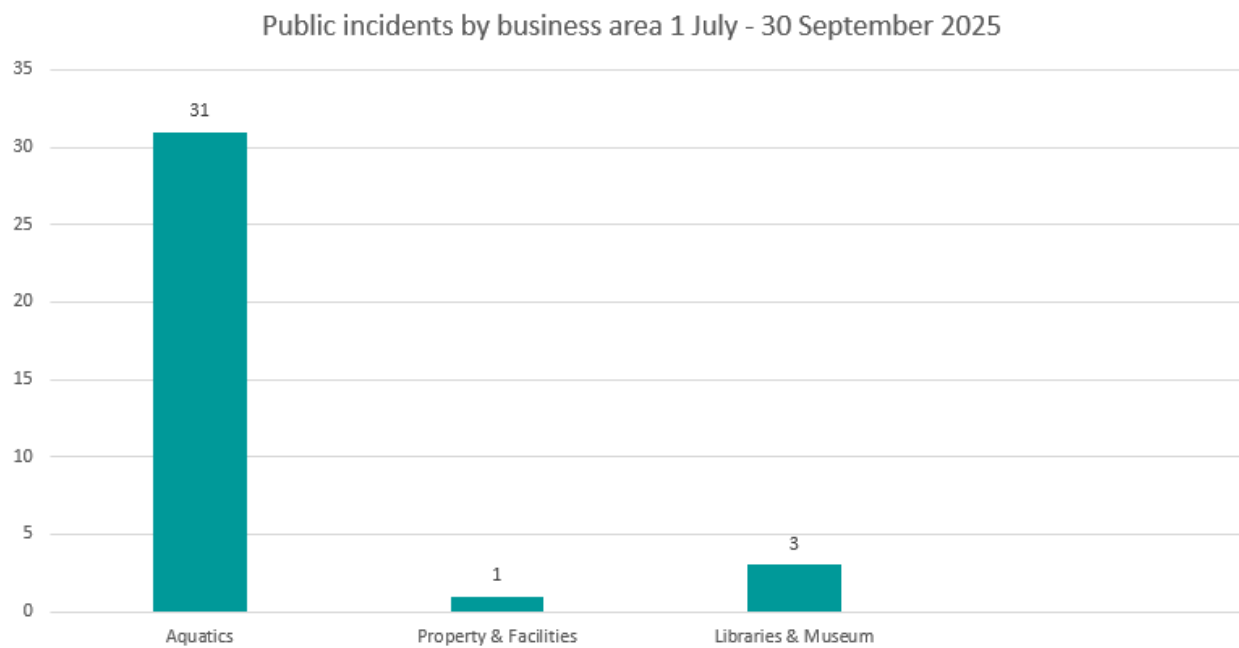
Lastly, property damage occurred when the Alexandra Musical Society accidentally broke a leg of the grand piano while moving it.

Public reports by type 1 July - 30 September 2025



**Graph 4. Public incidents and reports by cause:** Aggressive behaviour or violence (1), Bio hazards (10), First Aid Injury (14), Incidents (3), Near Miss (4), Property Damage (1), Wet Rescue (2)





**Graph 5. Public incidents by business area.** Aquatics (31), Libraries & Museums (3), Property & Facilities (1)

### 2.7.1 Public injuries

Sixteen injuries were reported during this period. The total number of recordable injuries has increased compared to the previous reporting period. Majority of the injuries were reported with the Aquatics teams.

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
Apr 25 – Jun 25	1	9	1	0	11
Jul 25 – Sep 25	2	14	0	0	16

**Table 3. Recordable injuries (public)**

## 2.8 Contractor reports

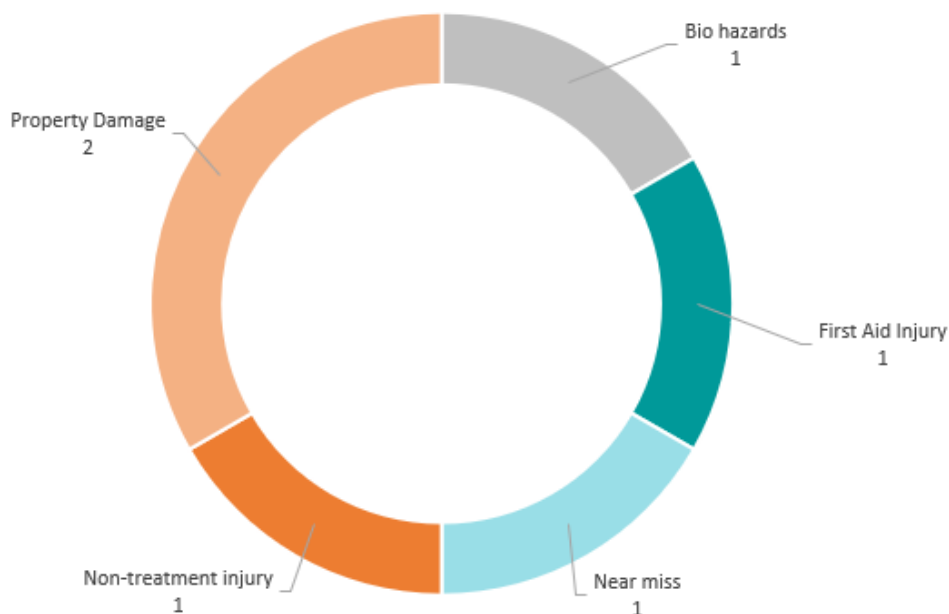
Council received 6 contractor reports (11%) during this reporting period, which remains unchanged from the previous reporting period.

One incident involved an Animal Control Officer who sustained a dog bite to the finger. The officer visited a medical centre as a precautionary measure. Another incident was a biohazard reported at the Lode Lane toilets in Cromwell, where graffiti was found written in blood, prompting immediate attention.

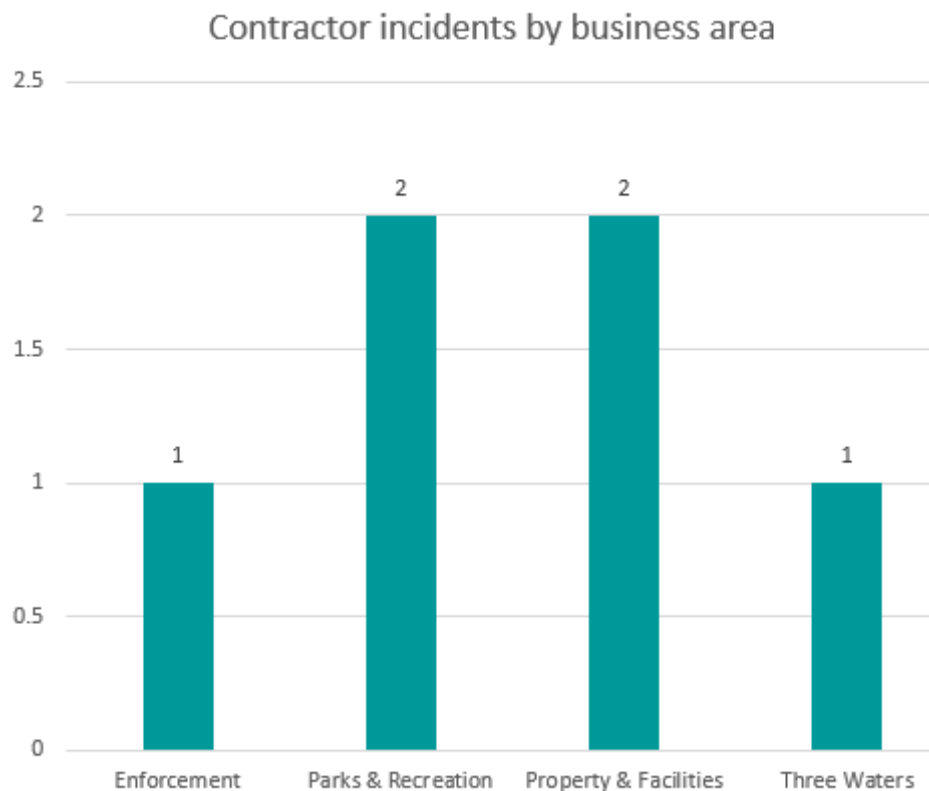
Property damage was also reported at the Alexandra Library, where a window was boarded up following damage that occurred during the installation of blinds. Additionally, a contractor fell forward while stepping over a pipe at the Pisa Water Treatment Plant, resulting in grazes to the knee and shin.

Other incidents included a lawn mower striking a bollard on Alpha Street, and a tree branch hitting and breaking the side mirror of a truck.

Contractor reports by type 1 July - 30 September 2025



**Graph 6. Contractor incidents and reports by cause:** Bio hazards (1), First Aid Injury (1), Near miss (1), Non-treatment Injury (1), Property Damage (2)



**Graph 7. Contractor incidents by business area.** Enforcement (1), Parks and Recreation (2), Property & Facilities (2), Three Waters (1)

### 2.8.1 Contractor injuries

There were two recordable incidents this period, down from the previous quarter. The incidents involved a dog bite to an Animal Control Officer's finger and a contractor falling over a pipe at the Pisa Water Treatment Plant.

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
Apr 25 – Jun 25	4	0	0	0	4
Jul 25 – Sep 25	1	1	0	0	2

**Table 4. Recordable injuries (contractor).**

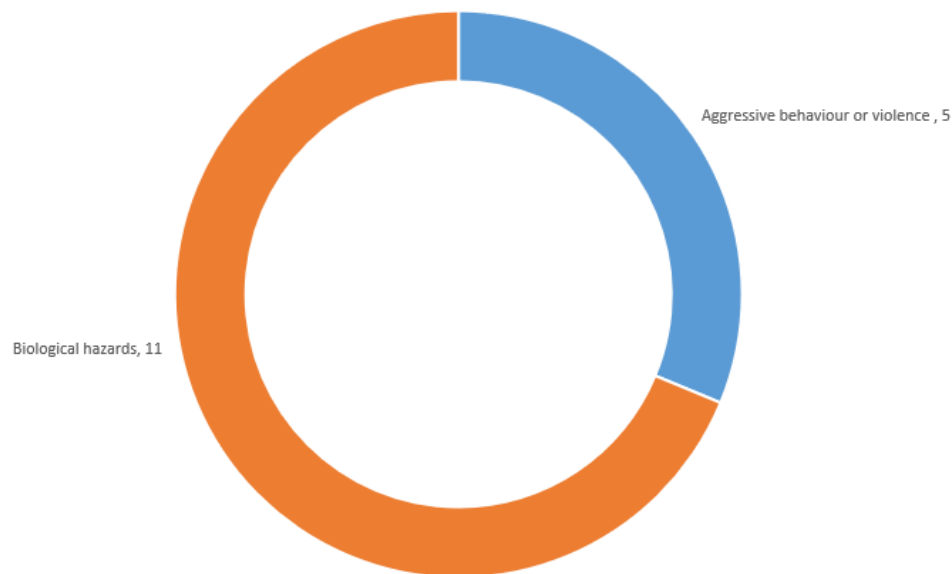
## 2.10 Critical risks

Graph 8 below illustrates the core risks or hazards associated with incident reports during the reporting period.

Reports of exposure to biological hazards increased to 11, up from 4 in the previous period.

Incidents involving aggressive behaviour or violence decreased to 5, compared to 9 in the previous reporting period.

Reports by Critical risks 1 July - 30 September 2025



**Graph 8. Incident reports relating to critical risk areas compared to previous reporting periods.**  
Aggressive behaviour or violence (5), Biological hazards (11)

## 2.11 Training and competency

Training area / course	This period
New staff inductions	15
First aid certificates (new and refresher)	13
Situational Safety/De-escalation training	6

**Table 6. Training register excerpt**

## 2.12 Wellbeing

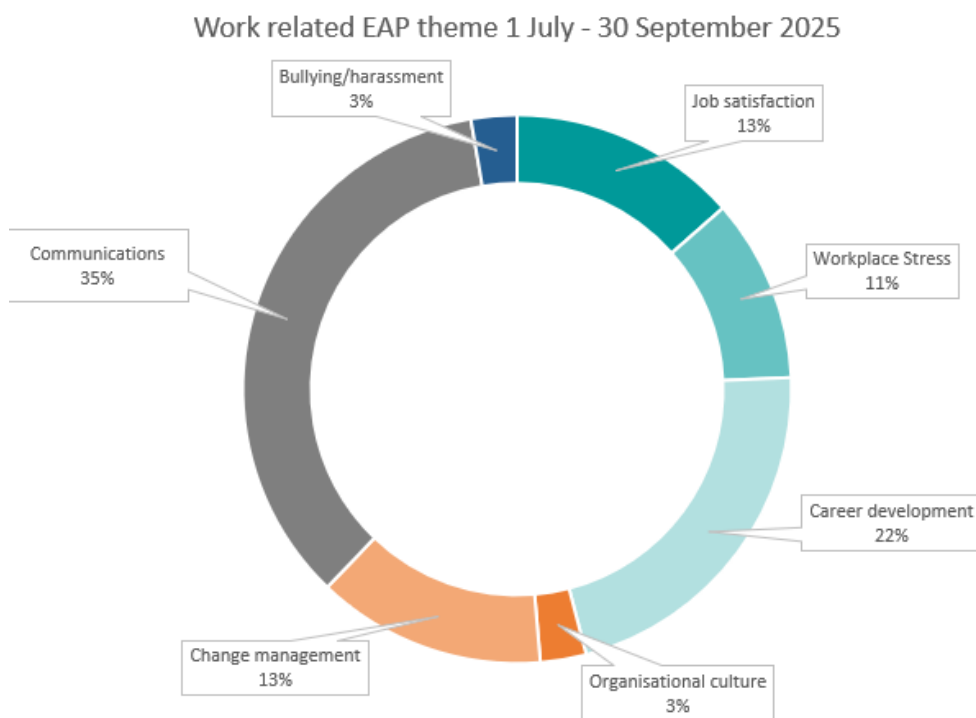
### 2.12.1 Indicator 1: No. employee sessions with EAP (Employee Assistance Programme)

The EAP data covers the period July, August and September 2025. During this time, 79 matters were raised with the onsite EAP provider, compared to 62 in the previous reporting period:

- 53% were personal matters (up from 50% previously)
- 47% were workplace matters (down from 50% previously)

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

Position	Work-related themes
1	Communications
2	Career Development
3	Job Satisfaction / Change Management

**Table 7. Work-related theme.**

During this reporting period, the most frequently mentioned themes in employee feedback were communication, career development, and job satisfaction/change management.

Communication emerged as the most common concern, with issues including negative comments on social media impacting staff wellbeing, public perception of council, and internal workplace communication challenges.

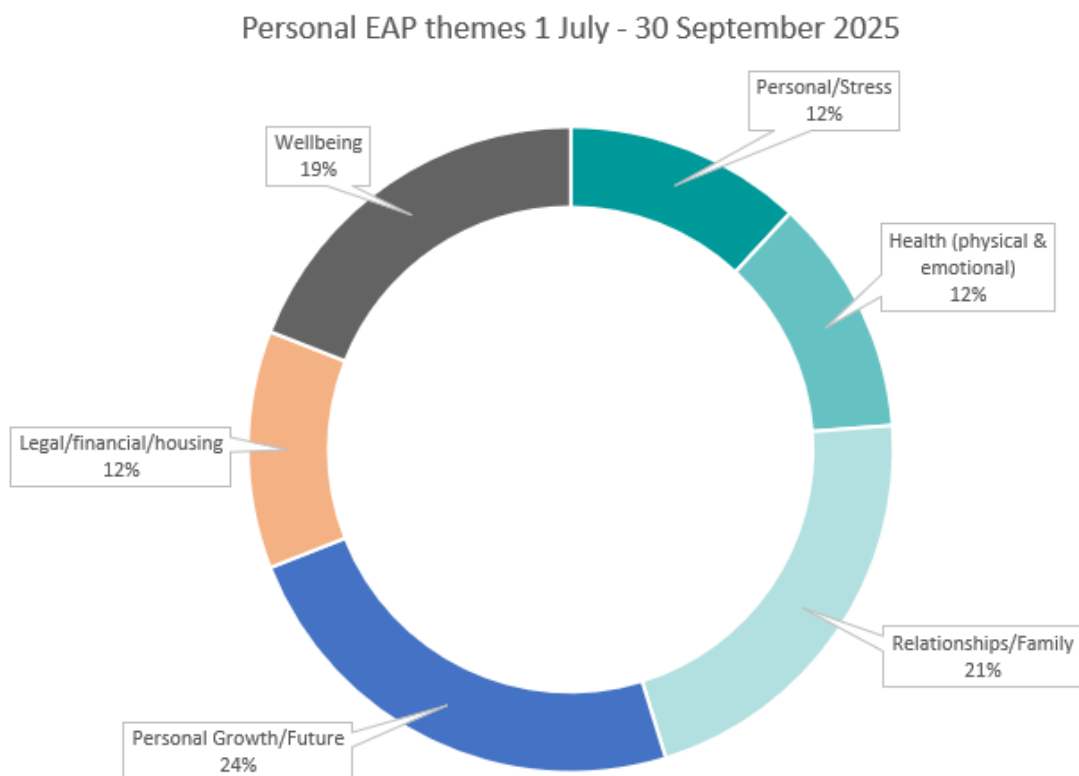
Career development feedback focused on career progression, training opportunities, and future planning. While some employees expressed uncertainty, others shared constructive ideas for growth.

Job satisfaction feedback included positive comments about role enjoyment and engagement. However, some employees reported feeling challenged in their current roles. Strategies were discussed to address these concerns, including adjustments to role changes and support for managing uncertainty around upcoming workplace changes.

Change management drew mixed responses, with employees expressing a range of feelings about proposed changes to positions and workplace structure. Support was provided to help staff process these changes and explore pathways forward.

**EAP Top 3 Themes (Personal)**

Position	Personal themes
1	Personal Growth / Future
2	Relationships / Family
3	Wellbeing

**Table 8. Personal themes (Top 3).**

During this period, the most commonly raised personal issues among employees were personal growth, relationships/family, and wellbeing.

Several employees expressed a desire for personal development, including career progression, health and fitness goals, and future planning. Encouragement was offered, and follow-ups were arranged to support momentum and motivation.

Many employees shared challenges related to family strains, parenting, and feeling unsupported at home. Support was provided through empathetic listening, helping individuals organise their thoughts, and suggesting follow-up resources such as counselling and Workplace Support services.

Wellbeing concerns included stress, emotional overwhelm, and mental health struggles. Employees were supported through discussions around managing emotions, self-care strategies, and accessing professional support. Seasonal mood improvements were noted, and morale was generally positive among many staff.

**In depth sessions:**

Of all matters discussed, employees sought individual support from the Wellbeing Supporter on 36 occasions, considering the issues significant enough for a private, in-depth conversation. These sessions included strategy discussions and/or referrals for counselling. This is an increase from 29 in-depth sessions in 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:**

Six employees accessed clinical or counselling support, attending a total of 12 sessions. Of these, 8 sessions were for personal matters and 4 were related to workplace issues. This is an increase from 10 sessions reported in the previous 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:

- **Improve your financial wellbeing in six steps**
- **Relationship masterclass:** Tips for communication & boundaries in everyday life
- **Managing your mood:** 5 easy steps to boost how you feel

**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:

- **Daffodil Day** – Staff dressed in yellow, shared afternoon tea, and raised \$390 for cancer support.
- **Stretch and De-stress Weekly Challenge** – Encouraged regular movement and mindfulness.
- **Staff Library Bookshelf** – Created a space for staff to exchange and enjoy books.
- **Plastic Free Week** – Promoted sustainability through reduced plastic use.
- **Te Wiki o te Reo Māori** – Celebrated Māori Language Week with cultural activities.
- **Swap-a-Top** – Clothing exchange initiative to support sustainability and connection.
- **Strive-tember** – 50 employees participated in daily wellbeing activities throughout September.

**3. Attachments**

Nil

**25.6.7 BANCORP REPORT SEPTEMBER 2025****Doc ID: 2650218**

Report Author:	Paul Morris, Chief Financial Officer
Reviewed and authorised by:	Saskia Righarts, Group Manager - Governance and Business Services

**1. Purpose**

To consider the quarterly treasury report.

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**Recommendations**

That the report be received and its contents noted.

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**2. Discussion**

Attached is the treasury report for the quarter ended 30 September 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.

At the time this treasury report was written external debt sat at \$60.0m. It should be noted that the report highlights that a breach has occurred in the 2–4 year band. This has been corrected in the next period (refer to the interest rate risk management section of the report).

**3. Attachments**

**Appendix 1 - CODC Treasury Dashboard 30 September 2025.pdf** [↓](#)





# Quarterly Treasury Dashboard Report

as of 30 September 2025

RICTLY PRIVATE AND CONFIDENTIAL



# Economic Commentary

## Global

2

President Trump’s Big Beautiful Bill was passed in late July. The bill honoured Trump’s commitment to extend the 2017 tax cuts from his first administration. The Congressional Budget Office projects the bill will add USD3.3 trillion to the federal deficit over the next 10 years. The increase in fiscal debt, and potential inflationary pressures, amid heightened trade tensions have contributed to continued volatility in the US (and global) bond markets. The benchmark US 10-year treasury bond yield started the quarter at 4.19%, then climbed to 4.49% by mid-July before falling to a low of 4.00% and closing on 30 September at 4.13%, with two consecutive weak non-farm payrolls data reports for July and August contributing to the decline.

The Federal Reserve (“Fed”) delivered an expected 25bps interest rate cut in late September, bringing the Fed Funds rate to a new range of 4.00% to 4.25%. The Fed’s updated ‘Dot Plot’ projections signalled a more dovish stance, projecting an additional 50bps of cuts by the end of 2025 and a further 25bps in both 2026 and 2027. The statement highlighted members’ concerns, stating, “*The downside risks to employment have risen,*” while also acknowledging the recent firming in price pressures, noting, “*Inflation has moved up and remains somewhat elevated.*” Chair Jerome Powell reinforced the majority view in his Q&A session, calling the move a “*risk management cut,*” adding there was little support for a larger cut.

As expected, the Reserve Bank of Australia (“RBA”) cut its cash rate by 25bps in August, lowering it from 3.85% to 3.60%. Since then, data have presented a conflicting narrative for the RBA, complicating the outlook for future rate cuts. With headline unemployment holding steady at 4.2%, largely masked by a fall in the participation rate, other areas of the Australian economy are performing strongly, with the economy expanding by 0.6% in the June quarter and 1.8% annually.

Elsewhere, the People’s Bank of China largely sat tight while Chinese data softened, in September it left the 1-year/5-year Loan Prime Rate unchanged at 3.0% and 3.5% even as deflation persists and credit demand remains weak. The European Central Bank, by contrast, judged inflation broadly “*at target*” and kept rates on hold in September, maintaining a data-dependent outlook as headline inflation hovers near ~2.0%. The Bank of Japan held its policy rate at 0.5% but, notably, revealed a more divided board with two dissenters voting for a hike. A mix of above-target inflation, yen fragility and political noise continues to complicate the outlook.

	OCR	90 day	1 year swap	2 year swap	3 year swap	5 year swap	10 year swap
30-Jun-25	3.25%	3.28%	3.13%	3.16%	3.28%	3.53%	4.00%
30-Sept-25	3.00%	2.80%	2.56%	2.62%	2.78%	3.10%	3.68%
Change	-0.25%	-0.48%	-0.57%	-0.54%	-0.50%	-0.43%	-0.32%

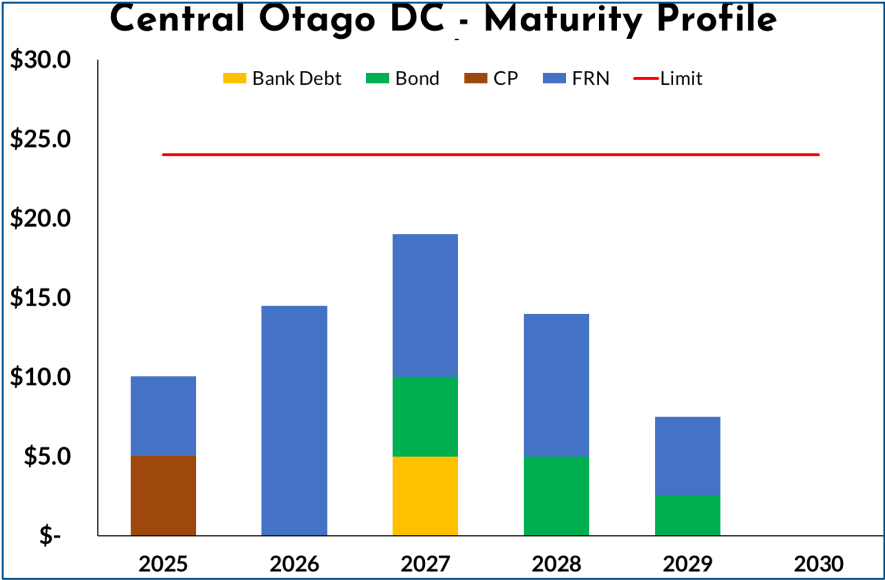
## New Zealand

As widely anticipated, the Reserve Bank of New Zealand (“RBNZ”) cut its Official Cash Rate (“OCR”) to 3.00% in August, citing weak economic data in the June quarter with household and business spending constrained by global uncertainty, falling employment, high inflation for essentials, and declining house prices. The dovish stance adopted by the RBNZ in August was emphatically validated by the Q2 GDP data released in September, which revealed an economy in a much weaker position than feared. The sharp 0.9% contraction in June-quarter GDP, far exceeded the widely expected 0.3% drop, underscored the rationale behind the central bank’s recent policy shift. Weakness was widespread, with falls in 10 out of 16 industries, indicating a systemic downturn rather than a sector-specific issue. This marks the third quarterly contraction in the last five quarters. This worse-than-expected data has effectively ended prospects of a near-term recovery, leading markets to price a more aggressive easing cycle from the RBNZ. This was realised on 8 October when the RBNZ cut the OCR by 50bps to 2.50%.

Medium to longer term swap rates were influenced by moves in international rates, mainly US Treasury yields. During the quarter, the US 10-year Treasury yield fell from 4.50% and eventually broke through the downside resistance level of 4.20%, down to 4.00% in September. The decline in US bond yields also flowed through to NZ swap rates. Due to the more aggressive expectations for the easing cycle the fall in the short end of the yield curve was amplified, this led to an overall steepening of the domestic yield curve. Spot interest rate swaps are at fresh 3½ year lows.



# Funding



Policy Compliance	Compliant
Have all transactions been transacted in compliance with policy?	Yes
Is fixed interest rate cover within policy control limits?	No
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

Debt  
**\$60.0m**  
External Drawn Debt

Debt from LGFA  
**\$60.0m**

Term deposits + cash in bank  
**\$12.16m**

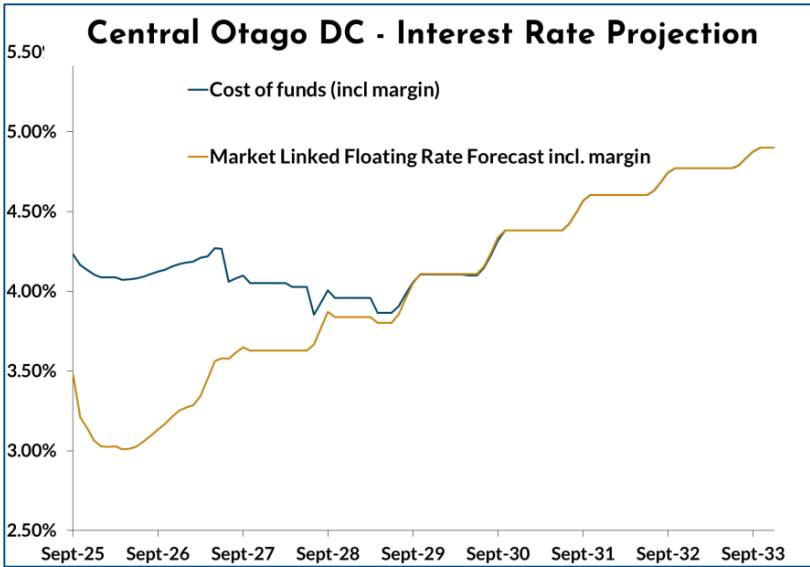
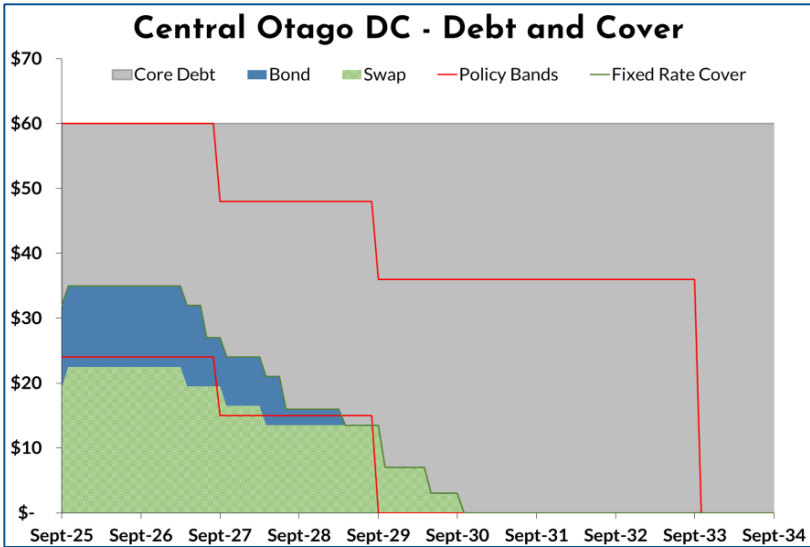
Liquidity ratio (must be >110%)  
**128.60%**

Cost of Funds as at 30 September  
**4.23%**

Liquidity ratio (must be >110%)  
**128.60%**



# Interest Rate Risk Management



Current % of Debt Fixed	64.0%
Current % of Debt Floating	36.0%
Value of Fixed Rate (m)	\$32.0
Weighted Average Cost of Fixed Rate Instruments	4.47%
Value of Forward Starting Cover	\$3.0
Weighted Average Cost of Forward Starting Cover	3.51%
Value of Floating Rate (m)	\$18.0
Current Floating Rate	3.29%
Current Floating Rate (incl margin)	3.95%
All Up Weighted Average Cost of Funds Including Margin	4.54%
Total Facilities In Place	\$55.0

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

The miniscule policy breach in the 2-4 year timeframe will be rectified in October when new funding of \$10 million is obtained. If the new funding is not partially or totally sourced using a fixed rate bond then an interest rate swap will be transacted to rectify the breach.



# Central Otago DC - Funding

5

As of 30 September 2025, CODC had \$60.0 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 CP	15 Oct 2025	3.43%	N/A	\$5,000,000
LGFA FRB	01 Jul 2027	5.99%	N/A	\$5,000,000
LGFA FRB	01 Jul 2028	6.01%	N/A	\$5,000,000
LGFA FRB	20 Apr 2029	5.24%	N/A	\$2,500,000
LGFA FRN	15 Oct 2025	3.80%	0.53%	\$5,000,000
LGFA FRN	15 Apr 2026	3.81%	0.54%	\$2,500,000
LGFA FRN	15 Apr 2026	3.86%	0.59%	\$5,000,000
LGFA FRN	15 Oct 2026	3.98%	0.71%	\$2,000,000
LGFA FRN	15 Oct 2026	3.69%	0.42%	\$5,000,000
LGFA FRN	15 Oct 2027	4.12%	0.85%	\$4,000,000
LGFA FRN	15 Oct 2027	3.82%	0.55%	\$5,000,000
LGFA FRN	15 Oct 2028	4.26%	0.99%	\$4,000,000
LGFA FRN	15 Oct 2028	4.36%	1.09%	\$5,000,000
LGFA FRN	20 Apr 2029	4.11%	0.85%	\$5,000,000



# LGFA Funding Rates as at 30 September

Listed below are the credit spreads and applicable interest rates as at 30 September 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	0.15%	2.95%	N/A
6 month CP	0.15%	2.92%	N/A
April 2027	0.51%	3.31%	3.13%
May 2028	0.62%	3.42%	3.40%
April 2029	0.70%	3.50%	3.62%
May 2030	0.73%	3.53%	3.82%
May 2031	0.86%	3.66%	4.10%
May 2032	0.91%	3.71%	4.29%
April 2033	1.02%	3.82%	4.51%
May 2035	1.11%	3.91%	4.81%
April 2037	1.23%	4.03%	5.08%





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## **5 CHAIR'S REPORT**

### **25.6.8 CHAIR'S REPORT**

**Doc ID: 2651365**

#### **1. Purpose**

To consider the Chair's report.

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#### **Recommendations**

That the report be received.

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#### **2. Attachments**

**Nil**



## **6 MEMBERS' REPORTS**

### **25.6.9 MEMBERS' REPORTS**

**Doc ID: 2651346**

#### **1. Purpose**

To consider the members' reports.

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#### **Recommendations**

That the reports be received.

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#### **2. Attachments**

**Nil**

## 7 STATUS REPORTS

### 25.6.10 DECEMBER 2025 GOVERNANCE REPORT

Doc ID: 2651375

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

#### 1. Purpose

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

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#### 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 1).

#### 3. Attachments

**Appendix 1 - Audit and Risk Status Update** [↓](#)

**Appendix 2 - Audit and Risk Forward Work Programme** [↓](#)

Status Updates		Committee: Audit and Risk Committee			
Meeting	Report Title	Resolution No	Resolution	Officer	Status
5/09/2025	Review of the Draft Non-Audited Annual Report 2024-25	25.5.4	That the Audit and Risk Committee A. Receives the report and accepts the level of significance. B. Recommends to Council that they adopt the draft 2024-25 Annual Report for Audit, subject to any further amendments.	Systems and Corporate Accountant	<b>19 Nov 2025</b> Report has been delayed and will be presented to the December Council meeting. MATTER CLOSED <b>11 Sept 2025</b> Draft report has been amended as suggested and will be presented to Council at the September meeting. <b>11 Sept 2025</b> Action memo sent to staff.

Audit and Risk  
Forward Work Programme 2025

Area of work	Reason for work	Committee’s role (decision and/or direction)	Expected timeframes (2025)			
			Mar	Jun	Sept	Dec
Long-term Plan						
Long-term Plan	Oversight of the preparation of the Long-term Plan.	Direction required: Direction on timeline and progress. To make recommendations to Council on matters and proposals relevant to risk management and internal review practices.				
		Direction			*	*
		Preparation				
Annual Plan						
Annual Plan	Oversight of the preparation of the Annual Plan (may include verbal update).	Direction required: Direction on timeline and progress. To make recommendations to Council on matters and proposals relevant to risk management and internal review practices.				
		Preparation				*
		Execution				
Annual Report						
Annual Report	Oversight of the preparation of the Annual Report.	Direction required: For the Committee to recommend to Council that they adopt the 2024-2025 Annual Report subject to any changes the Committee may identify.				
		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 actions arising from 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:	*	*	*	*
Policy Reviews and Legislative Compliance						

Area of work	Reason for work	Committee's role (decision and/or direction)	Expected timeframes (2025)			
			Mar	Jun	Sept	Dec
<b>Legislative Compliance Update</b>	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.				*
<b>Policy Reviews</b>	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 implementation. Review policy schedule to ensure timelines are being achieved.				
		<b>Audit and Risk give direction on the following policies:</b> Staff Delegations Manual: currently being worked on 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				

**8            DATE OF THE NEXT MEETING**

The date of the next scheduled meeting is 13 February 2026.

## 9 RESOLUTION TO EXCLUDE THE PUBLIC

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### 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
<b>25.6.11 - Bad Debts and Abandoned Land</b>	s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons	To protect a person's privacy
<b>25.6.12 - Risk Management Update</b>	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
<b>25.6.13 - Litigation Register</b>	s7(2)(g) - the withholding of the information is necessary to maintain legal professional privilege	Legal professional privilege
<b>25.6.14 - Chair's Report - Reform</b>	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

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