



AGENDA

Audit and Risk Committee Meeting Monday, 9 February 2026

Date: Monday, 9 February 2026

Time: 9:30 am

**Location: Cromwell Service Centre, 42 The Mall,
Cromwell**

(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 Cromwell Service Centre, 42 The Mall, Cromwell and live streamed via Microsoft Teams on Monday, 9 February 2026 at 9:30 am. The link to the live stream will be available on the Central Otago District Council's website.

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Members Mr B Robertson (Chair), Her Worship the Mayor T Alley, Cr S Browne, Cr 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 CONFIRMATION OF MINUTES

Audit and Risk Committee - 8 December 2025

**MINUTES OF CENTRAL OTAGO DISTRICT COUNCIL
AUDIT AND RISK COMMITTEE
HELD IN NGĀ HAU E WHĀ, WILLIAM FRASER BUILDING, 1 DUNORLING STREET,
ALEXANDRA
AND LIVE STREAMED VIA MICROSOFT TEAMS ON MONDAY, 8 DECEMBER 2025 AT 10.31
AM**

PRESENT: 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), P Morris (Chief Financial Officer) A Crosbie (Senior Strategy Advisor), A Lines (Risk and Procurement Manager), A Jansen (Health, Safety and Wellbeing Coordinator), W McEnteer (Governance Manager)

1 APOLOGIES

There were no apologies.

2 PUBLIC FORUM

There was no public forum.

3 DECLARATIONS OF INTEREST

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

4 REPORTS

Note: Yvonne Yang and Monique Kruger from Audit New Zealand joined the meeting for item 25.6.2.

25.6.2 PREPARATION FOR THE LONG-TERM PLAN 2027-37

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

During discussion, it was noted that Audit New Zealand would be able to confirm their resources and timeline in the New Year for the 2026 audit dates. It was also noted that Audit New Zealand were in the middle of a restructure and that brought some uncertainty.

Other issues raised in discussion were the impact of business as usual on the team, completion of the 2025/26 Annual Report, a rating review, resourcing the Long-Term Plan group and the impact of reforms from central government.

COMMITTEE RESOLUTION

Moved: Alley
Seconded: Robertson

A. That the report be received.

B. Agrees to perform the oversight of the Long-term Plan:

- 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.
- Will oversee the relationship with Audit New Zealand for the Long-term Plan.

CARRIED

Note: Kelvin Weston from Deloitte joined the meeting for item 25.6.3.

25.6.3 INTERNAL AUDIT PROGRAMME

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

After discussion it was agreed with another report will come to the February 2026 meeting with a timeline for work to be carried out based on the Deloitte report.

COMMITTEE RESOLUTION

Moved: Paterson

Seconded: Pannett

That the report be received.

CARRIED

25.6.4 POLICY AND STRATEGY REGISTER

To consider the updated Policy and Strategy Register.

COMMITTEE RESOLUTION

Moved: Alley

Seconded: Browne

That the report be received and its contents noted.

CARRIED

25.6.5 PROTECTED DISCLOSURE (WHISTLEBLOWING) POLICY ADOPTION

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

After discussion it was noted that the policy should be looked at through a legal lens before being submitted to Council for their consideration.

COMMITTEE RESOLUTION

Moved: Robertson

Seconded: Alley

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, subject to inhouse legal sign-off.

CARRIED

HEALTH, SAFETY AND WELLBEING

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

During discussion it was queried whether there should be a column for aggressive customers in the non-treatment injuries section.

COMMITTEE RESOLUTION

Moved: Alley

Seconded: Paterson

That the report be received

CARRIED

25.6.7 BANCORP REPORT SEPTEMBER 2025

To consider the quarterly treasury report.

It was noted in discussion that any breaches that had occurred had now been rectified.

COMMITTEE RESOLUTION

Moved: Robertson

Seconded: Alley

That the report be received and its contents noted.

CARRIED

5 CHAIR'S REPORT

25.6.8 CHAIR'S REPORT

To consider the Chair's report.

The Chair noted current issues affecting local government.

COMMITTEE RESOLUTION

Moved: Alley
Seconded: Browne

That the report be received.

CARRIED

6 MEMBERS' REPORTS

25.6.9 MEMBERS' REPORTS

To consider the members' reports.

There were no updates from members.

COMMITTEE RESOLUTION

Moved: Robertson
Seconded: Pannett

That the reports be received.

CARRIED

7 STATUS REPORTS

25.6.10 DECEMBER 2025 GOVERNANCE REPORT

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

COMMITTEE RESOLUTION

Moved: Robertson
Seconded: Alley

That the report be received.

CARRIED

8 DATE OF THE NEXT MEETING

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

9 RESOLUTION TO EXCLUDE THE PUBLIC

COMMITTEE RESOLUTION

Moved: Robertson

Seconded: Paterson

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

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

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Plain English Reason
25.6.11 - Bad Debts and Abandoned Land	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
25.6.12 - Risk Management Update	s7(2)(j) - the withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage	To prevent use of the information for improper gain or advantage
25.6.13 - Litigation Register	s7(2)(g) - the withholding of the information is necessary to maintain legal professional privilege	Legal professional privilege
25.6.14 - Chair's Report - Reform	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

CARRIED

The public were excluded at 12.02 pm the meeting closed at 1.05 pm.

4 DECLARATIONS OF INTEREST

26.1.1 DECLARATIONS OF INTEREST REGISTER

Doc ID: 2717958

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) Waiora 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

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

5 REPORTS

26.1.2 POLICY AND STRATEGY REGISTER

Doc ID: 2717241

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.

Recommendations

That the report be received and its contents noted.

2. Discussion

86.6% of the organisations policy targets are in date, a reduction from the December meeting (87.75%).

At the December meeting, staff expected the organisation to return to compliance prior to this meeting. This did not take place due to a change to the Protected Disclosures (Protection of Whistleblowers) Policy moving to the February 2026 Council meeting, and the expiration of two cemeteries-related policy documents that were missed from the previous calculation.

The programmed renewals of the Protected Disclosures (Protection of Whistleblowers) Policy, Elected Member Remuneration Policy (estimated for February), and two cemeteries' policies will return Council to compliance.

Community Experience – 91.67%

The Council-owned Earthquake-prone Buildings Policy and Community Leasing and Licensing Policy were extended in the November 2025 Council meeting.

The Cemeteries Bylaw and Cemeteries Handbook lapsed in December 2025. Both draft replacements were approved for public consultation in the January 2026 Council meeting.

The Plaques and Memorials Policy remains out of date and has been scheduled for renewal.

The completion of these three items will return Community Experience to 100% of policy items in date by mid 2026.

Community Vision – 100%

The Economic Development Strategy was adopted in January 2026. The Policies Policy is under review.

Governance & Business Services – 95.24%

No change.

People & Culture – 93.33%

The Health and Safety Policy Statement and Smoke and Vaping Free Workplaces Policies were reviewed. The Staff Delegations Manual is underway.

Planning & Infrastructure – 85.71%

The Roding Bylaw lapsed in November 2025. Both the Roding Bylaw and Roding Policy are under active review and nearing completion.

Other

The Tarras Community-owned plan was updated.

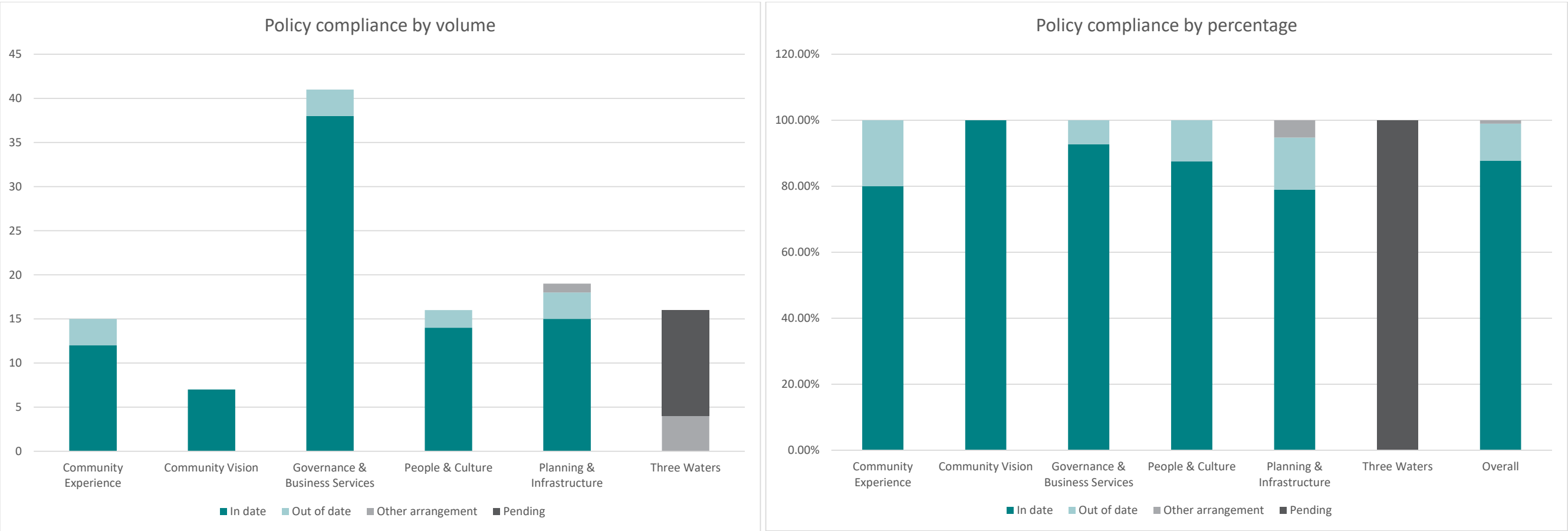
3. Attachments

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	0	0		91.67%
Community Vision	7	7	0	7	0	0		100.00%
Governance & Business Services	41	41	0	38	3	0		95.24%
People & Culture	16	16	0	14	2	0		85.71%
Planning & Infrastructure	18	18	0	13	4	1		93.33%
Total	98	97	1	84	12	1		86.60%
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 29 January 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	Out of date
Cemeteries Handbook 2020	2020	2025	Council	Further details the management of cemeteries	External	Out of date
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 2026	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	Operational
Community Leasing and Licensing Policy	July 2026	July 2025	Council	To provide a consistent and equitable framework for community leases and licences. To provide fairness, equity, and prudent financial management.	External	Operational
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	2026	2031	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.	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
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. Provides a consolidated view of the procurement objectives and requirements.	External	Operational



Protected Disclosures (Whistleblowing) Policy	September 2022	September 2025	Audit & Risk Council	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 2025	November 2026	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"> • Procedure for responding to child abuse and neglect (against staff) • Procedure for responding to disclosed or suspected child abuse or neglect • Publication of photo and video consent form 	External	Operational
Smoke and Vaping Free Workplaces Policy	January 2026	January 2029	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"> Alexandra Airport Masterplan (2021) Cromwell (2019) Vincent (2022) 	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

Future work: Enforcement strategy; Trading in Public Places Bylaw

Roading

Document	Date reviewed	Due for review	Responsibility	Explanation	Publication	Status
Roading 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	Out of date.
Roading 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
Water Safety Plans <ul style="list-style-type: none"> • Lake Dunstan Water Supply (2023) • Cromwell (2022) • Naseby (2022) • Omakau (2022) • Patearoa (2022) • Pisa Village (2022) • Ranfurly (2022) • Roxburgh (2022) 	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">CromwellClyde, Earnsclough, and AlexandraNaseby, Ranfurly, ManiototoManuherikia ValleyTeviot ValleyQueensberryIda Valley	Various	Various	Central Otago Emergency Management (Otago Regional Council)	Localised advice and preparation for response to emergency situations. https://www.otagocdem.govt.nz/districts/central-otago	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">Alexandra (2013)Clyde (2011)Cromwell (2021)Maniototo (2007)Naseby (2016)Omakau (2014)Ophir (2015)Oturehua (2014)Patearoa and Upper Taieri (2019)Pisa (2009)Roxburgh and Teviot Valley (2011)St Bathans (2006)Tarras (2023)Waipiata (2008)	Various	Various		Community plans are visions made by the local community. Actions are identified through these plans.	External
Heritage Strategy	2021	2024	Community owned	Administered by the Central Otago Heritage Trust. An action plan designed to provide a long-term solution to the sustainable identification, preservation, management, and celebration of heritage.	External
Museum Strategy	August 2020	August 2025	Community owned	Administered by the Central Otago Museums Trust. Articulates a high-level vision, mission, and strategic objectives for museums. Includes a framework for collaboration and overarching actions for development into an operational plan.	External



Central Otago policy standard

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

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

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

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

No set timeframes apply to community owned documents.

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

Policies are reviewed annually where appropriate.

Compliance

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

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

Publication

All Central Otago policies adopted by Council are published externally.

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

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

26.1.3 LTP UPDATE

Doc ID: 2712089

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

1. Purpose

To consider an update on the Long-Term Plan (LTP) project.

Recommendations

That the report be received and its contents noted.

2. Discussion

Project Status

The 2027/37 Long-Term Plan (LTP) project has been fully established and is currently moving at pace. Working groups have been established and have been progressing work required at this stage of the project. In particular, significant effort has been put into the development of Activity Management Plans (AMPs) for activities that manage assets. This process has included training from an external expert to upskill staff in the documentation of AMPs that consider levels of service, cost, and risk in the approach to management of key assets and services.

LTP workshops will begin in March, with topics including rates review, financial strategy, and community outcomes currently set to be discussed.

The high-level timeline is shown below, and Appendix 1 provides further detail in the context of elected member involvement through Council and Audit and Risk Committee meetings and workshops.

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 Financial strategy

	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

Risks, Assumptions, Issues, and Dependencies (RAID) Log

The RAID Log has been reviewed and updated and can be found at Appendix 2. Only one risk has a current rating of very high; it is likely this will remain a top risk for the project as work progresses. The risk relates to rate capping and the impact of this upon budgeting and Council's ability to deliver as expected.

3. Attachments

Appendix 1 - LTP Timeline - Elected Members [↓](#)

Appendix 2 - LTP RAID Log February 2026 [↓](#)

LTP 2027/37 Progress

February 2026



LTP RAID Log - Risks
February 2026

Risk Reference	Risk Name	Risk Description	Owner	Current Ratings		Current Risk Score	Mitigants	Target Risk Score	Status
				I	L				
LTP-11	Rates Increases and Capping	Risk that rates capping for years 2 and 3 of the LTP will restrict Council's ability to undertake required activities, resulting in service level reductions and community dissatisfaction	LTP Project Team	4	5	Very High	<ul style="list-style-type: none"> - Budgeting workshops to begin in early 2026, to allow time for refinement and to establish rate impact as early in the planning process as possible - Budgeting workshops to be consistent from all areas of the organisation, through use of a template, ensuring elected members have the appropriate information to direct decision-making 	Low	Open
LTP-01	Internal delays	Risk that internally-driven delays within the LTP process impact the timeliness of the delivery of key items such as strategies, consultation document, and the LTP itself. This could result in increased audit fees, staff pressure and dissatisfaction, legislative breach, and negative	LTP Project Team	4	3	High	<ul style="list-style-type: none"> - Working groups set up to manage delivery of each key item - Timeline defined - ELT to enforce deadlines consistently - Solutions to bottleneck processes from previous LTPs to be defined by 	Low	Open
LTP-02	Audit delays	Risk that CODC's audit team delay the start of their audit of the CD or LTP, or are delayed in completing their audit due to factors outside CODC control, resulting in staff pressure and dissatisfaction, reputational damage, and legislative breach.	LTP Project Team	4	3	High	<ul style="list-style-type: none"> - Maintenance of audit relationship from initiation of project to ensure deadlines locked in - Where a change to CODC's audit team is suggested or occurs, this will be managed appropriately 	Low	Open
LTP-06	Key Person Dependencies	Risk that key individuals within the LTP process are unable to deliver as expected, resulting in unsatisfactory completion of work items, delays, staff pressure and dissatisfaction, and incomplete processes.	LTP Project Team	3	4	High	<ul style="list-style-type: none"> - Identify key person dependencies - Ensure shadowing or back-up processes in place - Set up template/process to be followed if a key person exits the project 	Low	Open
LTP-10	Staff Workload Pressure	Risk that pressure on staff increases at pinch points within the project, resulting in decreased wellbeing and an inability to meet expected standards.	LTP Project Team	4	3	High	<ul style="list-style-type: none"> - Pinch points in timeline identified with consideration to be given to potential solutions 	Low	Open
LTP-14	Post-Waters Strategy Alignment	Risk that the strategy for the organisation in a post-water services environment is not developed in alignment with project timelines, resulting in the LTP not being reflective of strategic direction.	LTP Project Team	3	4	High	<ul style="list-style-type: none"> - Working group leads meet monthly to discuss progress and strategic alignment - 	Low	Open
LTP-04	Internal Communication	Risk that internal communication is inadequate, resulting in non-completion of tasks, delayed delivery, staff dissatisfaction, and elected member dissatisfaction.	LTP Project Team	3	3	Medium	<ul style="list-style-type: none"> - Internal comms to be owned by Project Team - Internal comms plan to be defined - Regular check-ins on whether approach is effective to be held 	Low	Open
LTP-07	Maori Partnership and Engagement	Risk that iwi are not effectively engaged at the necessary points in the process, resulting in reputational damage, relationship damage, and lack of Maori representation in the LTP	LTP Project Team	3	3	Medium	<ul style="list-style-type: none"> - Maori liaison working group established - Aukaha quarterly hui to include standing LTP agenda item during the plan process 	Low	Open
LTP-08	NZTA Deadline Impacts	Risk that NZTA's deadline for completion of Roding AMP and funding applications reduce opportunity for other areas of the organisation to seek appropriate budgetary increases due to pre-determination of Roding budget.	LTP Project Team	3	3	Medium	<ul style="list-style-type: none"> - Timeframe for AMP completion across the organisation aligned to NZTA requirements - Budget discussions to take place prior to NZTA deadlines, resulting in well-rounded information being included in NZTA submission, accounting for needs of the rest of the organisation - Level of Service and AMPs working group monitoring progress of activities to ensure deadlines are met 	Low	Open
LTP-09	Linkage with Visions and Community Outcomes	Risk that final LTP does not appropriately reflect or align with the district vision, organisational vision, or community outcomes, resulting in the LTP not delivering upon community or council aspirations.	LTP Project Team	3	3	Medium	<ul style="list-style-type: none"> - Community Development Lead included in multiple working groups, including overall project team - AMPs to include vision linkage 	Low	Open

LTP RAID Log - Risks
February 2026

LTP-13	Activity Management Plan Development	Risk that AMPs cannot be utilised to support the Infrastructure Strategy due to inconsistencies in development and misalignment with other documentation. This would result in delays to definition of the Infrastructure Strategy and increased audit focus.	LTP Project Team	3	3	Medium	<ul style="list-style-type: none"> - Infrastructure and AMPs working group established - AMP training to be delivered by external party - Consistent template for AMP development - Timeframes for completion of AMPs defined early in process 	Low	Open
LTP-05	External Communication and Consultation	Risk that external communication for LTP is not successful and does not drive desired engagement, resulting in community views not being fully factored into decision-making	LTP Project Team	3	2	Low	<ul style="list-style-type: none"> - Comms Plan for LTP consultation - Consideration of any new approaches to engagement - CD response rate to be monitored throughout consultation period and 	Low	Open
LTP-12	Engagement with Technology	Failure to engage with innovative technology (e.g., AI) throughout the LTP process reduces opportunity for increased efficiency and improved dissemination of information	LTP Project Team	3	2	Low	<ul style="list-style-type: none"> - LTP Project Team to investigate options for technology use within project and across workstreams 	Low	Open
LTP-15	LTP Impact on BAU	Risk that LTP project activity impacts BAU productivity and staff capacity, resulting in non-completion of planned activity and staff dissatisfaction.	LTP Project Team	2	3	Low	<ul style="list-style-type: none"> - Timelines planned, with inputs from organisation understood - Clear communication of expectations from staff 	Low	Open
LTP-16	Rates Review Process	Risk that the decided approach following the rates review results in increased workloads and delays to project timelines.	LTP Project Team	2	3	Low	<ul style="list-style-type: none"> - Rate review work to be undertaken early 2026 - Consultation timing planned in advance - Finance working group in place to monitor and manage activities 	Low	Open
LTP-03	Governance/Staff Relationship and Alignment	Risk that the governance/staff direction and approach to LTP is misaligned, resulting in lack of or delayed decision-making, inconsistent direction, staff and EM dissatisfaction, and reputational damage.	LTP Project Team	2	2	Low	<ul style="list-style-type: none"> - Mayor to be engaged early (November 2025) - Council to be engaged early (November 2025) - Council workshops to begin with LTP overview for new councillors - Consistent workshops and papers to be delivered to Council to support 	Low	Open

LTP RAID Log - Assumptions
February 2026

Reference	Description	Date of Assumption	Confirmed/Removed	Date Confirmed or Removed	Comments
A001	CODC will retain a stable council for the full LTP process	Oct-25			
A002	Economic forecasts remain on track and are expected to be realised	Oct-25			

LTP RAID Log - Issues
February 2026

Reference	Issue Title	Issue Description	Date Identified	Action being taken
IS001	Water Services Strategy Audit	Water Services Strategy may need to be audited alongside the LTP, rather than separately.	8/12/2025	OAG and Taituara providing guidance in early 2026 to provide further instruction on how the audit process will work for WSS and LTP

LTP RAID Log - Dependencies
February 2026

Reference	Dependency Description	Dependent Upon	Update	Related Risk Reference	Issue Raised?	Issue Reference
DP001	Annual Plan 2026/27 budget finalisation must be complete before budgets can be opened for LTP	Annual Plan 2026/27	AP Project group has taken this dependency into account and planned a timeline to allow for early completion of budgets	LTP-01	No	

Project Risk Impact and Likelihood Tables

Impact and Score	Financial - Budget	People and Health & Safety	Timeliness	Legislative and Regulatory Compliance	Scope and Deliverables	Benefits Realisation
Extreme 5	Capex overspend of >50% of project budget or Unanticipated costs or losses of > \$1.5 million	H&S incident resulting in one or more fatalities. Long term severe health effects, including life-changing injuries for one or more individuals. Site shut down, investigation, and notification to Worksafe or other agency. Significantly increased attrition, increased long-term staff absence, and/or significant drop in staff wellbeing.	Delay to project delivery of over 6 months Delays significantly impact ability to progress other key Council deliverables	Breaches result in legal action and/or penalties for Council or officers of Council. Compliance failures result in severe restrictions placed upon two or more areas of core Council business.	Scope or defined deliverables become unviable or inappropriate Project activity negatively impacts the majority of the wider organisation	The majority of key and ancillary benefits fail to be realised Significant impact upon Council's ability to achieve wider objectives
Major 4	Capex overspend of >30% of project budget or Unanticipated costs or losses of \$500k - \$1.5m	H&S incident involving multiple casualties requiring hospitalisation. Long-term severe health effects, including life-changing injuries, for an individual. Site shut down, investigation, and notification to Worksafe or other agency. Long-term staff dissatisfaction, slight increase in long-term staff absence, slight increase in attrition, and/or minor drop in staff wellbeing.	Delay to overall project delivery of up to 6 months Delays impact ability to progress other key Council deliverables	Breaches result in legal action being taken against Council and/or officers of Council. Compliance failures result in substantial restrictions placed on one core Council activity.	Elements of scope or defined deliverables become unviable or inappropriate Project activity negatively impacts up to half of the wider organisation	A key benefit fails to be realised Benefits that are realised fail to contribute positively to Council progress of improvement in a measurable way Negative impact on Council's ability to achieve wider objectives
Moderate 3	Capex overspend of >20% of project budget or Unanticipated costs or losses of \$100k - \$500k	H&S incident involving one or more casualties requiring urgent medical attention. Medium-term health effects for one or more people. Investigation and possible site shut down and/or notification to Worksafe or other agency. Medium-term staff dissatisfaction, slight increase in medium-term staff absence.	Delays of overall project delivery of up to 3 months Delays impact ability to progress other non-key Council deliverables	Breaches require significant attention or corrective action. Compliance failures result in restrictions placed upon limited areas of core Council business.	Elements of scope or defined deliverables could become less appropriate or feasible. Project activity negatively impacts a small proportion of the wider organisation	Key benefits are not realised, but ancillary benefits are not Benefits that are realised contribute to Council progress to a lesser extent than planned or anticipated
Minor 2	Operating out of budget but within agreed contingency or Unanticipated costs or losses of \$30k - \$100k	H&S incident requiring first aider attention resulting in short-term, minor negative health impacts. Internal investigation required, without need for external notification. Short-term staff dissatisfaction, slight increase in short-term staff absence.	Delay to overall project delivery of up to one month Delays do not impact ability to progress other Council deliverables	Breach or compliance failure that requires minor remedial action. No restrictions placed on activities.	Elements of scope or defined deliverables require some change to ensure continued viability and appropriateness Project activity has very little negative impact on the wider organisation	All key benefits are realised and majority of ancillary benefits are realised Benefits that are realised contribute somewhat to Council progress and improvement
Insignificant 1	Operating close to but within budget Or Unanticipated costs or losses of less than \$30k	H&S incident resulting in momentary or limited health impact. No assistance required. Brief, minor staff dissatisfaction.	Delay to achievement of project milestones but on-time project delivery remains viable	Compliance failure that does not result in a breach, with no disruption to performance of duties.	Scope and defined deliverables require insignificant change to ensure continued viability and appropriateness Project has no negative impact on wider organisation	All expected benefits are realised, but to a marginally lesser extent than planned or anticipated

Project Risk Impact and Likelihood Tables

Likelihood	Score	Description
Almost Certain	5	Is expected to occur and is almost inevitable.
Likely	4	Is likely to occur at least once during project lifecycle. Not surprised if it happens.
Possible	3	Might occur within project lifecycle.
Unlikely	2	Unlikely to occur within project lifecycle. It would be a surprise if it happens.
Rare	1	Highly unlikely to occur at any point in the project lifecycle. It would be highly unexpected.

Likelihood	Almost certain (5)	Low 5	Medium 10	High 15	Very High 20	Very High 25
	Likely (4)	Low 4	Medium 8	High 12	High 16	Very High 20
	Possible (3)	Low 3	Low 6	Medium 9	High 12	High 15
	Unlikely (2)	Very Low 2	Low 4	Low 6	Medium 8	Medium 10
	Rare (1)	Very Low 1	Very Low 2	Low 3	Low 4	Low 5
		Insignificant (1)	Minor (2)	Moderate (3)	Major (4)	Extreme (5)
Impact						

26.1.4 HEALTH, SAFETY AND WELLBEING REPORT

Doc ID: 2692289

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 October – 31 December 2025 ('the reporting period').

2.2 Health, Safety and Wellbeing Advisor summary

During this reporting period, the Health, Safety and Wellbeing focus has been on updating resources following recent Quarterly Risk Reviews and Health, Safety & Wellbeing Committee workshops.

The Critical Incident Call Tree has been updated and displayed at all sites to ensure information is quickly and accurately communicated during emergencies, providing a clear escalation process.

Employee Assistance Programme (EAP) information has been refreshed to increase awareness and engagement across the organisation.

Both seasonal pools opened in early November. All Aquatics team members participated in Red Zone Live Scenario Training—unannounced real-life incident simulations designed to test stress response and identify any areas for improvement. Additional scanning and pool supervision clinics were completed, focusing on effective scanning techniques and early distress recognition.

A campground review was completed, and a Health and Safety plan developed.

As part of the AED replacement program, a new defibrillator was purchased for the Alexandra Library.

2.3 Lead Indicator dashboard

<p>INCIDENT REPORTS</p> <p>Incidents reported from 1 October - 31 December 2025</p> <p>more than 2 days 18.2%</p> <p>2 days or less 81.8%</p>	<p>Measure: 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>Commentary: Achieved - 81.8%, which is slightly less than the previous quarter's percentage of incidents reported within 2 days or less.</p>
<p>Near Misses Reported</p> <p>1 OCTOBER - 31 DECEMBER 2025</p> <p>Previous Quarter: 6</p> <p>Current Quarter: 10</p>	<p>Measure: Increase in number of near misses being reported each quarter.</p>	<p>Commentary: Achieved – slight increase compared to the previous quarter with 10 near misses reported.</p>
<p>DRIVER STAR RATINGS</p> <p>Star rating distribution from 1 October - 31 December 2025</p> <p>5 stars 46.2%</p> <p>4 stars 33.3%</p> <p>3 stars 12.8%</p> <p>2 stars 7.7%</p>	<p>Measure: Achieve Average Star Rating of 4 – measured quarterly.</p> <p>Continue to recognise drivers with 5-star ratings on driver leaderboard. Star ratings are based on harsh braking, speed and acceleration.</p>	<p>Commentary: Achieved - star rating of 4.</p> <p>There were three drivers who achieved an average star rating of 2 – this has been followed up with the drivers involved.</p>
<p>CONTRACTOR MANAGEMENT PRE-QUALIFICATION</p> <p>Contractor management pre-qualification from 1 October - 31 December 2025</p> <p>Out of date 5.3%</p> <p>Up to date 94.7%</p>	<p>Measure: Contractor management – pre-qualification assessments up to date: 90% of pre-qualification assessments up to date.</p>	<p>Commentary: Achieved 94.7%, showing a slight improvement compared to the previous quarter.</p>
<p>Critical risk observation</p>	<p>Measure: Critical risk observation by ELT - Observation to take place bi-annually.</p>	<p>Commentary: The critical risk observation took place in November 2025, with the ELT visiting the Bailey Bridge to identify and evaluate risks.</p>

2.4 Significant incident summary

There were 55 incidents reported during this period, a slight increase from 53 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	47	7	1	0

Table 1. Severity rating for all incident reports

2.5 Employee reports

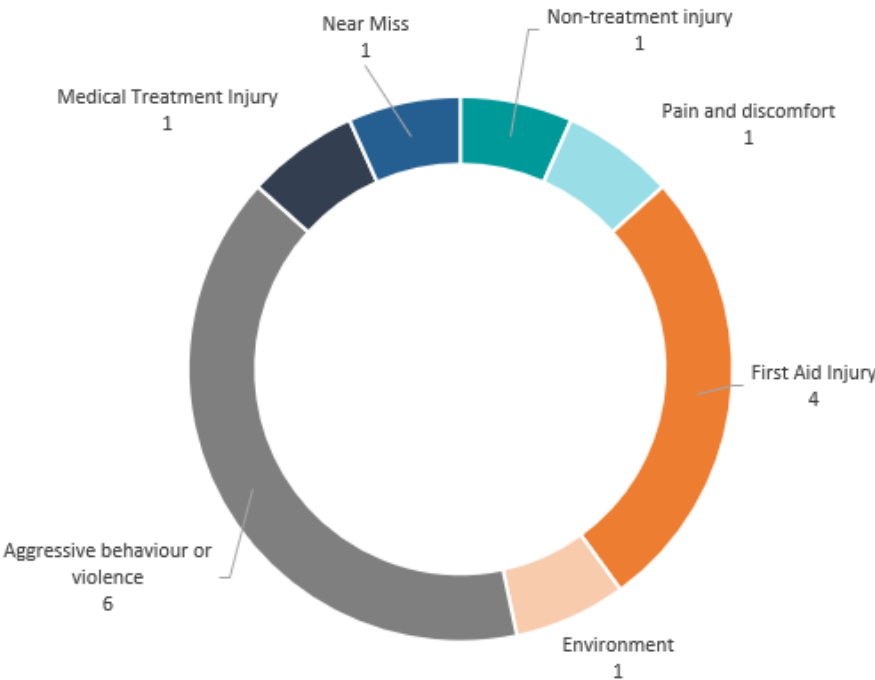
During this reporting period, there were 15 incidents (27%) affecting employees, representing a 4% increase compared to the previous period.

Reported issues included instances of aggressive or unreasonable behaviour during a site inspection, this was de-escalated and the employee left site. There were a few aggressive phone calls received, and an incident around election voting bins.

A sign-in process issue occurred when a contractor failed to advise staff of work being carried out; this has since been followed up with the contractor.

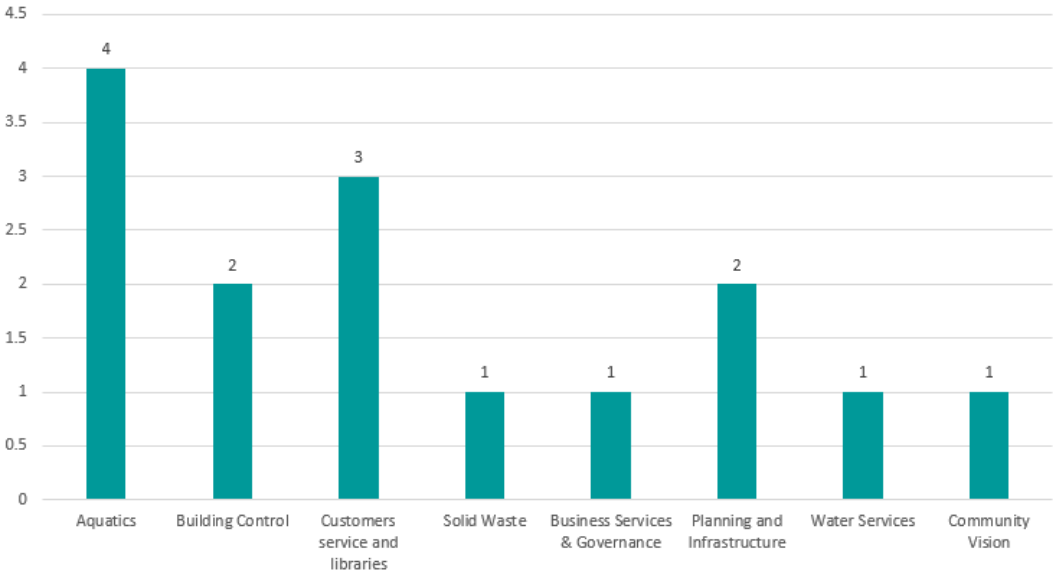
Additionally, a fire evacuation alarm was triggered at the library due to an extractor fan fire at a nearby school. Team members were evacuated, and the fire brigade attended the scene.

Employee reports by type 1 October - 31 December 2025



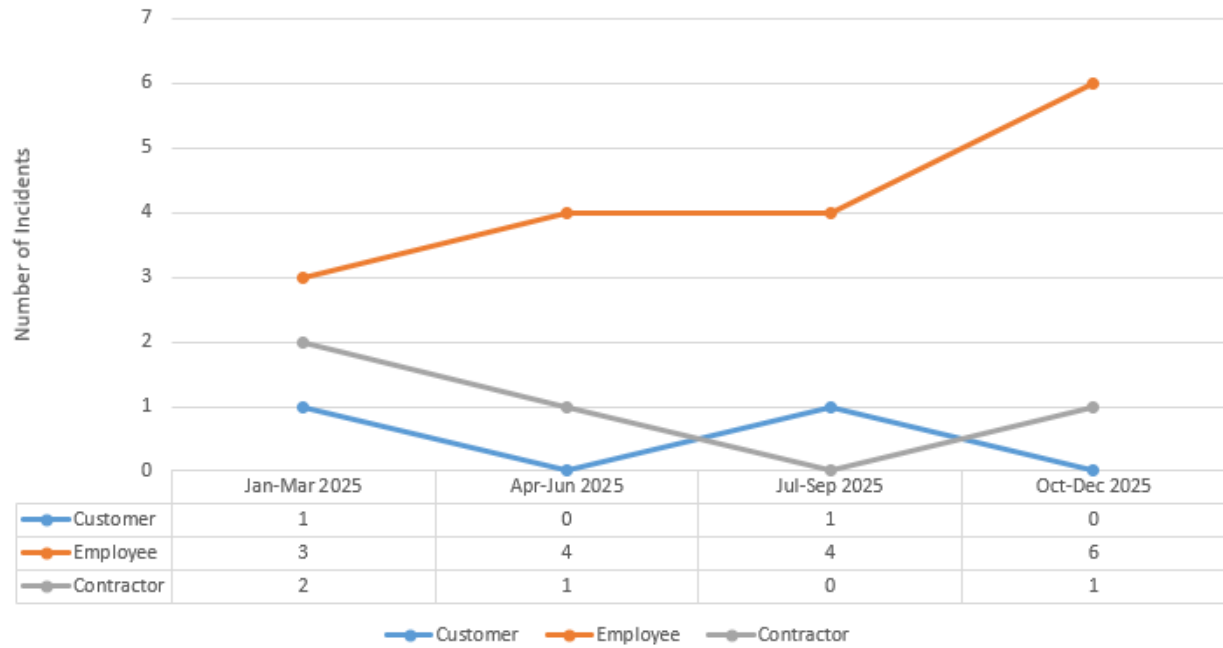
Graph 1. Employee incidents and reports by cause: Aggressive behaviour or violence (6), First Aid Injury (4), Near Miss (1), Non-treatment injury (1), Pain and Discomfort (1), Environment (1), Medical Treatment Injury (1)

Employee incidents by business area 1 October - 31 December 2025

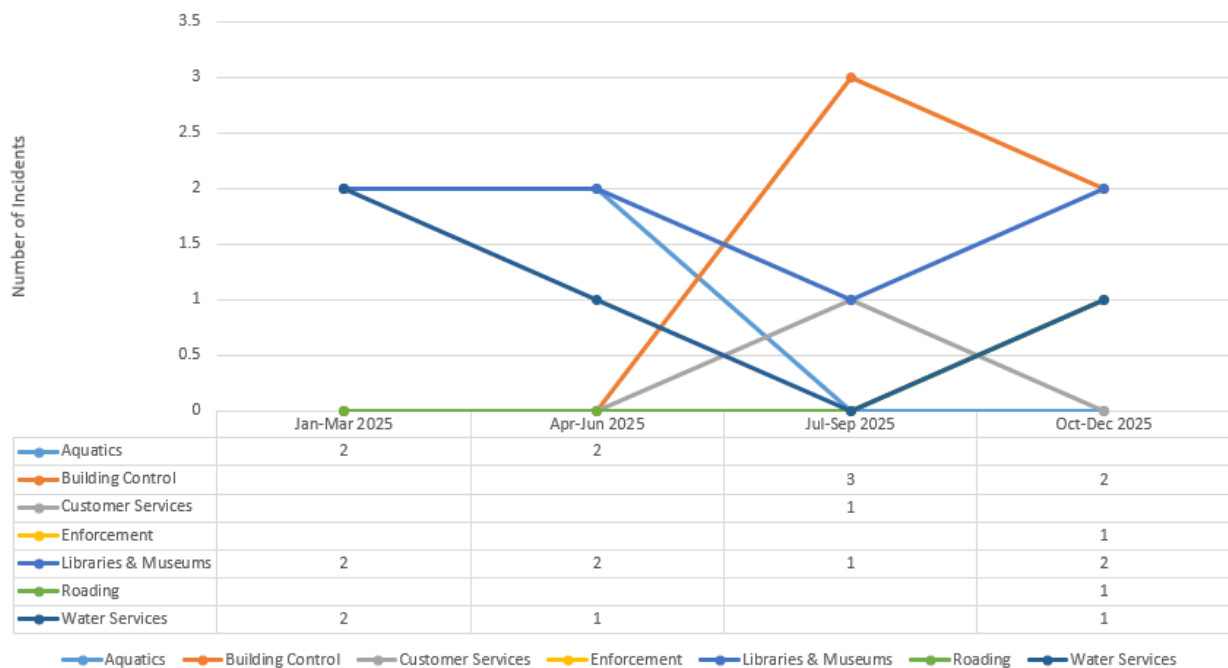


Graph 2. Employee incidents by business area: Aquatics (4), Building Control (2), Customer Service & libraries (3), Solid Waste (1), Business Services (1), Planning and Infrastructure (2), Water Services (1), Community Vision (1).

Trend Analysis - Aggressive Behaviour by type



Trend Analysis - Aggressive Behaviour by area



2.5.1 Employee injuries

Six recordable injuries were reported this quarter, which is an increase from the previous quarter.

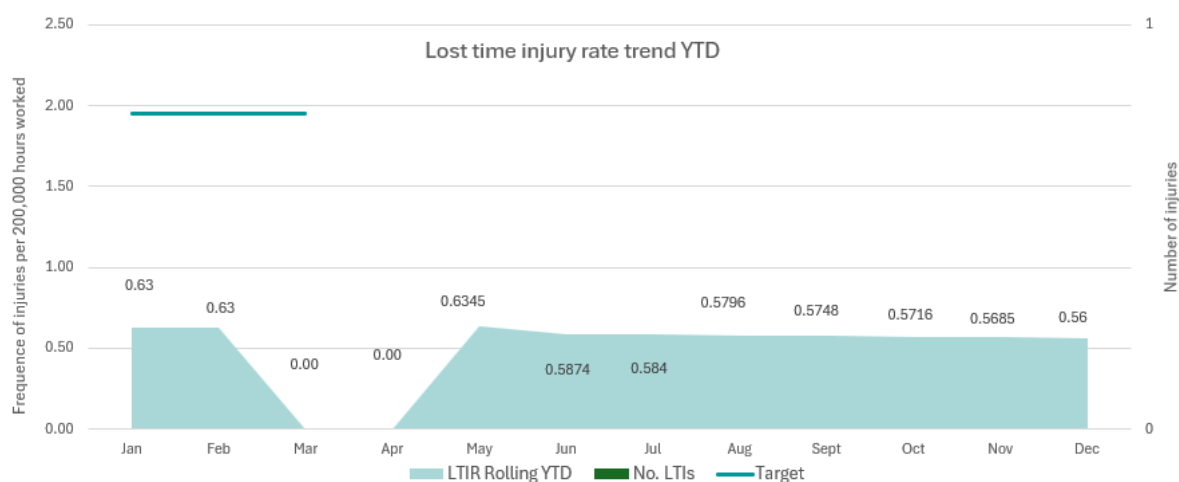
Reporting period	Non-treatment injury	First aid injury (FAI)	Medical treatment injury (MTI)	Restricted duties	Lost time injury (LTI)	Fatality	Total recordable injuries
Feb 24 – Apr 24	1	0	0	0	1	0	2
May 24 – Jul 24	0	1	1	0	0	0	2
Aug 24 – Oct 24	0	3	0	0	0	0	3
Nov 24 – Dec 24	0	3	0	0	0	0	3
Jan 25 – Mar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

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.

In May 2025, a lost time injury occurred involving an employee at a swimming pool who sustained a leg injury after tripping over. Medical assessment confirmed fractures requiring surgical treatment. The incident has been classified as a lost time injury.



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

2.7 Public incidents

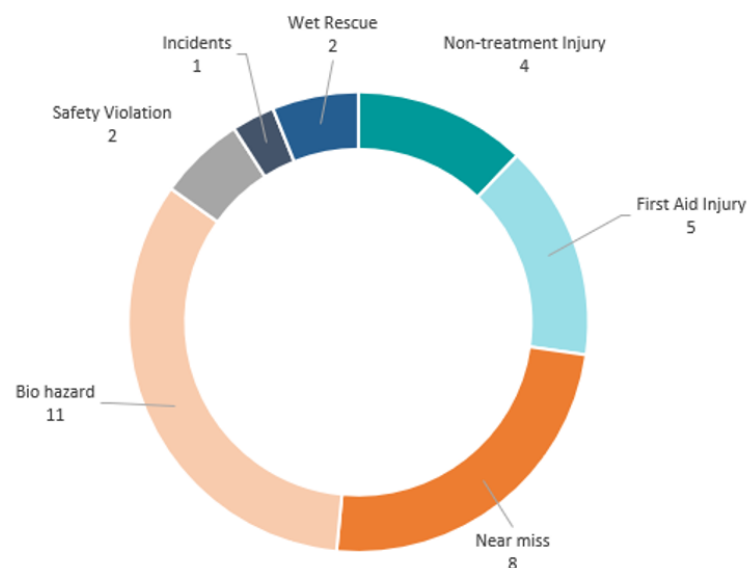
During this reporting period, 33 incidents (60%) involved members of the public, a decrease from 66% in the previous period.

Two wet rescues occurred at the pools, both involving children aged 5 and 7 years—one entered the pool before swimming lessons, and the other entered deep water and began struggling.

First aid incidents included a range of minor injuries such as light-headedness, a cut chin, grazes, and a medical event where a member of the public sought assistance at the pool.

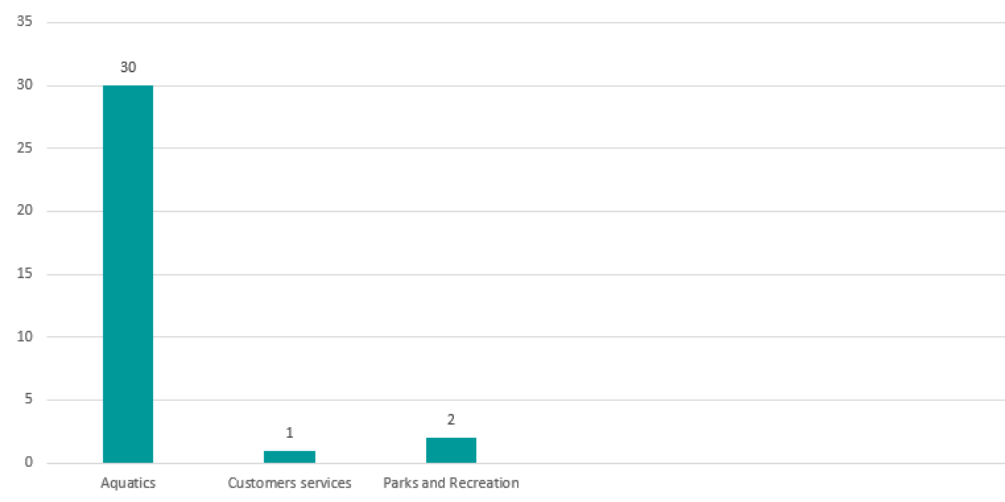
Additional safety concerns included camera use at pool facilities, which required staff intervention, and a vehicle performing unsafe manoeuvres in a campground.

Public reports by type 1 October – 31 December 2025



Graph 4. Public incidents and reports by cause: Non-treatment Injury (4), First Aid Injury (5), Near miss (8), Bio hazard (11), Safety violation (2), Incidents (1), Wet Rescue (2)

Public incidents by business area 1 October - 31 December 2025



Graph 5. Public incidents by business area. Aquatics (30), Customer Services (1), Parks and Recreation (2)

2.7.1 Public injuries

Nine injuries were reported during this period. The total number of recordable injuries has decreased 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
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
Oct 25 – Dec 25	4	5	0	0	9

Table 3. Recordable injuries (public)

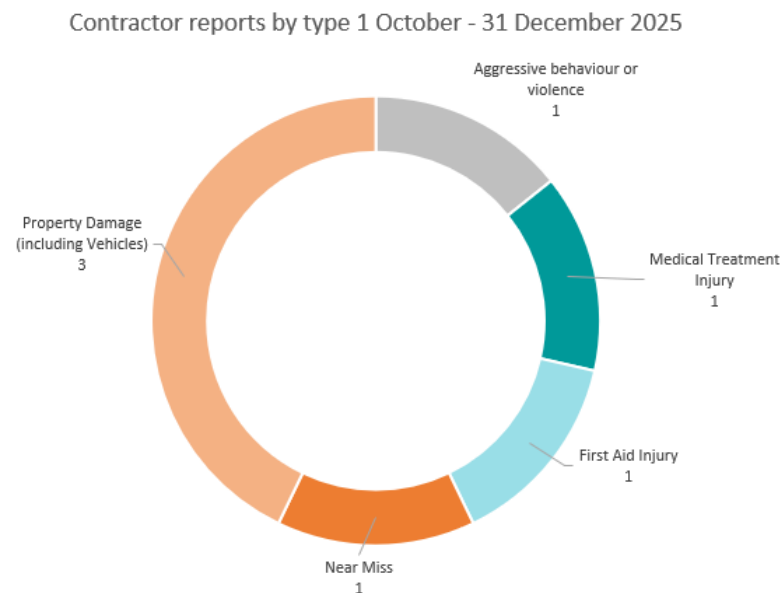
2.8 Contractor reports

Council received 7 contractor reports (13%) this period, a slight increase from the previous reporting period.

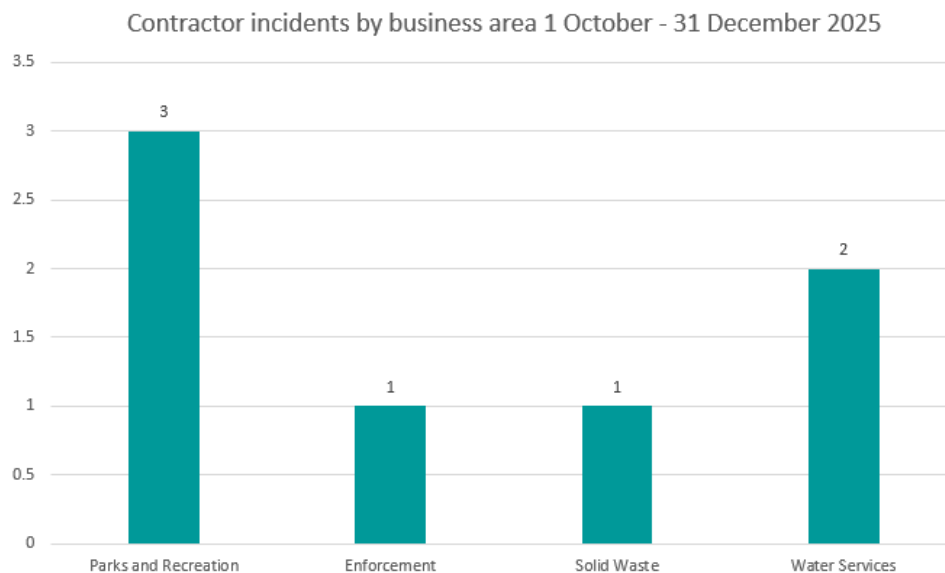
The most significant incident involved a team member being exposed to an unidentified gas in the plant room. The individual received medical attention and returned to work the following day. WorkSafe was notified, and the site secured. An investigation took place to identify the source and implement mitigation measures. Successful re-entry and solutions to fit permanent alarms for chlorine gas in the main building, install larger water trap container, and update protocols.

Aggressive behaviour received at a septage station towards contractors, with a person becoming impatient when a blockage was being repaired.

Other incidents included minor mower-related damage and a first aid injury involving a cut to the head hitting it on equipment.



Graph 6. Contractor incidents and reports by cause: Property Damage (3), Aggressive behaviour or violence (1), Medical Treatment Injury (1), First Aid Injury (1), Near Miss (1)



Graph 7. Contractor incidents by business area. Enforcement (1), Parks and Recreation (3), Solid Waste (1), Water Services (2)

2.8.1 Contractor injuries

There were two recordable incidents this period, unchanged from the previous quarter. The most significant incident involved a team member being exposed to unidentified gas in the plant room; the individual received medical attention and returned to work the next day. The second incident was a minor cut after bumping their head on equipment.

Reporting period	Non-treatment injury	First Aid Injury (FAI)	Medical treatment injury (MTI)	Fatality	Total recordable injuries
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
Oct 25 – Dec 25	0	1	1	0	2

Table 4. Recordable injuries (contractor).

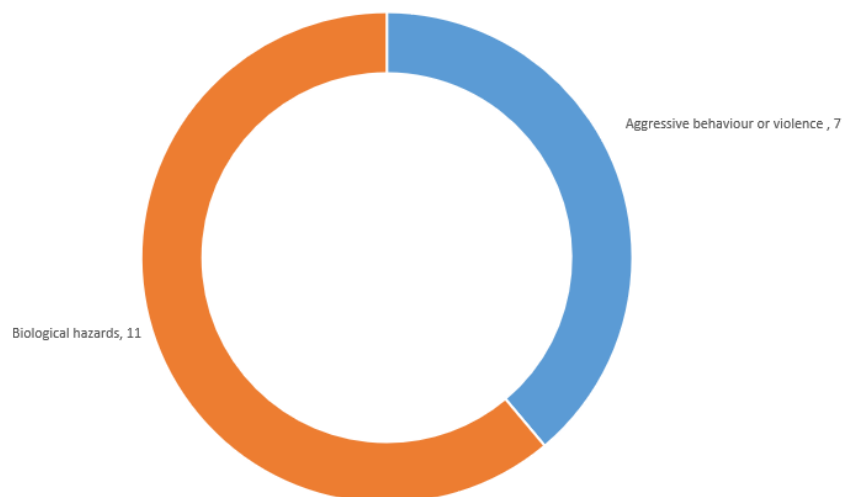
2.10 Critical risks

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

Reports of exposure to biological hazards remains unchanged from the previous period at 11.

Incidents involving aggressive behaviour or violence increased to 7, compared to 5 in the previous reporting period.

Critical risk or hazards reported 1 October - 31 December 2025



Graph 8. Incident reports relating to critical risk areas compared to previous reporting periods.
Aggressive behaviour or violence (7), Biological hazards (11)

2.11 Training and competency

Training area / course	This period
New staff inductions	17
Health & Safety Initial Stage training	1
BWare training (Roxburgh and Ranfurly Pools)	6
First aid certificates (new and refresher)	23
Red Zone Live Scenario Training (Aquatics)	76

Table 6. Training register excerpt

2.11.1 Planned training

- Fire extinguisher training for water sampling and compliance teams.
- Situational Safety/De-escalation – to be scheduled.

2.12 Wellbeing

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

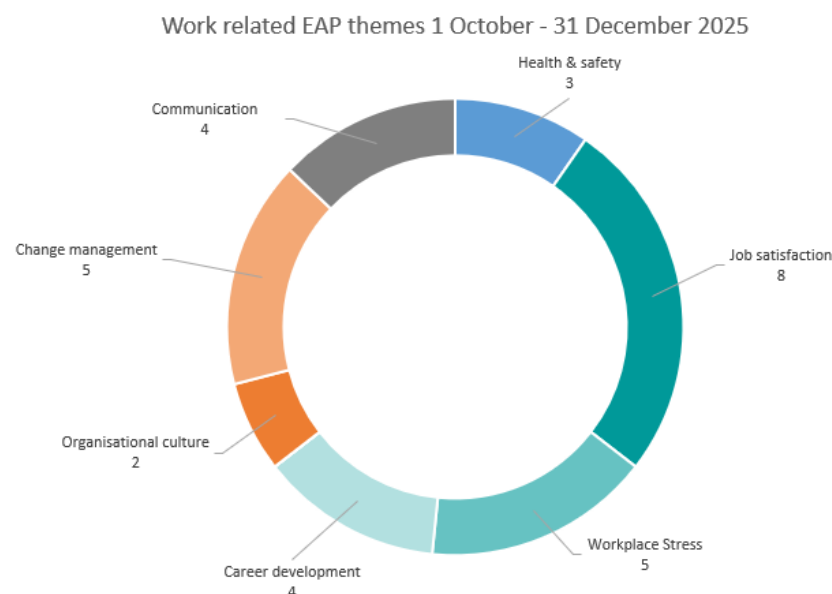
The EAP data covers the period October, November and December 2025. During this time, 75 matters were raised with the onsite EAP provider, compared to 79 in the previous reporting period:

- 59% were personal matters (up from 53% previously)
- 41% were workplace matters (down from 47% previously)

EAP Top 3 Themes (Work-related)

Position	Work-related themes
1	Job Satisfaction
2	Managing workplace change
3	Workplace stress

Table 7. Work-related theme.



During this reporting period, the most frequently mentioned themes in employee feedback were job satisfaction, managing workplace change and workplace stress.

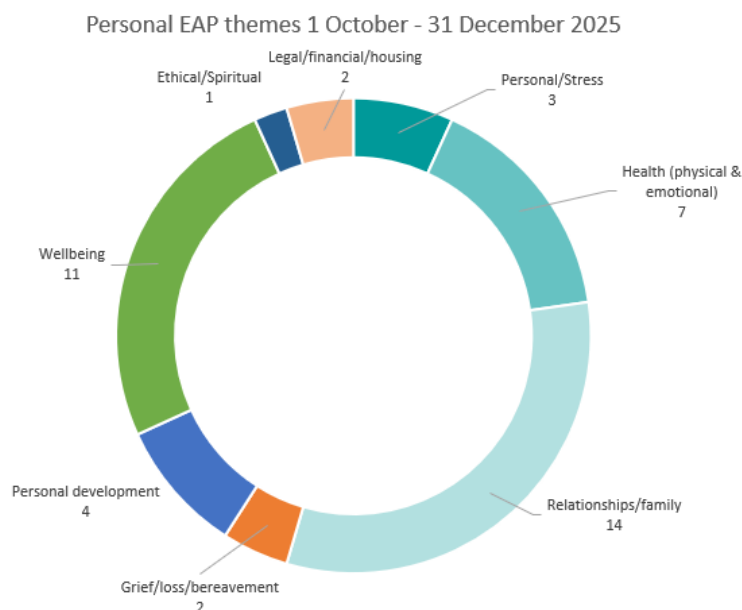
Job satisfaction feedback was largely positive with several staff affirming their satisfaction and expressing appreciation for recent Health & Safety training. Improved wellbeing and morale were noted, contributing to a supportive workplace atmosphere.

Managing workplace change generated mixed responses. While some employees voiced concerns about the upcoming restructure, strategies were provided to help navigate uncertainty. Many employees demonstrated resilience, reflecting positively on adapting to system updates and staffing changes.

Workplace stress was reported in relation to negative public perceptions of council and pressure from holiday deadlines.

EAP Top 3 Themes (Personal)

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

Table 8. Personal themes (Top 3).

During this period, the most commonly raised personal concerns among employees were relationships and family, wellbeing, and physical and emotional health.

Relationship and family concerns included challenges with parenting, relationship difficulties, and feeling unsupported. Employees were encouraged to adopt strategies for balancing work-life commitments and coping with change.

Wellbeing concerns focused on feelings of being overwhelmed and the pressure of balancing work, life, and study. Support was provided through discussions on managing emotions, self-care strategies, and accessing resources.

Health-related concerns included both physical and emotional wellbeing, with employees seeking assistance in developing personal wellness plans.

In depth sessions:

Of all matters discussed, employees sought individual support from the Wellbeing Supporter on 23 occasions, considering the issues significant enough for a private, in-depth conversation. These sessions included strategy discussions and/or referrals for counselling. This is a decrease from 36 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:

Five employees accessed clinical or counselling support, attending a total of 7 sessions. Of these, 1 session was for personal matters and 6 were related to workplace issues. This is a decrease from 12 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:

- **Fuel your movement: eat smart, move better**
- **Managing overwhelm**
- **Gamified Challenge – Movement and exercise**

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:

- Mental Health Awareness Week
- Let's Talk Wills
- Health Checks
- First Home buyer information session
- Christmas Decoration Competition
- 12 days of Kindmas

3. Attachments

Nil

26.1.5 IMPLEMENTATION OF FINDINGS OPERATIONAL FINANCE REVIEW

Doc ID: 2715917

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

1. Purpose

To consider a proposed roadmap to implement the findings of the recent report commissioned as part of Council's internal audit process.

Recommendations

That the report be received and its contents noted.

Discussion

Council committed to a 3-year internal audit programme in February 2025. The first area of review was to look at Council's financial operations in relation to its budgeting practices. The results were delivered to the Audit and Risk committee on 8th December 2025. Staff have prepared a roadmap for consideration by the committee for the implementation of recommendations to improve Council's financial operations in relation to its budgeting practises.

Staff have implemented some changes that will address some of the points raised in the report such as an overall detailed project plan for the 2027-37 Long-term Plan (LTP).

The report has been attached for context as Appendix A.

Three major themes arose from the work

Theme One: Budgeting and forecasting process co-ordination and communication requires improvement.

Theme Two: Budget holders enterprise performance knowledge requires further support and training.

Theme Three: Limitations in MagiQ Performance and user capability.

Theme One

There needs to be visibility across the organisation as to the budgeting and forecast process and timing. The organisation needs to have input into this process to a) create buy-in and change the attitude that this process is "finance driven" to "organisation driven" and b) draw out risks associated with bottle necks for delivery of the various financial outputs.

This has been done with the current timeframe to 30 June 2027 coinciding with an LTP cycle.

It is proposed to introduce a rolling three-year high level financial reporting template that is easily accessible (SharePoint). It will be a rolling three-year template as Council does not operating in 3-year blocks and it is important to keep a longer-term view in front of staff to ensure it stays front of mind.



As part of this process, it is proposed to update SharePoint every three months with what is coming up for financial reporting and budgeting coupled with a forward looking view over the next six months. To achieve this The Finance team will be given access to SharePoint to enable these updates to be done.

Budget holders do not necessarily follow the progress of their budget against actuals regularly and may only look at them when the finance team produce monthly management reporting and are asked for explanations by management. It is proposed that when logging in to Council systems that the first thing shown is a fully logged in MagiQ performance (Councils reporting tool) screen with appropriate budgeting tabs set up within a user's favourites.

When new staff members are inducted within the organisation the finance team are not included in the process for new employees. This is especially an issue where those new staff are a budget holder. By making this change we can ensure new staff understand how to use our finance systems.

The Finance team needs to know who the budget holders are, and what are managers expectations of staff. There is an email for budget holders' group, this is administered by IS but is not maintained. This will need continued updating and maintenance. This could be undertaken by members of the finance team.

Budget holders need to be invested in the financial process, and the financials need to be something that managers discuss at team meetings. This needs to be driven from ELT. The finance team can attend these meetings and ask appropriate questions.

Managers need to actively look for financial information and take part in training sessions.

Finance currently provides training sessions directly relating to annual plan (AP)/LTP and forecast/Forecast 2 at the start of the input period. Multiple sessions are available to choose to allow for availability.

MagiQ performance can be used to create personalised or standardised dashboards that can open in MagiQ upon start-up. These dashboards can be used to put elevate finance information and provide this information in near real time (24hrs delay).

Theme Two

Creating of short easy access training videos in a central location should be developed.

Creation for an FAQ for;
Enterprise page – GL; PO; Creditors; Project Accounting; Debtors; Utilities; Rates; Assets etc
Performance page – standard screens; GL and Projects; Forecast/forecast 2; AP/LTP inputs;
Reports

Brainstorming training ideas at leadership team meetings. This could be a regular session at the meeting to discuss the process

Discuss problem areas at budget holder meetings

The Finance team regularly discuss general feedback from rest of Council to identify areas that need improvement.

Creating individual dashboards for users in MagiQ – grouped by activity, expenses, income. LTP Dashboards will also be created. Budget holders need to ensure that invoices are approved as soon as possible and end of month journals are prepared and sent to finance to process, this is to ensure that the financial information is as up to date as possible for timely monthly financial reporting.

Theme Three

A more joined up approach has been introduced by creating a specific work stream for this LTP around content of Activity/Asset Management Plans (AMP), with the intention of preparing AMPs for all activities undertaken by Council.

Training will be provided to budget holders to enhance understanding of funding tools available to councils and how their departments are funded. For example: Rates; Depreciation funding; contributions; self-funding; fees and charges. The hope is this information will put the financing of work at the forefront of work programmes and reports.

Budget holder training will also be provided in policies that relate to the Long-term Plan and any other policy that impacts financial decisions. ie Financial Strategy, Revenue and financing policy; investment policy; liability policy and other policies. The policies will also be made easily accessible in SharePoint.

Government legislation changes discussions will be held at Council leadership level such as rates capping, rate payer assistance scheme and building control.

Council has implemented a project team to manage the LTP. Suggested improvements could include:

- At the start of LTP process
 - Departments to identify key issues, constraints, future plans, areas of weakness.
 - Each department to present the above to all budget holders
 - Questions from other departments
 - CEO's expectations
- LTP first draft budgets
 - Each department report to budget holders
 - Questions from other departments

- Financial implications
 - LTP final review and discussion before taking to Council
 - Each department to report to budget holders
 - Final questions from other departments
- This way all budgets are presented to the ELT and then to Council at the same time to avoid the “first come first served” issues. This will allow the executive leadership team in the first instance to have a comprehensive unified view for presentation to Council.

It is envisaged that this will be a two-year process to enable an improved post 3 waters LTP process to be undertaken.

2. Attachments

Appendix 1 - Final Report Operational Finance - Central Otago District Council (003).pdf





Central Otago District Council
Operational Finance Review

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



Performance Management Reporting	
Definition	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).
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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

"Management accept all findings in the report and will work towards implementing improvements based upon its recommendations. A roadmap on management's actions will be presented at the February ARC meeting."



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

Observation	<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"> • 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. • 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. • 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. • 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. <p><i>Input parameters:</i></p> <ul style="list-style-type: none"> • 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
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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"> • 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. • 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. • 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).
Risks	<ul style="list-style-type: none"> • 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. • 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. • 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'.
Recommendations	<ol style="list-style-type: none"> 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. 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 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



	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

Observation	<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"> • 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. • Budget holders do not have a clear and transparent role definition concerning their responsibilities and accountabilities. • There is no centralised repository of budgeting guidelines, templates and approval workflows creating reliance on informal and shared knowledge within teams. • Many budget holders depend on the finance team to interpret data, build reports or investigate and explain variances. <p><i>Insufficient, informal or inconsistent forecasting capability across the organisation:</i></p> <ul style="list-style-type: none"> • 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. • Survey results highlighted some budget holders felt uncertainty around interpreting variances, understanding salary budgets and sourcing required information through Magiq Performance. • 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.
Risks	<ul style="list-style-type: none"> • Inconsistent and informal budget phasing and capital forecasting practices across departments lead to inaccurate financial planning and an increased risk of overspend or underutilisation.



	<ul style="list-style-type: none"> 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.
Recommendations	<ol style="list-style-type: none"> 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.). 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. 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.



3.3 – There are limitations in Magiq Performance and user capability

Observation	<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"> • 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. • 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. • 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. <p><i>Use of financial reporting and enterprise performance management systems:</i></p> <ul style="list-style-type: none"> • 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. • 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.
Risks	<ul style="list-style-type: none"> • 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. • System limitations and delayed data availability in Magiq Performance increase the likelihood of reactive financial management and missed opportunities for timely intervention. • Budget holders' limited familiarity and confidence in using Magiq Performance creates a risk of inaccurate inputs and overdependence on support staff or finance teams.



Recommendations	<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 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 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.
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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
Strategic Planning Processes	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.
Baseline Planning	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.
Strategic Planning Change	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
Strategic Planning Targets	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.
Strategic Planning Systems	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
Top-down targets and bottom-up inputs	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
Business Plan Delivery	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
Scenario Analysis	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
Forecasting	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
Data Warehouses	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
Reporting Tools	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



Timely Reporting Information	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
Management Reporting	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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6 CHAIR'S REPORT

26.1.6 CHAIR'S REPORT

Doc ID: 2690271

1. Purpose

To consider the Chair's report.

Recommendations

That the report be received.

2. Attachments

Nil

7 MEMBERS' REPORTS

26.1.7 MEMBERS' REPORTS

Doc ID: 2690262

1. Purpose

To consider the members' reports.

Recommendations

That the reports be received.

2. Attachments

Nil

8 STATUS REPORTS

26.1.8 FEBRUARY 2026 GOVERNANCE REPORT

Doc ID: 2690272

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.

Recommendations

That the report be received.

2. Discussion

Status Reports

The status reports have been updated with any actions since the previous meeting (see Appendix 1).

Audit and Risk Forward Work Programme

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

3. Attachments

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

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

Status Updates		Committee: Audit and Risk Committee			
Meeting	Report Title	Resolution No	Resolution	Officer	Status
8/12/2025	Protected Disclosure (Whistleblowing) Policy Adoption	25.6.5	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, subject to inhouse legal sign-off.	Risk and Procurement Manager	30 Jan 2026 Will be presented to the February Council meeting. MATTER CLOSED 19 Dec 2025 Action memo sent to staff.

Audit and Risk Forward Work Programme 2026						
Area of work	Reason for work	Committee’s role (decision and/or direction)	Expected timeframes (2026)			
			Feb	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	*	*	*	*
		Audit Arrangements		*		
Strategic Risk Review						
Strategic Risk Review	Oversight of strategic risk.	Direction required:				
		Quarterly Risk Update	*	*	*	*
Briefing by Chief Executive						
Briefing by Chief Executive	Oversight of issues from a risk perspective.	Direction required: An opportunity for the Chief Executive to update the committee on any issues from a risk perspective. The committee can advise as needed.				
		Direction	*	*	*	*
Insurance						
Insurance	Oversight of the range of insurance policies and options.	Direction required: To advise on insurance options and monitor the current suite of insurances the Council has.				
		Insurance Strategy		*		
		Insurance Suite Update				*
Treasury Report and other transactions – every meeting						
Treasury Report	Oversight on both debt and debtors (including reports from Bancorp).	Direction required: To advise on both debt and debtors.				
		Treasury Report and Bad Debts Report	*	*	*	*
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	*			
		Finalisation (if plan is consulted on)		*		

Area of work	Reason for work	Committee’s role (decision and/or direction)	Expected timeframes (2026)			
			Feb	Jun	Sept	Dec
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 2025-2026 Annual Report subject to any changes the Committee may identify.				
		Audit Arrangements	*			
		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:	*	*	*	*
		Approval of the forward work programme and internal audit charter		*		
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						
Legislative Compliance Update	Annual oversight of Central Otago District Council’s compliance against relevant legislative requirements.	Direction required: Keeping an oversight that Council is meeting its legislative requirements.			*	
Policy Reviews	Oversight of Council's policy renewal schedule and reviewing relevant updated and new policies.	Direction required: Provide feedback on policies and recommend for approval and implementation. Review policy schedule to ensure timelines are being achieved.				
		Audit and Risk give direction on the following policies: Staff Delegations Manual: currently being worked on Fixed Asset Management and Disposal Policy: due for review July 2026 Transportation Procurement Strategy: due for review August 2026 Procurement Policy: due for review October 2026 <u>Planned for 2027/28</u> 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				

Area of work	Reason for work	Committee's role (decision and/or direction)	Expected timeframes (2026)			
			Feb	Jun	Sept	Dec
		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 Protected Disclosures (Whistleblowing) Policy: due for review September 2028 <u>Long-term Plan Policies</u> (The intention it to have these policies completed alongside the Long-term Plan) Significance and Engagement Policy: due for review 2027/37 LTP Investment Policy: due for review 2027/37 LTP Liability Management Policy: due for review 2027/37 LTP Rates Remission Policy: due for review 2027/37 LTP Rating Policy: due for review 2027/37 LTP Revenue and Financing Policy: due for review 2027/37 LTP Infrastructure Strategy: due for review 2027/37 LTP				

9 DATE OF THE NEXT MEETING

The date of the next scheduled meeting is 5 June 2026.

10 RESOLUTION TO EXCLUDE THE PUBLIC

Recommendations

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

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

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Plain English Reason
Confidential Minutes of Ordinary Committee Meeting	<p>s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons</p> <p>s7(2)(b)(ii) - the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information</p> <p>s7(2)(g) - the withholding of the information is necessary to maintain legal professional privilege</p> <p>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</p>	<p>To protect a person's privacy</p> <p>Commercial sensitivity</p> <p>Legal professional privilege</p> <p>To prevent use of the information for improper gain or advantage</p>
26.1.9 - Bad Debts and Abandoned Land	<p>s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons</p> <p>s7(2)(b)(ii) - the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information</p>	<p>To protect a person's privacy</p> <p>Commercial sensitivity</p>
26.1.10 - Risk Management Update	s7(2)(j) - the withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage	To prevent use of the information for improper gain or advantage

26.1.11 - Litigation Register	s7(2)(g) - the withholding of the information is necessary to maintain legal professional privilege	Legal professional privilege
26.1.12 - Digital Strategy 2026-2030 and Key Risk Initiatives	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
26.1.13 - CEO Update	s7(2)(j) - the withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage	To prevent use of the information for improper gain or advantage
