



**Far North
District Council**



Te Kaunihera o Te Hiku o te Ika

AGENDA


Te Miromiro - Assurance, Risk and Finance Committee Meeting

Wednesday, 28 February 2024

Time: 10.00
Location: Council Chamber
5 Memorial Avenue
Kaikohe 0405

Membership:

Mr Graeme McGlenn - Chairperson
Deputy Chairperson John Vujcich
Kahika - Mayor Moko Tepania
Kōwhai - Deputy Mayor Kelly Stratford
Cr Ann Court
Cr Penetaui Kleskovic
Cr Steve McNally

 Far North District Council <i>Te Kaunihara o Tai Tokerau ki te Raki</i>	Authorising Body	Mayor/Council
	Status	Standing Committee
COUNCIL COMMITTEE	Title	Te Miromiro – Assurance Risk and Finance Terms of Reference
	Approval Date	15 December 2022
	Responsible Officer	Chief Executive

Purpose

The purpose of Te Miromiro - Assurance, Risk and Finance Committee is to assist and advise the Governing Body in discharging its responsibility and ownership of finance, risk and internal control.

Committee will review the effectiveness of the following aspects:

- The robustness of financial management practices;
- The integrity and appropriateness of internal and external reports and accountability arrangements;
- The robustness of the risk management framework;
- The robustness of internal controls and the internal audit framework;
- Compliance with applicable laws, regulations, standards and best practice guidelines;
- The establishment and maintenance of controls to safeguard the Council's financial and non-financial assets;
- Data governance framework

To perform his or her role effectively, each member must develop and maintain his or her skills and knowledge, including an understanding of the Committees responsibilities, and of the Council's business, operations and risks.

Membership

The Council will determine the membership of the Committee including at least one independent appointment with suitable financial and risk management knowledge and experience.

The Committee will comprise of all elected members, and one independent appointed member, appointed as Chair with full voting rights.

Mr Graeme McGlenn – Chairperson and Independent Member

John Vujcich – Deputy Chairperson

Kahika - Moko Tepania

Kōwhai - Kelly Stratford

Ann Court

Penetaui Kleskovic

Steve McNally

Quorum

The quorum at a meeting of the Committee is 4 members.

Frequency of Meetings

The Committee shall meet six weekly.

Power to Delegate

The Committee may not delegate any of its responsibilities, duties or powers.

Responsibilities

The Committees responsibilities are described below:

Financial systems and performance of the Council

- Review the Council's financial and non-financial performance against the Long-Term Plan and Annual Plan
- Review Council quarterly financial statements and draft Annual Report

Far North Holdings Limited (FNHL)

- Recommend to Council the approval of the Letter of Expectation and Statement of Intent
- Receive Annual Report (s67 LGA)
- Receive quarterly financial statements (s66 LGA)
- Receive reports on FNHL strategies and plans

Risk Management

- Review appropriateness of Council's risk management framework and associated procedures for effective risk identification, evaluation and treatment
- Receive and review risk management dashboard reports
- Provide input, annually, into the setting of the risk management programme of work
- Receive updates on current litigation and legal liabilities

Internal Audit and Controls

- Review whether management has in place a current and comprehensive internal audit framework
- Receive and review the internal audit dashboard reports
- Provide input, annually, into the setting of the internal audit programme of work
- Review whether there are appropriate processes and systems in place to identify and investigate fraudulent behaviour

The Committee will manage Council's relationship with external auditor.

Rules and Procedures

Council's Standing Orders and Code of Conduct apply to all meetings.

Far North District Council

**Te Miromiro - Assurance, Risk and Finance Committee Meeting
will be held in the Council Chamber, 5 Memorial Avenue, Kaikohe 0405 on:
Wednesday 28 February 2024 at 10.00**

Te Paeroa Mahi / Order of Business

1	Karakia Timatanga / Opening Prayer	7
2	Ngā Whakapāha Me Ngā Pānga Mema / Apologies and Declarations of Interest	7
3	Ngā Tono Kōrero / Deputation.....	7
4	Te Whakaaetanga o Ngā Meneti o Mua / Confirmation of Previous Minutes	8
4.1	Confirmation of Previous Minutes	8
5	Ngā Pūrongo Taipitopito / Information Reports	13
5.1	Top 10 Organisational Risk Update	13
5.2	People and Capability Report for Period 1 Oct - 31 Dec 2023.....	35
5.3	Revenue Recovery Report as at 31 December 2023	40
5.4	Level of Service KPI Quarter 2 Performance Report for 2023-2024	45
5.5	Health Safety and Wellbeing Report - Quarter 2 - 2023-2024	75
6	Te Wāhanga Tūmataiti / Public Excluded	84
6.1	Confirmation of Previous Minutes Public Excluded	84
6.2	FNDC Current Legal Action Potential Liability Claims	84
6.3	2022/23 Final Audit Report Recommendations Update.....	84
7	Karakia Whakamutunga / Closing Prayer	85
8	Te Kapinga Hui / Meeting Close	85

1 KARAKIA TIMATANGA / OPENING PRAYER**2 NGĀ WHAKAPĀHA ME NGĀ PĀNGA MEMA / APOLOGIES AND DECLARATIONS OF INTEREST**

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

If a Member feels they do have a conflict of interest, they should publicly declare that at the start of the meeting or of the relevant item of business and refrain from participating in the discussion or voting on that item. If a Member thinks they may have a conflict of interest, they can seek advice from the Chief Executive Officer or the Manager - Democracy Services (preferably before the meeting).

It is noted that while members can seek advice the final decision as to whether a conflict exists rests with the member.

3 NGĀ TONO KŌRERO / DEPUTATION

No requests for deputations were received at the time of the Agenda going to print.

4 TE WHAKAAETANGA O NGĀ MENETI O MUA / CONFIRMATION OF PREVIOUS MINUTES

4.1 CONFIRMATION OF PREVIOUS MINUTES

File Number: A4570975

Author: Fleur Beresford, Democracy Advisor

Authoriser: Casey Gannon, Manager - Democracy Services

TAKE PŪRONGO / PURPOSE OF THE REPORT

The minutes are attached to allow the Committee to confirm that the minutes are a true and correct record of previous meetings.

TŪTOHUNGA / RECOMMENDATION

That Te Miromiro - Assurance, Risk and Finance Committee confirm the minutes of the Extraordinary meeting held 4 December 2023 are true and correct.

1) TĀHUHU KŌRERO / BACKGROUND

Local Government Act 2002 Schedule 7 Section 28 states that a local authority must keep minutes of its proceedings. The minutes of these proceedings duly entered and authenticated as prescribed by a local authority are prima facie evidence of those meetings.

2) MATAPAKI ME NGĀ KŌWHIRINGA / DISCUSSION AND OPTIONS

The minutes of the meetings are attached.

Far North District Council Standing Orders Section 27.3 states that no discussion shall arise on the substance of the minutes in any succeeding meeting, except as to their correctness.

TAKE TŪTOHUNGA / REASON FOR THE RECOMMENDATION

The reason for the recommendation is to confirm the minutes are a true and correct record of the previous meetings.

3) PĀNGA PŪTEA ME NGĀ WĀHANGA TAHUA / FINANCIAL IMPLICATIONS AND BUDGETARY PROVISION

There are no financial implications or the need for budgetary provision as a result of this report.

ĀPITIHINGA / ATTACHMENTS

1. **2023-12-04 Te Miromiro - Assurance, Risk and Finance Committee Minutes [A4503861] - A4503861** [↓](#) 

Hōtaka Take Ōkawa / Compliance Schedule:

Full consideration has been given to the provisions of the Local Government Act 2002 S77 in relation to decision making, in particular:

1. A Local authority must, in the course of the decision-making process,
 - a) Seek to identify all reasonably practicable options for the achievement of the objective of a decision; and
 - b) Assess the options in terms of their advantages and disadvantages; and
 - c) If any of the options identified under paragraph (a) involves a significant decision in relation to land or a body of water, take into account the relationship of Māori and their culture and traditions with their ancestral land, water sites, waahi tapu, valued flora and fauna and other taonga.
2. This section is subject to Section 79 - Compliance with procedures in relation to decisions.

He Take Ōkawa / Compliance Requirement	Staff assessment
State the level of significance (high or low) of the issue or proposal as determined by the Council's Significance and Engagement Policy	This is a matter of low significance.
State the relevant Council policies (external or internal), legislation, and/or community outcomes (as stated in the LTP) that relate to this decision.	This report complies with the Local Government Act 2002 Schedule 7 Section 28.
State whether this issue or proposal has a District wide relevance and, if not, the ways in which the appropriate Community Board's views have been sought.	It is the responsibility of each meeting to confirm their minutes therefore the views of another meeting are not relevant.
State the possible implications for Māori and how Māori have been provided with an opportunity to contribute to decision making if this decision is significant and relates to land and/or any body of water. State the possible implications and how this report aligns with Te Tiriti o Waitangi / The Treaty of Waitangi.	There are no implications for Māori in confirming minutes from a previous meeting. Any implications on Māori arising from matters included in meeting minutes should be considered as part of the relevant report.
Identify persons likely to be affected by or have an interest in the matter, and how you have given consideration to their views or preferences (for example – youth, the aged and those with disabilities).	This report is asking for minutes to be confirmed as true and correct record, any interests that affect other people should be considered as part of the individual reports.
State the financial implications and where budgetary provisions have been made to support this decision.	There are no financial implications or the need for budgetary provision arising from this report.
Chief Financial Officer review.	The Chief Financial Officer has not reviewed this report.

Te Miromiro - Assurance, Risk and Finance Committee Meeting Minutes
Unconfirmed

4 December 2023

**MINUTES OF FAR NORTH DISTRICT COUNCIL
TE MIROMIRO - ASSURANCE, RISK AND FINANCE COMMITTEE MEETING
HELD VIRTUALLY VIA TEAMS
ON MONDAY, 4 DECEMBER 2023 AT 4.00PM**

PRESENT: Chairperson Graeme McGlinn, Deputy Chairperson John Vujcich, Kahika - Mayor Moko Tepania, Kōwhai - Deputy Mayor Kelly Stratford.

IN ATTENDANCE: Bennie Greyling (Partner – Assurance & Advisory, Deloitte)

1 KARAKIA TIMATANGA / OPENING PRAYER

At 4.04pm Kahika/Mayor Moko Tepania commenced the meeting with a prayer.

2 NGĀ WHAKAPĀHA ME NGĀ PĀNGA MEMA / APOLOGIES AND DECLARATIONS OF INTEREST

APOLOGY

RESOLUTION 2023/9

Moved: Kahika - Mayor Moko Tepania
Seconded: Kōwhai - Deputy Mayor Kelly Stratford

That the apologies received from Crs Ann Court, Steve McNally, and Penetaui Kleskovic be accepted and leave of absence granted.

CARRIED

3 NGĀ TONO KŌRERO / DEPUTATION

Nil

4 TE WHAKAAETANGA O NGĀ MENETI O MUA / CONFIRMATION OF PREVIOUS MINUTES

4.1 CONFIRMATION OF PREVIOUS MINUTES

Agenda item 4.1 document number A4483808, pages 8 - 15 refers.

RESOLUTION 2023/10

Moved: Kōwhai - Deputy Mayor Kelly Stratford
Seconded: Deputy Chairperson John Vujcich

That Te Miromiro - Assurance, Risk and Finance Committee confirm the minutes of the meeting held 31 October 2023 are true and correct.

CARRIED

5 TE WĀHANGA TŪMATAITI / PUBLIC EXCLUDED**RESOLUTION TO EXCLUDE THE PUBLIC****5.1 RESOLUTION 2023/11**

Moved: Kahika - Mayor Moko Tepania
Seconded: Kōwhai - Deputy Mayor Kelly Stratford

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

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

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
5.1 - Confirmation of Previous Minutes Public Excluded	s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(h) - the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
5.2 – Adoption of Annual Report and Auditors Report	s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(h) - the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7

And that Bennie Greyling from Deloitte is permitted to stay in Public Excluded as the subject matter expert.

CARRIED

5.2 ADOPTION OF ANNUAL REPORT AND AUDITORS REPORT

Agenda item 6.2 document number A4484544, pages 16 - 170 refers.

RESOLUTION 2023/12

Moved: Kōwhai - Deputy Mayor Kelly Stratford
Seconded: Kahika - Mayor Moko Tepania

That Te Miromiro – Assurance, Risk & Finance Committee receive the Auditors Report, and provide recommendation to Council to:

- a) adopt the Annual Report for the year ended 30 June 2023 subject to the satisfactory**

Te Miromiro - Assurance, Risk and Finance Committee Meeting Minutes
Unconfirmed

4 December 2023

clearance of the data analytics matters outstanding in the Audit process.

- b) agree that the Chief Financial Officer is authorised to make any non-material and grammatical changes that may be required.**
- c) request that the Committee receive and review a detailed analysis in our Te Miromiro workshop into procurement and expenditure; and**
- d) request that at the February Meeting and all subsequent meetings there is a paper provided by management on the outstanding audit matters and the clearance thereof.**

CARRIED

6 KARAKIA WHAKAMUTUNGA / CLOSING PRAYER

At 5.30pm Kahika/Mayor Moko Tepania commenced the meeting with a prayer.

7 MEETING CLOSE

The meeting closed at 5.31pm.

The minutes of this meeting will be confirmed at the Te Miromiro - Assurance, Risk and Finance Committee Meeting held on 28 February 2024.

.....
CHAIRPERSON

5 NGĀ PŪRONGO TAIPITOPITO / INFORMATION REPORTS

5.1 TOP 10 ORGANISATIONAL RISK UPDATE

File Number: A4567041

Author: Joshna Panday, Risk & Assurance Specialist

Authoriser: Margriet Veenstra, Group Manager - Corporate Services

TAKE PŪRONGO / PURPOSE OF THE REPORT

To provide an overview of the Top 10 organisational risks to Te Miromiro – Assurance, Risk and Finance Committee.

WHAKARĀPOPOTO MATUA / EXECUTIVE SUMMARY

- The Te Miromiro – Assurance, Risk and Finance Committee is responsible to receive and review risk management dashboard reports.
- The current report encompasses the Top 10 organisational risk heatmap report for the attention of the Committee and is the first report extracted from the Enterprise Risk Management software: CammsRisk.
- Three of the Top 10 risks (RS2, RS4 & RS7) are within Staff radar and still require some fleshing out, however, included into the report.

TŪTOHUNGA / RECOMMENDATION

That the Te Miromiro - Assurance, Risk and Finance Committee receive the report Top 10 Organisational Risk Update.

TĀHUHU KŌRERO / BACKGROUND

Council has embarked on a risk reset journey that entailed the adoption of our Enterprise Risk Management software: CammsRisk, adoption of a new risk management policy and risk management framework.

Council's risk register has been incorporated into the new software and training on the software is underway for key users to renovate these risks within the ambit of Council's risk framework. A session to showcase the software was presented to elected members in November 2023, with recordings circulated thereafter.

Council's risk management framework adopts the definition of 'Risk' as the effect of uncertainty on objectives, as aligned with ISO31000.

With the risk reset and risk definition in mind, Senior Leadership Team (SLT) at Council has identified and set the Top 10 Organisational Risks which they believe are the highest areas of risk for the organisation being able to successfully achieve its objectives.

Below, is a table of the Top 10 Organisational Risks as identified by SLT. It is important to note that these identified risks are:

- not ranked in order of severity,
- capped at 10, to provide a clear focus for SLT and this Committee,
- not 'set in stone', emerging risks can be brought forward by SLT to replace an existing organisational risk when required or are relevant

Risk no.	Camms code	Identified Risk
1	RS7	Failure to deliver on the Capital works programme
2	RS4	Resilience and consequences after a significant event
3	RS5	Inadequate response to climate change challenges
4	RS10	Exposure to cybersecurity
5	RS1	Failure to manage Council's financial sustainability
6	RS2	Inadequate response to infrastructure vulnerabilities
7	RO5	IT System failure
8	RS6	Non-Compliance with statutory and legislative compliance
9	RO2	Failure to retain staff and maintain talent
10	RS8	Failure to give effect to Te Tiriti and our obligations to Maori

Using the CammsRisk software a heatmap report on the Top 10 Organisational Risks was created and attached to this report.

Using the heatmap report, Staff can communicate to Council their analysis for each of these risks together with mitigating controls, current treatments, and future mitigating plans. A glossary defining these risk concepts as adopted in the risk management framework is attached for an ease of reference.

In addition, the heatmap report includes a visual update with:

i. The organisation heatmap

The organisation heatmap consists of the Top 10 identified risks and plots their risk status onto council's risk heatmap. This provides for an overview of trends from inherent risk to residual risk to future/target risks on all of the Top 10 risks reported on.

ii. The appetite gauge

Council has set limits for risk appetite over eleven categories. On selection and assessment of the risk, it will be determined if the risk is within or out of (risk) appetite. This information can be visualised by the gauge.

iii. The individual heatmap

This is the plotted analysis of risk for that individual risk on Council's risk heatmap. It provides a visual of the trend for that individual risk from inherent risk to residual risk to future/target risk.

MATAPAKI ME NGĀ KŌWHIRINGA / DISCUSSION AND NEXT STEPS

This report updates Te Miromiro – Assurance, Risk and Finance Committee of the current Top 10 Organisational Risks for Council.

PĀNGA PŪTEA ME NGĀ WĀHANGA TAHUA / FINANCIAL IMPLICATIONS AND BUDGETARY PROVISION

Nil

ĀPITIHINGA / ATTACHMENTS

1. **Glossary of Risk Definitions - A4571518** [↓](#) 
2. **Risk Heatmap Report - A4579995** [↓](#) 

Risk Glossary

Term	Definition
Cause	Potential occurrences that would result in the risk event.
Consequence	The outcome of an event affecting objectives.
Control	Any action taken by management which either reduces the likelihood of a risk event occurring or reduces the potential for damage arising from that risk event. It can include any process, policy, device, practice, or other action that modifies the risk.
Control owner(s)	A person with accountability for ensuring that the control activity is in place and is operating effectively. The control owner does not necessarily perform the control activity, however, if not conducting the control, they should have a level of oversight of its performance.
Executive owner(s)	A member of the Senior Leadership Team (SLT) with responsibility to manage a risk.
Inherent rating	The outcome of an event affecting objectives without consideration to the impact of controls.
Inherent risk	The level of risk without consideration to the impact of controls.
Residual risk	The level of risk after the current control environment is taken into account.
Risk	The effect of uncertainty on objectives.
Responsible owner	A person appointed with the responsibility and authority to manage a risk. Where the 'control owner' and the 'treatment owner' are different, the responsible manager has accountability to ensure that the allocated treatment is implemented.
Risk treatment	The process of selecting one or more options for mitigating risks and implementing those options.
Forecast / Target Risk	This is the level of desired risk that is being aimed for.
Treatment owner	The person accountable for monitoring and reporting implementation progress of the treatment.

5.2 PEOPLE AND CAPABILITY REPORT FOR PERIOD 1 OCT - 31 DEC 2023

File Number: A4568888

Author: Kerry Brett, Administrator - People & Transformation

Authoriser: Emma Healy, Executive Officer

TAKE PŪRONGO / PURPOSE OF THE REPORT

The purpose of this report is to present the Te Miromiro - Assurance, Risk and Finance Committee with the quarterly update for People and Capability.

WHAKARĀPOPOTO MATUA / EXECUTIVE SUMMARY

Included in the report is information on:

- Exit Interviews and Analysis.
- Personal Grievances; and
- Disciplinary Actions and Costs.

TŪTOHUNGA / RECOMMENDATION

That Te Miromiro - Assurance, Risk and Finance Committee receive the report People and Capability Report – Period 1 October to 31 December 2023.

TĀHUHU KŌRERO / BACKGROUND

This report will be presented to the Te Miromiro - Assurance, Risk and Finance Committee on a quarterly basis.

MATAPAKI ME NGĀ KŌWHIRINGA / DISCUSSION AND NEXT STEPS

This report is Information only.

TĀHUHU KŌRERO / BACKGROUND

This report will be presented to the Te Miromiro - Assurance, Risk and Finance Committee on a quarterly basis.

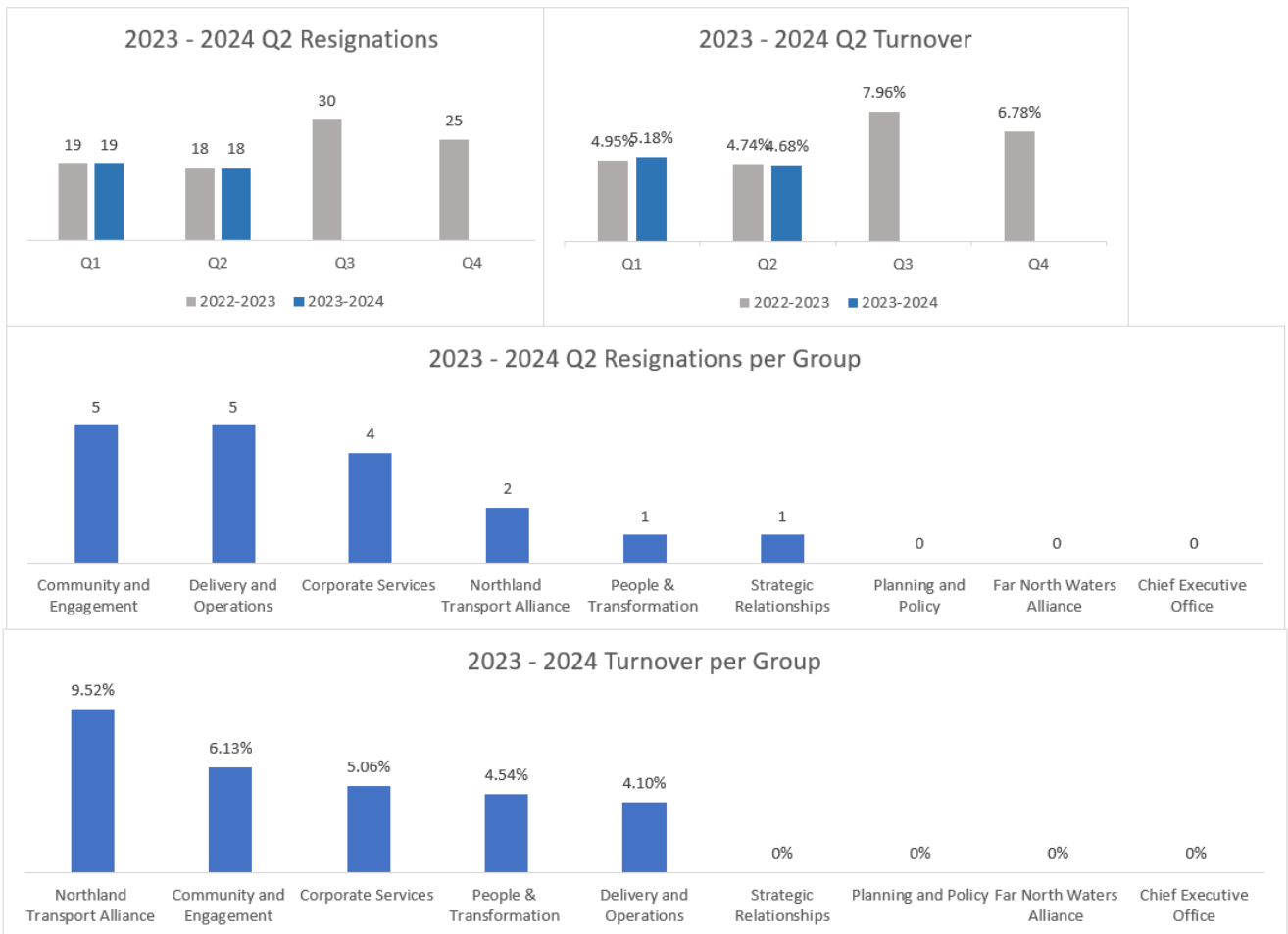
MATAPAKI ME NGĀ KŌWHIRINGA / DISCUSSION AND NEXT STEPS

This report is Information only.

PĀNGA PŪTEA ME NGĀ WĀHANGA TAHUA / FINANCIAL IMPLICATIONS AND BUDGETARY PROVISION

Staff Turnover

During quarter two, 18 staff left Far North District Council. This has resulted in a quarterly turnover rate of 4.68%. For comparison, our 2022/2023 Q2 turnover rate was 4.74%.



Exit Interviews and Analysis

The total number of survey responses completed for this financial year quarter is 31. Reviewing the Exit Survey responses provides us with valuable information on why staff are choosing to leave and highlights areas where we need to direct attention. Not all staff submitted answers to every question.

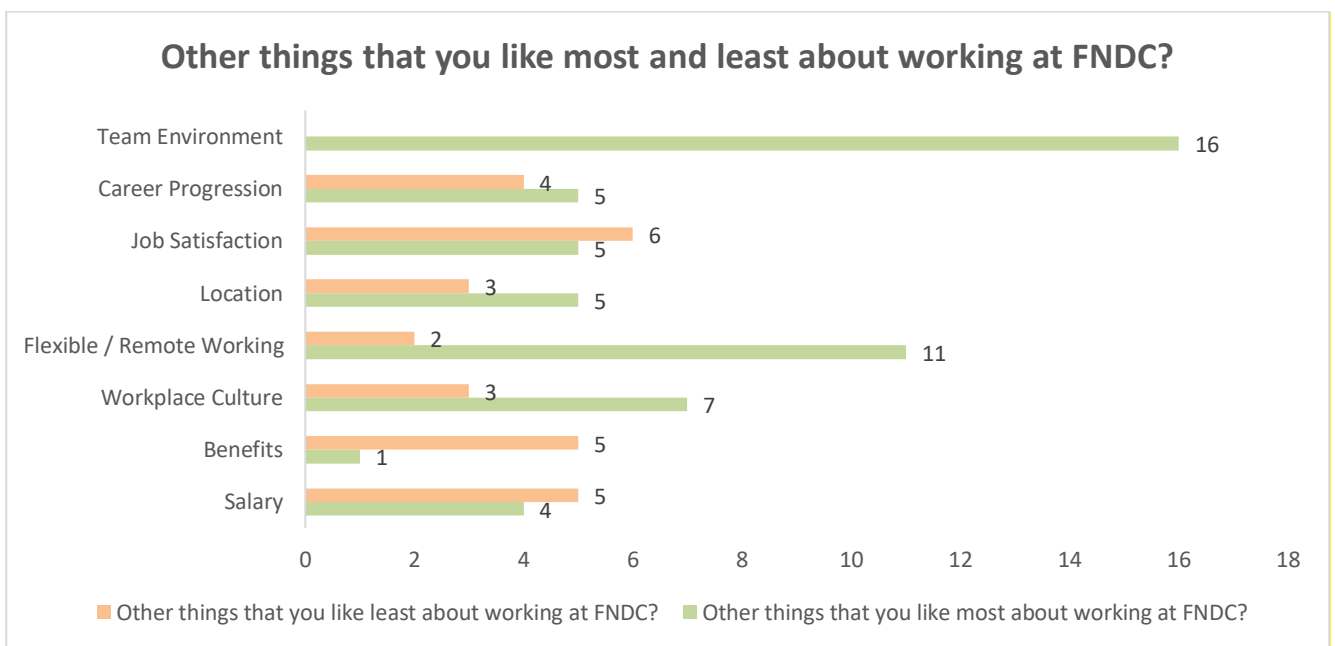
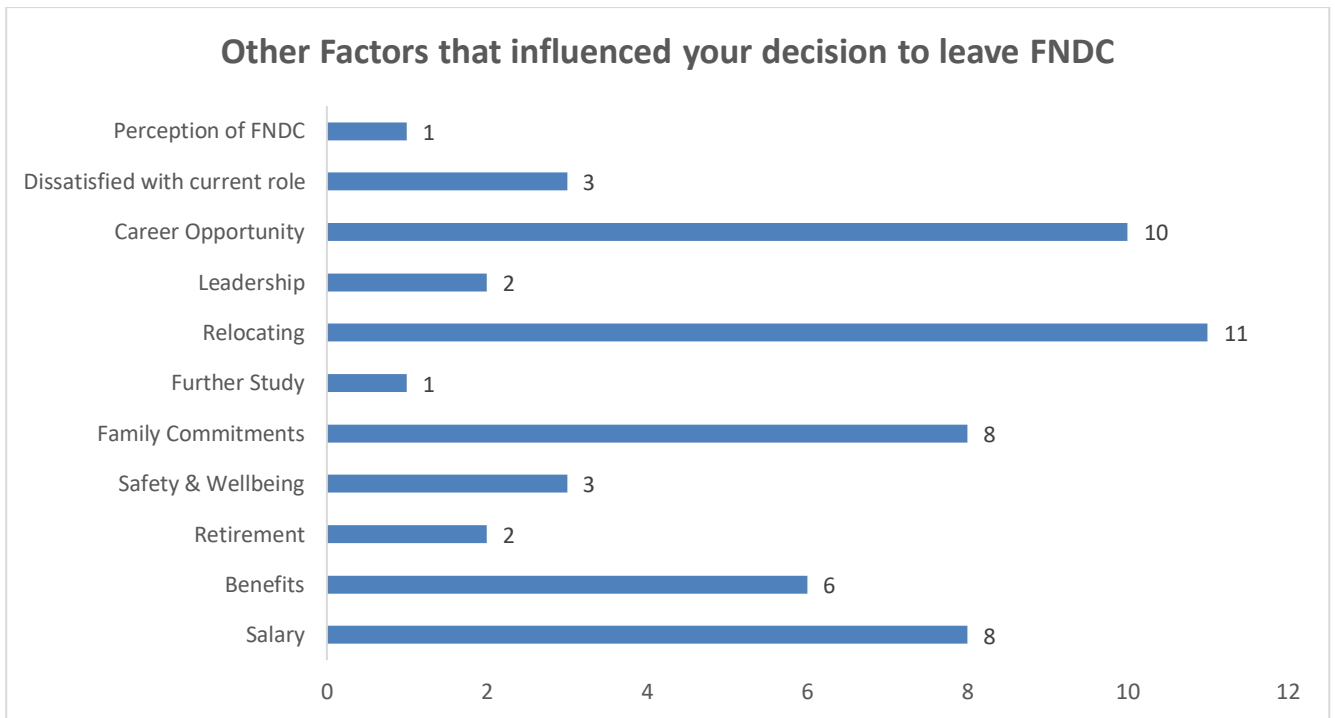
The following findings have been identified:

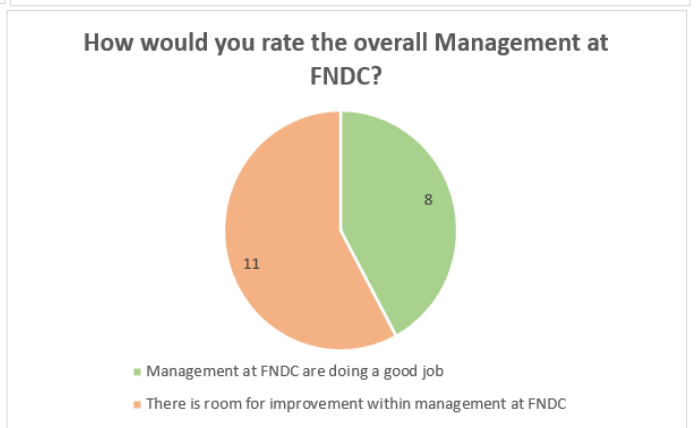
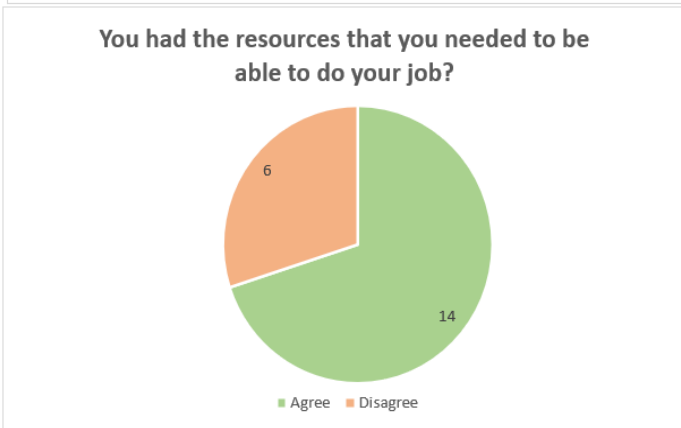
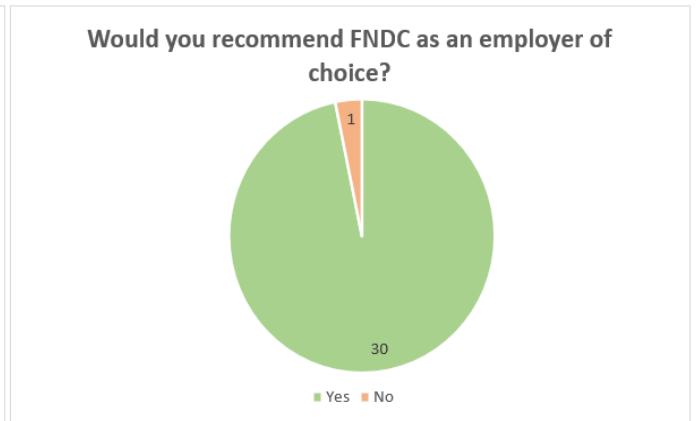
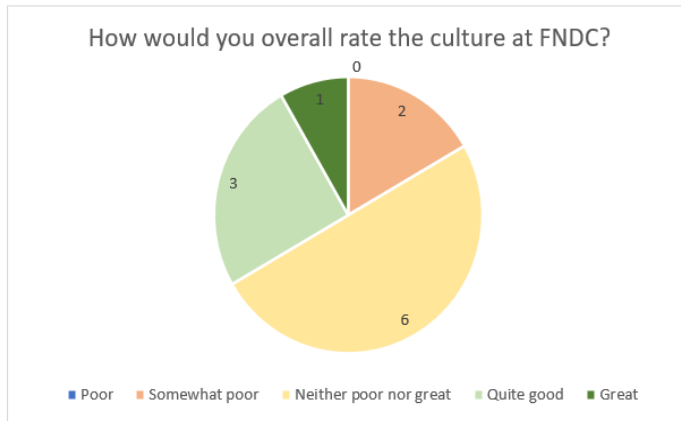
What staff liked most about working at FNDC:

- Team Environment
- Flexible/Remote Working
- Workplace Culture

Top reasons to leave FNDC:

- Relocating
- Other Career Opportunity
- Salary
- Family Commitments





Personal Grievances

There were no personal grievances.

Recruitment and Retention

We continue to have some issues with recruitment of technical specialist roles (e.g. within Property and Facilities and Policy and Planning, however great progress continues to be made with the use of external bespoke recruitment agencies, resulting in a Resource Consents teams that is almost full, as well as a full complement of staff in the Legal Services team.

There is also a focus on the Leadership Framework previously mentioned, which is rolling out later in February which will equip leaders with the skills and tools to effectively lead people with the expected outcome to positively influence retention.

Likewise, succession planning training is currently being delivered to all people leaders. The purpose of succession planning is to identify individuals who show potential to be our next leaders, and the training is to equip existing people leaders with the tools to identify potential in our people and tailor their development plans.

FNDC People and Capability team is also attending the Job Explore expo in Kaikohe and Kaitaia at the end of February.

Our bi-annual engagement survey was issued to all Staff during November 2023 with excellent participation and engagement. The results have enabled insights into engagement, diversity and inclusion, health and wellbeing, transformation and change, as well as our Values. People Leaders have been proactive at reviewing the feedback and implementing meaningful action plans. The engagement survey tools assist with ongoing engagement with our staff members, assisting with retention.

Disciplinary Actions and Costs

There have been two negotiated exits in the past quarter, both settled and completed.

PĀNGA PŪTEA ME NGĀ WĀHANGA TAHUA / FINANCIAL IMPLICATIONS AND BUDGETARY PROVISION

Nil

ĀPITIHINGA / ATTACHMENTS

Nil

5.3 REVENUE RECOVERY REPORT AS AT 31 DECEMBER 2023

File Number: A4570848

Author: Zena Tango, Team Leader - Transaction Services

Authoriser: Jonathan Slavich, Chief Financial Officer

TAKE PŪRONGO / PURPOSE OF THE REPORT

The purpose of this report is to provide quarterly reporting to the Far North District Council Assurance, Risk, and Finance Committee.

WHAKARĀPOPOTO MATUA / EXECUTIVE SUMMARY

This is the second report for the financial year 2023-24 and provides information on actions to be taken to collect the arrears balances for rates, water and sundry debt this year, and to provide information on how collection is tracking against targets.

TŪTOHUNGA / RECOMMENDATION

That Te Miromiro - Assurance, Risk and Finance Committee receive the Revenue Recovery Report as at 31 December 2023.

TĀHUHU KŌRERO / BACKGROUND

This document has been prepared to outline the arrears balances for rates, water, and Sundry debt as of 31 December 2023 and the actions taken by the Revenue Recovery team for the collection of the General Title rates and water, and sundry debt.

This information is part of the standing items reported to the Committee on a regular basis.

MATAPAKI ME NGĀ KŌWHIRINGA / DISCUSSION AND NEXT STEPS

The data provided is for General Title and Māori Freehold Land rates and water accounts with sundry debtors shown in a separate table. Since the 1st of July 2023, the General Title rates total arrears balance has increased 4.4% and the water rates has increased by over 100%. (See footnote A.1 in attachments).

General Title rates and water debt

Key actions since the last report:

- Completed reporting for all properties with mortgages and completed pre-mortgage demand calling.
- Prepared and issued mortgage demand to one major bank.
- Statutory demand proceedings have been lodged against the properties owned by organisations with Law North.
- Law North have submitted applications with the Courts for financial assessments for properties where judgment was received but no payments have been made.
- The wider Transaction services team vacancy has been filled. Revenue recovery team will be at full capacity going forward.

Next actions:

- Prepare and issue mortgage demand to the remaining 4 major financial institutions after the 30th of January 2024 once pre-mortgage demand has been completed.
- Complete statutory demand proceedings against properties owned by organisations with Law North.

For the total number of General Title rates accounts marked as 'Debt recovery action to commence':

- These are properties where there is no mortgage, and we do not have a payment arrangement or direct debit set up on the account.
- 44% of properties only have last year's rates in arrears and 17% have 2 years of arrears. Revenue Recovery will be contacting these owners by phone, email, or letter. Any water arrears will be picked up at the same time.
- 13% of these accounts have arrears of 3 or more rating years. Debt management will start the final demand process for these which can result in referral to Council's legal services team or external to commence legal proceedings.

Māori Freehold Land rates and water debt

The rates debt has decreased by 4% since the start of the year of which 11% was for Māori Freehold land remissions. The water rates were reduced by 33% since the start of the year. (See footnote A.2 in attachments).

Sundry debtors debt

The total sundry debtors aged debt balance has decreased since the start of the year.

Since the prior report, the building debt has dropped while the debt for resource consents has climbed. To lessen this, the revenue recovery team is still collaborating with both teams.

Due to a rise in 90-to-90-day+ debt, Revenue Recovery will devote resources to debt reduction. (See footnote A.3 in attachments)

PĀNGA PŪTEA ME NGĀ WĀHANGA TAHUA / FINANCIAL IMPLICATIONS AND BUDGETARY PROVISION

Provision is made annually for doubtful debts in relation to the arrears owed to council. A higher provision for Māori Freehold land rates and water is made in comparison to General Title rates and water due to the difference in collection options available to Council.

ĀPITIHINGA / ATTACHMENTS

1. **Revenue Recovery Report attachment as at 31 December 2023 - A4570855** [↓](#) 

5.4 LEVEL OF SERVICE KPI QUARTER 2 PERFORMANCE REPORT FOR 2023-2024

File Number: A4570924

Author: Jarna Sherry, Accounting Support Officer

Authoriser: Jonathan Slavich, Chief Financial Officer

PURPOSE OF THE REPORT

The purpose of this report is to present the Level of Service KPI Performance Report for the Assurance, Risk and Finance Committee's consideration.

EXECUTIVE SUMMARY

This report is to present the level of service KPI performance report for the Assurance, Risk and Finance committee's consideration.

RECOMMENDATION

That the Te Miromiro - Assurance, Risk and Finance Committee receive the Level of Service KPI Quarter 2 Performance Report for 2023

BACKGROUND

An overview of staffing and financial data is included to give an overall picture of the activity groups, and what factors may have an influence on performance.


DISCUSSION AND NEXT STEPS

This report is for information only.

FINANCIAL IMPLICATIONS AND BUDGETARY PROVISION

There are no financial implications or budgetary provision needed as a result of this report.

ATTACHMENTS

1. LOS KPI Report Q2 2023-2024 - A4570915 [↓](#) 

5.5 HEALTH SAFETY AND WELLBEING REPORT - QUARTER 2 - 2023-2024

File Number: A4569052

Author: Ian Wilson, Manager - Health, Safety and Well Being

Authoriser: Jonathan Slavich, Chief Financial Officer

TAKE PŪRONGO / PURPOSE OF THE REPORT

To highlight the health, safety and wellbeing risk to Council during Q2

WHAKARĀPOPOTO MATUA / EXECUTIVE SUMMARY

The risk levels of critical risks are discussed and improvements suggested.

TŪTOHUNGA / RECOMMENDATION

That Te Miromiro – Assurance, Risk and Finance Committee:

- a) accept the format of the HSW Report; and
- b) agree with the improvement suggestions made in the report for Q3 to reduce HSW risk to Council.


1) TĀHUHU KŌRERO / BACKGROUND

Following on from the training delivered to the elected members by Mike Cosman the HSW Report is designed to highlight HSW risk and provide assurance that work plans are in place to reduce the level of risk.

2) MATAPAKI ME NGĀ KŌWHIRINGA / DISCUSSION AND OPTIONS

Please refer to attachment.

ĀPITIHINGA / ATTACHMENTS

1. HSW ARF report 2023-4 Q2 (1) - A4568914 [↓](#) 

6 TE WĀHANGA TŪMATAITI / PUBLIC EXCLUDED**RESOLUTION TO EXCLUDE THE PUBLIC****RECOMMENDATION**

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

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

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
6.1 - Confirmation of Previous Minutes Public Excluded	s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(h) - the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
6.2 - FNDC Current Legal Action Potential Liability Claims	s7(2)(g) - the withholding of the information is necessary to maintain legal professional privilege	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
6.3 - 2022/23 Final Audit Report Recommendations Update	s7(2)(c)(ii) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely otherwise to damage the public interest s7(2)(f)(i) - free and frank expression of opinions by or between or to members or officers or employees of any local authority	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7

7 KARAKIA WHAKAMUTUNGA / CLOSING PRAYER

8 TE KAPINGA HUI / MEETING CLOSE