



**Te Kaunihera
o Te Hiku o te Ika**
Far North District Council


AGENDA

Te Miromiro - Assurance, Risk and Finance Committee Meeting

Tuesday, 8 April 2025

Time: 10:00 AM

**Location: Council Chamber,
5 Memorial Avenue,
Kaikohe 0405**

| | | |
|---|----------------------------|--|
|  | 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 |

(1) 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:

- 1.1 The robustness of financial management practices;
- 1.2 The integrity and appropriateness of internal and external reports and accountability arrangements;
- 1.3 The robustness of the risk management framework;
- 1.4 The robustness of internal controls and the internal audit framework;
- 1.5 Compliance with applicable laws, regulations, standards and best practice guidelines;
- 1.6 The establishment and maintenance of controls to safeguard the Council's financial and non-financial assets;
- 1.7 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.

(2) 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 elected members, and one independent appointed member, appointed as Chair with full voting rights.

Membership is as follows:

Mr Graeme McGlinn – Chairperson and Independent Member
 John Vujcich – Deputy Chairperson
 Kahika - Moko Tepania
 Kōwhai - Kelly Stratford
 Ann Court
 Penetaui Kleskovic
 Steve McNally

(3) Quorum

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

(4) Frequency of Meetings

The Committee shall meet six weekly.

(5) Power to Delegate

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

(6) Responsibilities

The Committees responsibilities are described below:

6.1 Financial systems and performance of the Council

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

6.2 Far North Holdings Limited (FNHL)

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

6.3 Risk Management

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

6.4 Internal Audit and Controls

- 6.4.1 Review whether management has in place a current and comprehensive internal audit framework
- 6.4.2 Receive and review the internal audit dashboard reports
- 6.4.3 Provide input, annually, into the setting of the internal audit programme of work
- 6.4.4 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.

(7) Rules and Procedures

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

Far North District Council

Te Miromiro – Audit, Finance and Risk Committee work plan

| | | Work Plan Dates | | | | | | | |
|--|---|-----------------|------------|------------|-----------|------------|-----------|------------|---|
| Terms of reference | Work stream | 3- Apr | 22- May | 24- Jul | 4- Sep | 22- Oct | 3- Dec | 19- Feb | |
| Internal Controls framework | Outstanding auditor recommendations, progress and updates | x | | | | | x | | |
| | Issues arising from Audits, register of issues and risks, updates | x | | | | | x | | |
| | Internal audit plans, and focus audits | | | | | | x | | |
| | Cyber security and system availability risks (Px) | x | | | | | | | |
| Terms of reference | Work stream | 3- Apr | 22- May | 24- Jul | 4- Sep | 22- Oct | 3- Dec | 19- Feb | |
| Finance and reporting oversight | Budget v actual review of key areas, year end forecasts | | x | x | | x | | | Review the Council's financial and non-financial performance against the Long-Term Plan and Annual Plan |
| | Capital expenditure and financing | | x | x | | x | | | |
| | Debt, liquidity, and debtor performance, hygiene factors | | x | x | | x | | | |

| | | | | | | | | | |
|--|--|---------------|----------------|----------------|---------------|----------------|---------------|----------------|--|
| | Levels of service (SSP) review | | x | | | x | | | |
| | Financial, Quarterly updates, including performance SOI's for CCTO's | | x | | | x | | | |
| Terms of reference | Work stream | 3- Apr | 22- May | 24- Jul | 4- Sep | 22- Oct | 3- Dec | 19- Feb | |
| External reporting and accountability | Review of accounting policies | | x | | | | | | |
| | Review of valuations | | | | x | | | | |
| | Review of Auditor Planning documents | | x | | | | | | |
| | Review of key audit issues | | | | | x | | | |
| | Review of Draft annual report, representation letters and recommendation to Council re signing | | | | x | | | | Financial systems and performance of the Council |
| | Review of Report to Governance | | | | | x | | | |
| | Emerging accounting issues and requirements (Green) | | | | | | | | |
| | Changes in the legislative environment and emerging risks and changes | | | | | | | | |

| Terms of reference | Work stream | 3- Apr | 22- May | 24- Jul | 4- Sep | 22- Oct | 3- Dec | 19- Feb | |
|-------------------------------------|---|-----------|------------|------------|-----------|------------|-----------|------------|--|
| Key Council plans | Review of upcoming Annual Plan or LTP and key assumptions and accounting policies | | | | x | | | | |
| | Legislative compliance with LGFA / LGA | | | | | x | | | |
| Terms of reference | Work stream | 3- Apr | 22- May | 24- Jul | 4- Sep | 22- Oct | 3- Dec | 19- Feb | |
| Risk management | Review of top risks - update | | x | | x | | x | x | |
| | AFRC and Executive team risk issues and emerging risks (Horizon scan) | | x | | x | | x | | |
| | Risk management update on projects and work streams | | x | | x | | x | x | |
| | Risk management workshop to update the overall risk register (annual) and brain storm | | x | | | | | | |
| | Deep dive into a risk area (cyclical) | | x | x | | | x | x | |
| | Delegations register review | x | | | | | | | |
| Terms of reference | Work stream | 3- Apr | 22- May | 24- Jul | 4- Sep | 22- Oct | 3- Dec | 19- Feb | |
| Probity, Waste, and Policies | Sensitive expenditure review, critical fraud controls and | | | x | | | | x | |

| | | | | | | | | | |
|---------------------------------------|--|--------------|---------------|---------------|--------------|---------------|--------------|---------------|--|
| | reviews of control effectiveness | | | | | | | | |
| | Fraud risk update and work streams | | | x | | | x | | |
| | Cyclical review of key fraud and internal control risk areas | | x | x | | x | | x | |
| | Policies - cyclical review schedule | | | x | | | | | |
| Terms of reference | Work stream | 3-Apr | 22-May | 24-Jul | 4-Sep | 22-Oct | 3-Dec | 19-Feb | |
| Insurance | Review of policies, processes and strategies | | | | x | | | | |
| | Review of annual insurance renewals | | | | x | | | | |
| Terms of reference | Work stream | 3-Apr | 22-May | 24-Jul | 4-Sep | 22-Oct | 3-Dec | 19-Feb | |
| Treasury | Treasury policies including covenants and policy compliance | | | | x | | | | |
| | Economic update and impact on to AP/LTP | | | | | x | | | |
| Terms of reference | Work stream | 3-Apr | 22-May | 24-Jul | 4-Sep | 22-Oct | 3-Dec | 19-Feb | |
| Occupational Health and Safety | Report on progress, and learnings | x | x | x | x | x | x | x | |
| | Stopwork notices and handling | x | x | x | x | x | x | x | |
| | Key risk areas and compliance | x | x | x | x | x | x | x | |

| Terms of reference | Work stream | 3- Apr | 22- May | 24- Jul | 4- Sep | 22- Oct | 3- Dec | 19- Feb | |
|---------------------------------|---|-----------|------------|------------|-----------|------------|-----------|------------|--|
| Legal issues and updates | Current legal issues in progress (Px) | x | x | x | x | x | x | x | |
| | Potential legal issues and risks (Px) | x | x | x | x | x | x | x | |
| | Legal compliance review across Council | | | | x | | | | |
| | Ratings validity review | | | | | x | | | |
| Terms of reference | Work stream | 3- Apr | 22- May | 24- Jul | 4- Sep | 22- Oct | 3- Dec | 19- Feb | |
| Other | Review and confirmation of Terms of Reference | x | | | | | | | |
| | Review and update the ARFC work plan | x | | | | | | | |
| | Review of the effectiveness of the AFRC | x | | | | | | | |
| | Review of the external auditor performance (3 yearly) | x | | | | | | | |
| | | 13 | 18 | 13 | 15 | 16 | 13 | 10 | |

Far North District Council
Te Miromiro - Assurance, Risk and Finance Committee Meeting
will be held in the Council Chamber, Memorial Ave, Kaikohe on:
Tuesday 8 April 2025 at 10:00 AM

Te Paeroa Mahi / Order of Business

| | | |
|----------|---|-----------|
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| 5.2 | Health, Safety and Wellbeing Report | 43 |
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| 5.4 | Revenue Recovery Report as at 31 December 2024 | 66 |
| 5.5 | Resource Consent Abatement Notice Update..... | 75 |
| 6 | Te Wāhanga Tūmataiti / Public Excluded | 79 |
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| 6.2 | Risk Management Update..... | 79 |
| 6.3 | FNDC Current Legal Action Potential Liability Claims | 79 |
| 6.4 | Tender Panel and Procurement Activity Update..... | 79 |
| 7 | Karakia Whakamutunga / Closing Prayer | 80 |
| 8 | Te Kapinga Hui / Meeting Close | 80 |

1 KARAKIA TĪMATANGA / 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: A5113328

Author: Marysa Maheno, Democracy Advisor

Authoriser: Aisha Huriwai, 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 minutes.

TŪTOHUNGA / RECOMMENDATION

That Te Miromimro - Assurance, Risk and Finance Committee confirm the minutes of the previous meeting held 19 February 2025 are a true and correct record.

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.

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.

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. **2025-02-19 Te Miromiro - Assurance, Risk and Finance Committee Minutes - A5078440**



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 | Aromatawai Kaimahi / 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

19 February 2025

**MINUTES OF FAR NORTH DISTRICT COUNCIL
TE MIROMIRO - ASSURANCE, RISK AND FINANCE COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBER, MEMORIAL AVE, KAIKOHE
ON WEDNESDAY, 19 FEBRUARY 2025 AT 10:01 AM**

PRESENT: Mr Graeme McGlinn, Deputy Chairperson John Vujcich, Kahika - Mayor Moko Tepania, Kōwhai - Deputy Mayor Kelly Stratford, Cr Ann Court, Cr Penetaui Kleskovic (arrived late), Cr Steve McNally

IN ATTENDANCE: Cr Mate Radich (online), Cr Felicity Foy (online), Cr Hilda Halkyard-Harawira (online)

STAFF PRESENT: Guy Holroyd (Chief Executive Officer), Angie Thomas (Chief Financial Officer)(acting), Emma Healy (Chief of Staff), Charlie Billington (Group Manager – Corporate Services), Jacine Warmington (Group Manager – Strategic Relationships), Ruben Garcia (Group Manager – Community and Engagement), Carla Ditchfield (Manager – Legal Services), Katherine Te Haara-Atama (Health, Safety and Wellbeing Specialist), Mary Moore (Manager – Infrastructure Services), Roger Ackers (Group Manager – Planning and Policy), Tanya Proctor (Head of Infrastructure), Marysa Maheno (Democracy Advisor), Trent Blakeman (online).

1 KARAKIA TIMATANGA / OPENING PRAYER

Kōwhai-Deputy Mayor Kelly Stratford commenced the meeting with a karakia at 10:01AM.

2 NGĀ KŌRERO A TE HEAMANA / CHAIRPERSON ANNOUNCEMENTS

Chairperson Graeme McGlinn noted it has been two years since onboarding with Far North District Council as Chair of Te Miromiro – Assurance, Risk and Finance Committee.

At 10:06AM Cr Penetaui Kleskovic arrived to the meeting.

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

3.1 CONFIRMATION OF PREVIOUS MINUTES

Agenda item 4.1 document number A5067110, pages 12 - 14 refers

RESOLUTION 2025/1

Moved: Deputy Chairperson John Vujcich

Seconded: Kōwhai - Deputy Mayor Kelly Stratford

That Te Miromiro - Assurance, Risk and Finance Committee confirm the minutes of the previous meeting held 3 December 2024 are a true and correct record subject to requested changes being made.

CARRIED

At 10:27AM Cr Ann Court left the meeting.

At 10:30AM Cr Ann Court returned to the meeting.

Te Miromiro - Assurance, Risk and Finance Committee Meeting Minutes

19 February 2025

4 NGĀ PŪRONGO TAIPITOPITO / INFORMATION REPORTS**4.1 RESOURCE CONSENT ABATEMENT NOTICE RISK UPDATE**

Agenda item 5.1 document number A5055672, pages 20 - 23 refers

RESOLUTION 2025/2

Moved: Kōwhai - Deputy Mayor Kelly Stratford

Seconded: Deputy Chairperson John Vujcich

That Te Miromiro - Assurance, Risk and Finance Committee receive the report Resource Consent Abatement Notice Risk Profile.**CARRIED****4.2 MAYORAL DISCRETIONARY FUND**

Agenda item 5.2 document number A5055757, pages 24 - 26 refers

RESOLUTION 2025/3

Moved: Kōwhai - Deputy Mayor Kelly Stratford

Seconded: Deputy Chairperson John Vujcich

That Te Miromiro - Assurance, Risk and Finance Committee receive the report Mayoral Discretionary Fund.**CARRIED***At 10:41AM Cr Penetaui Kleskovic left the meeting.**At 10:46AM Cr Penetaui Kleskovic returned to the meeting.**At 10:50AM Kōwhai-Deputy Mayor Kelly Stratford left the meeting.***4.3 HEALTH, SAFETY, AND WELLBEING UPDATE**

Agenda item 5.3 document number A5058068, pages 27 - 31 refers

RESOLUTION 2025/4

Moved: Kahika - Mayor Moko Tepania

Seconded: Cr Ann Court

That Te Miromiro - Assurance, Risk and Finance Committee receive the report Health, Safety, and Wellbeing Update.**CARRIED***At 10:56AM Kōwhai-Deputy Mayor Kelly Stratford returned to the meeting.***4.4 CHIEF OF STAFF REPORT - OCTOBER - DECEMBER 2024**

Agenda item 5.4 document number A5068274, pages 32 - 33 refers

RESOLUTION 2025/5

Moved: Kōwhai - Deputy Mayor Kelly Stratford

Seconded: Deputy Chairperson John Vujcich

That Te Miromiro - Assurance, Risk and Finance Committee receive the report Chief of Staff Report - October - December 2024.**CARRIED**

Te Miromiro - Assurance, Risk and Finance Committee Meeting Minutes

19 February 2025

At 11:14AM Kahika-Mayor Moko Tepania left the meeting.
 At 11:17AM Kahika-Mayor Moko Tepania returned to the meeting.
 At 11:22AM Cr Steve McNally left the meeting.
 At 11:33AM Cr Steve McNally returned to the meeting.

4.5 SUMMARY OUTLINE ON THE WORLD ECONOMIC FORUM GLOBAL RISK REPORT

Agenda item 5.5 document number A5073782, pages 43 - 45 refers

RESOLUTION 2025/6

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

That Te Miromiro - Assurance, Risk and Finance Committee receive the Summary Outline on the World Economic Forum Global Risk Report .

CARRIED

5 TE WĀHANGA TŪMATAITI / PUBLIC EXCLUDED

RESOLUTION TO EXCLUDE THE PUBLIC

RESOLUTION 2025/7

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

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 - 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 |
| 5.3 - Risk Management Update | s7(2)(h) - the withholding of the information is necessary to enable Council to carry out, | s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would |

| | | |
|---|--|--|
| | without prejudice or disadvantage, commercial activities | be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7 |
| 5.4 - Tender Panel and Procurement Activity Update | <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)(i) - the withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</p> | s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7 |
| CARRIED | | |

CONFIRMATION OF INFORMATION AND DECISIONS TO BE RELEASED IN PUBLIC

At the conclusion of the public excluded discussion, Te Miromiro – Assurance, Risk and Finance Committee confirmed the following decision be restated in public meeting as follows:

Risk Management Update

That Te Miromiro - Assurance, Risk and Finance Committee receive the report Risk Management Update.

6 KARAKIA WHAKAMUTUNGA / CLOSING PRAYER

At 1:00PM Kahika-Mayor Moko Tepania closed the meeting with a karakia.

7 MEETING CLOSE

The meeting closed at 1:00pm.

The minutes of this meeting will be confirmed at Te Miromiro - Assurance, Risk and Finance Committee Meeting held on 8 April 2025.

.....
CHAIRPERSON

5 NGĀ PŪRONGO TAIPITOPITO / INFORMATION REPORTS

5.1 COUNCIL FINANCIAL REPORT FOR THE PERIOD ENDING 28 FEBRUARY 2025

File Number: A5105286

Author: Angie Thomas, Acting Chief Financial Officer

Authoriser: Charlie Billington, Group Manager - Corporate Services

TAKE PŪRONGO / PURPOSE OF THE REPORT

To provide an overview and information on the current financial position and performance of the Far North District Council for the period ending 28 February 2025.

WHAKARĀPOPOTO MATUA / EXECUTIVE SUMMARY

This report provides a summary overview, Statement of Financial Performance, Capital Performance and Borrowing & Investment reports.

TŪTOHUNGA / RECOMMENDATION

That Te Miromiro – Assurance Risk and Finance Committee receive the Far North District Council Financial Report for the period ending 28 February 2025.

TĀHUHU KŌRERO / BACKGROUND

This report provides financial information for the period ending 28 February 2025.

MATAPAKI ME NGĀ KŌWHIRINGA / DISCUSSION AND OPTIONS

This report is for information only.

TAKE TŪTOHUNGA / REASON FOR THE RECOMMENDATION

Accept the commentary for the period ending 28 February 2025.

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

There are no financial implications or budgetary provisions required as a result of this report.

ĀPITIHINGA / ATTACHMENTS

1. **Council Financial Report - Feb 2025 - A5126787** [↓](#) 



Far North District Council

Council Financial Report

for the period ending **28-February-2025**

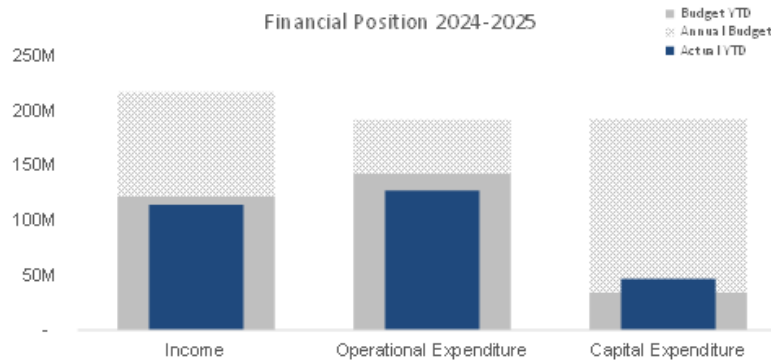
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Financial Overview

Key financial metrics from the Statement of Financial Performance for the Far North District Council as at 28-February-2025.



Year to Date

Actual Position as at 28-February-2025

| | Actual YTD | Budget YTD | Variance to Budget YTD | % Variance Actual to Budget YTD |
|-------------------------|------------|------------|------------------------|---------------------------------|
| Total Income | 114.3M | 122.2M | - 7.9M | -6% |
| Operational Expenditure | 127.5M | 143.1M | - 15.5M | -11% |
| Net Operating Position | - 13.2M | - 20.9M | 7.7M | -37% |
| Capital Expenditure | 46.7M | 34.4M | 12.3M | 36% |

Year End

Forecast Position as at 30-June-2025

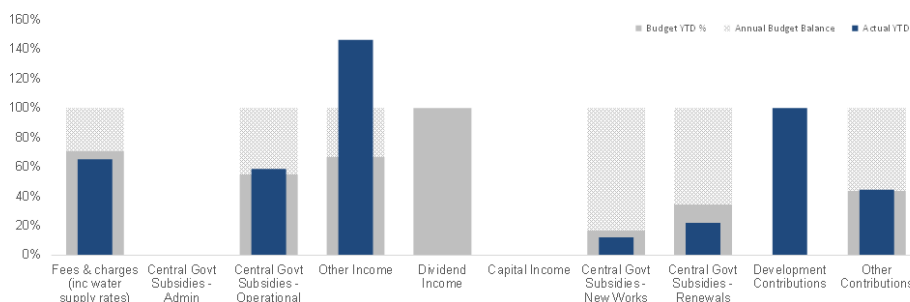
| | Annual Forecast | Annual Budget | Forecast Variance to Budget | % Variance Forecast to Budget YTD |
|-------------------------|-----------------|---------------|-----------------------------|-----------------------------------|
| Total Income | 231.0M | 217.4M | 13.6M | 6% |
| Operational Expenditure | 193.0M | 192.1M | 0.9M | 0% |
| Net Operating Position | 38.1M | 25.4M | 12.7M | 50% |
| Capital Expenditure | 203.6M | 192.7M | 10.9M | 6% |

**In the tables above and throughout this report, variances +/- 5% from budget are indicated as on track / green, anything outside this is red.*

Council Financial Performance – Income

Please note these figures relate to the Statement of Financial Performance controllable costs only, which excludes general rates and rates penalties.

| Actual YTD | Budget YTD | Variance to Budget YTD | % Variance to Budget YTD | Annual Budget | Annual Forecast | Forecast Variance to Budget | % Forecast Variance to Budget |
|------------|------------|------------------------|--------------------------|---------------|-----------------|-----------------------------|-------------------------------|
| 40.1M | 47.7M | - 7.6M | ● -16% | 105.9M | 119.5M | 13.6M | ● 11% |



Highlights:

Fees & Charges:

- Environmental Management are behind budget for Resource Consent applications \$429k and animal registration fees \$140k; offset by higher Building Consents applications totalling \$438k with works carried out using internal resources.
- Ferry income is tracking well however the budget timing needs to be reviewed.
- Water by meter rates is below budget \$842k due to the smaller schemes (Kawakawa, Opononi, Paihia, Rawene) budget timing is not aligned with the billing cycle.
- Sale of retail merchandise to tourists is higher at the Paihia and Opononi iSites \$62k together with the sales commission associated with this increased sale of \$84k.

Central Govt Subsidies Received:

- Roading and Footpaths \$11.3m Operational, \$3.9m for New Works and \$4.4m for Renewals subsidy has been received to date over budget.

Other Income:

- \$270k funding for relocation and construction of the new squash courts by Kerikeri Squash Club.
- \$197k for reimbursement of power bills from Te Hiku Sports Hub Incorporated for the newly constructed Te Hiku Sports Hub.

- Operational Grants received for the 3Waters transition \$127k and local waters done well \$1.1m from the Department of Internal Affairs (DIA).
- Final tranche of Mayoral Taskforce for Jobs totalling \$578k has been received for jobs not yet allocated internally.
- Flood Resilience Capability Fund \$220k has been received and costs to be allocated to relevant expenditure.
- Interest income received \$416k and gain on disposal of vehicles \$67k. This is offset by operational grant for Nothing But Net project that has been not been received \$166k.

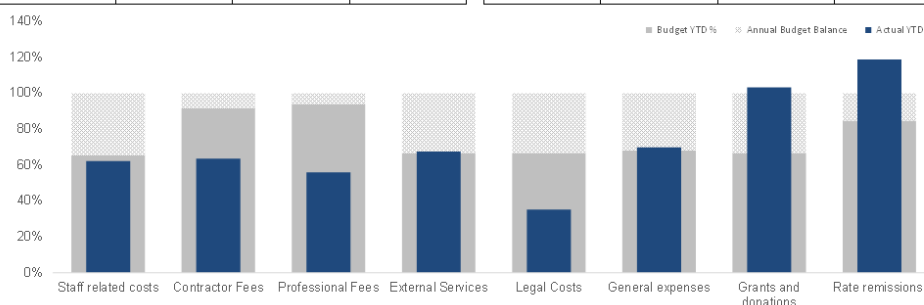
Dividend Income:

- This is below budget \$5.5m as the dividend income from Far North Holdings Limited will not be received until the third quarter of the current financial year.

Council Financial Performance – Operational Expenditure

Please note these figures relate to the Statement of Financial Performance controllable costs only, which excludes allocations, interest costs, depreciation and other asset costs and gain/loss on disposal.

| Actual YTD | Budget YTD | Variance to Budget YTD | % Variance to Budget YTD | Annual Budget | Annual Forecast | Forecast Variance to Budget | % Forecast Variance to Budget |
|------------|------------|------------------------|--------------------------|---------------|-----------------|-----------------------------|-------------------------------|
| 86.0M | 102.8M | - 16.8M | ● -16% | 131.7M | 132.6M | 0.9M | ● 1% |



Highlights:

Staff Related Costs:

- \$1.33m under budget due to staff vacancies across the organisation.

Contractor Fees:

- Community Services contractor billing is behind schedule for public toilets \$400k, Parks & Reserves \$244k though funds are fully committed. There is overspend in Airports \$60k due to under budget, cemeteries \$48k as work is ahead of budgeted schedule.
- Roads & Footpaths are under budget \$14m, however, this will be utilised over the course of the financial year as projects are completed. Maintenance Contractors are on track with the operational programme. Budget timing is ahead.
- Transfer Station expenses over budget by \$321k due to higher volume consumed over the summer period.
- Planned and reactive maintenance works across the wastewater schemes are below budget \$437k, offset by increase in electricity tariff charges \$150k.
- Water supply schemes are over budget \$524k due to increase in electricity tariff charges \$168k and higher-than-expected reactive maintenance mainly at Kawakawa \$335k, Kaikohe \$76k, Kerikeri \$214k and Paihia \$80k; offset by \$335k not required in other districts.
- Contract professional fees \$123k to hire consultants to fill a position that would normally be undertaken by staff were not required at this stage for water (\$51k) and wastewater (\$72k).

- \$335k FNDC contribution for the Investment and Growth Reserve (IGR) paid to Northland Regional Council (NRC).

Professional Fees:

- Corporate Services is below budget \$83k in Information Technology and \$276k of professional fees budget not required at this stage.
- District plan is below budget \$168k though funds are fully committed.
- Project Management Fees for the Kaikohe Library are over budget \$75k due to project being ahead of schedule.
- Professional services not required at this stage \$258k for Election services contract.
- With Roading coming back into Council, consultants are not being used in the interim while internal resourcing is fulfilled and is tracking \$1.5m under budget.
- Professional fees budget \$393k and project concept design & feasibility budget \$115k for waters is not required at this stage; offset by the 3Waters transition support required for asset management system \$73k which is funded from grant.
- Stormwater professional fees budget \$247k are not required at this stage.

External Services:

- District Facilities are under budget by \$659k for reactive maintenance for Housing for the Elderly \$127k, Parks & Reserves \$277k, Town Maintenance \$82k, Public Toilets \$69k and day works not yet billed for \$100k.
- Russell Landfill Closure Project including project management is ahead of schedule by \$177k. This was initially funded through the Better of Funding Grant; however the funds have been repurposed for the Local Waters Done Well program and other funding source is being explored.
- Water Meter new connections are over budget \$143k which is offset by payments from customers. Furthermore, the decommissioning of the Kauri dam \$167k is unbudgeted.
- Desludging of the Kaikohe wastewater ponds are tracking behind budget \$285k.
- Reactive maintenance works across the stormwater network are above budget \$163k.
- Demolition of the Kaitaia old swimming pool \$205k is unbudgeted.

General expenses:

- Wastewater activity is over budget by \$215k due to compensation payment for easement at the Kerikeri wastewater treatment plant is unbudgeted.
- Water activity is over budget due to payment of fixed charges \$360k for FNDC to have first priority to take water from the Matawii Dam (MN10Reservior) in the event of any potential shortfall of water for the Kaikohe scheme.
- Insurance policy renewed with increased premium and are over budget by \$671k for community services \$385k, wastewater \$194k and water \$92k.
- Strategic Relationship group is under budget by \$368k with budget not required for council wide Maori engagement, subscription, public notices, advertising and promotions.

- Electricity tariff is higher \$168k for community services, rates charges are over budget \$111k, rentals & outgoings \$84k are also over; offset by repairs and maintenance is under budget \$196k.
- Environmental group payment of Commissioner Fees in relation to hearings is \$154k over budget.
- FOSAL budget is underspend \$350k however funds are committed to record expenditure correctly.

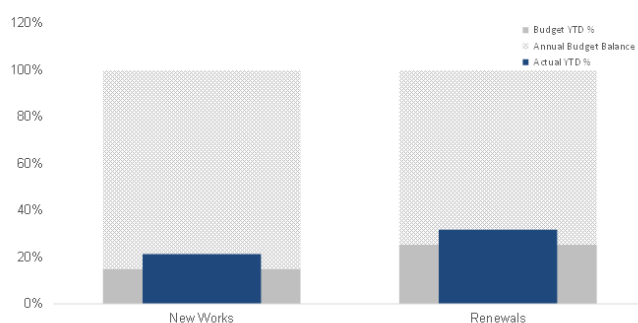
Grant and donations:

- Payment of the Turner Centre loan as vested asset \$1.1m.

Council Financial Performance – Capital Expenditure

These figures are direct from the Statement of Capital Performance.

| Actual YTD | Budget YTD | Variance to Budget YTD | % Variance to Budget YTD | Annual Budget | Annual Forecast | Forecast Variance to Budget | % Forecast Variance to Budget |
|------------|------------|------------------------|--------------------------|---------------|-----------------|-----------------------------|-------------------------------|
| 46.7M | 34.4M | 12.3M | 36% | 192.7M | 203.6M | 10.9M | 5% |



Highlights:

New Works:

- Mangonui Stage 2 Boardwalk Extension project \$793k, Whangaroa Harbour Works \$223k, Hokianga Harbour Coastal projects \$180k, and Ranitane maritime boat ramp \$200k are being reconciled against other projects currently being delivered by Far North Holdings Limited.
- FNDC acquired Onewhero Bay Esplanade Strip for \$2.3m earlier than anticipated.
- Waipapa sports hub project on schedule \$362k however budget is phased in June 2025.
- Opua-Paihia walkway boardwalk project is under budget \$107k.
- Tsunami siren replacement project has been paid for \$377k.
- Unbudgeted Expenditure for Animal Control Dog Pound North, Kaitaia \$114k, Fencing & gates, access control & Dog Pound South, Kaikohe \$13k to install 6 security cameras.
- Roading new works is underspend due to holding the emergency works until the contractor panel has been established \$2.3m.
- Wastewater are over budget \$1.8 m due to the following works being ahead of schedule:
 - Kaikohe IAF Kainga Ora Reticulation Infrastructure design works progressing well \$525k and survey & geotechnical assessments underway for the treatment plant upgrade \$189k.
 - Donald Road wastewater catchment upgrades project in Kaitaia is underway \$3m with budget timed in June 2025.

- Rawene Land Purchases \$190k is unbudgeted.

However, these are offset by projects behind schedule.

- Wastewater Telemetry \$494k project is in the design phase.
- Kaikohe Septage Screen \$101k project is delayed due to amendments in the design.
- Pukepoto Rd, Kaitaia pipework \$373k and Kaitaia pump station upgrade \$148k carry-over budget from last financial year remain uncommitted.
- Septage screens at Kaitaia \$165k due to the need to relocate power pole and transformer before installation.
- Kawakawa Wastewater Treatment Plant Stream Diversion \$305k project is in the design and consenting stage.
- Opononi wastewater treatment plant upgrade \$101k with design works completed and the program of works being scoped.
- Paihia pump station and emergency storage \$108k project being scoped.
- Whatuwhiwhi Pump Station \$208k waiting on final design and resource consenting.
- Stormwater is under budget with Kaitaia Commerce Street design works underway \$169k and flood alleviation works at Marreine Place in Whatuwhiwhi behind schedule \$104k waiting on resource consenting.
- Community & Engagement are over budget \$342k due to Kaikohe Library Hub design works ahead of schedule.
- Pou Herenga Cycle Trail is over budget \$1m due to the Opuia Cycle Trail and Te Roupia Road projects is ahead of schedule but budget phased in June 2025.
- Purchase of shares for the Otawere dam \$7.5m is unbudgeted.

Renewals:

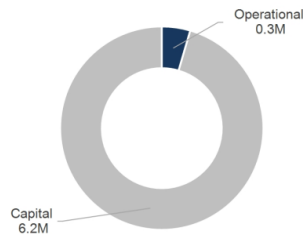
- Roading & Footpaths renewal works are ahead of the planned programme of works \$800k for sealed road resurfacing, pavement rehabilitation, structures replacements and traffic services have been carried out across the district. The budget variance will be resolved at the end of the financial year.
- There is an overspend of \$949k in wastewater mainly due to budget phased in June 2025 Ahipara security fence upgrade \$143k, Kaikohe pump station and reactive renewals \$137k, Pukepoto Rd Pipe Renewals \$370k, Russell diffuser replacement \$235k and Whatuwhiwhi Reactive Renewals \$314k. The balance is brought down by underspends on renewals projects for the Kaitaia wastewater overflows reduction option project \$259k.
- Stormwater diversion drain renewal works at Kaitaia Parkdale Crescent is awaiting recourse consent from NRC \$166k.
- Water Supply is over budget \$491k due to reactive renewal works at Kaikohe \$92k, Kerikeri \$110k, Rāwene \$85k and Kaitaia water supply replacement of asbestos cement pipes programme \$230k.
- Corporate Services are over budget \$749k due to renewal of pool vehicles \$423k, IT equipment renewals \$141k and Satellite Imagery project \$176k ahead of schedule.
- Library stocks and E-Resources renewals projects are over budget \$202k due to timing of the contract with budget phased in June 2025.

- Pou Herenga Cycle Trail renewals projects to widen footpaths, resurfacing and widening of cycle track - Stage 1 is over budget \$158k.

Unbudgeted Expenditure

These are additional works not included in the original budget for the current year.

Unbudgeted work greater than \$100,000 must be approved by Council, anything less than that can be approved by a General Manager with appropriate financial delegation.



Unbudgeted Expenditure as at 28-February-2025

**Expenditure over \$100K approved by Council (in grey)*

| Unbudgeted Operational | | | Amount |
|-----------------------------------|---------------------------------|---|----------------|
| Resource Consents Administration | External Services | Unbudgeted Costs re 7 Ocean Rd Resource Consent | 83,000 |
| Swimming Pools | Contract Work Annual | Forecast Unbudgeted Funds -increase base managt fee swimming pool - RES2024/178 | 51,651 |
| Swimming Pools | Contract Work Annual | Forecast Unbudgeted Funds -increase base managt fee swimming pool - RES2024/178 | 51,651 |
| Facilities operations - buildings | External Services | Washown of Council Buildings Unbudgeted | 34,965 |
| Halls | External Services | Washown of Council Halls Unbudgeted | 32,773 |
| Delivery & Operations | Legal Costs | Unbudgeted Legal Costs for HR Investigation | 15,000 |
| Climate Change | Expenses | Unbudgeted Funding for Water Supply Agreement | 14,000 |
| Halls | Repairs & Maintenance Buildings | Unbudgeted approval - Mangonui Town Hall Window repairs | 8,632 |
| Information Services & Technology | Software Licence Fees | Unbudgeted Forecast approval for Freshservice workspace lic | 2,040 |
| | | | 293,711 |

| Unbudgeted Capital Works | | | Amount |
|---|--|--|----------------|
| TIF Round 7: Taipa Beachfront Remedial Works | CAPEX New Works Contract Services | Forecast missing 50% FNDC Loan Share as Unbudgeted into FY24/25 | 310,000 |
| Dog Pound Northern | CAPEX New Works Contract Services | Unbudgeted expenditure forecast for Heat pump at North Dog Pound | 31,237 |
| Dog Pound Southern | CAPEX New Works Contract Services | Unbudgeted expenditure forecast for CCTV at South Dog Pound | 23,771 |
| | | | 365,008 |

| Unbudgeted Rooding | | | Amount |
|---|--|---|------------------|
| West Coast Road (Kohukohu) RP16775 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 4,235,000 |
| August 2022 EW Phase 3 Admin & Contingency | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 2,959,400 |
| Pawarenga Road RP8151 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 2,874,000 |
| May 2023 Rain Event Admin & Contingency | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 1,702,500 |
| West Coast Road (Kohukohu) RP30161 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 966,000 |
| EW June 2023 Minor Remedial Works | CAPEX Renewal Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 961,300 |
| Ngapipito Road RP6772 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 915,000 |
| Paponga Road RP2453 | CAPEX Renewal Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 854,000 |
| Duncan Road (Kaingaroa) RP10105 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 793,000 |
| Wainui Road RP6561 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 779,000 |
| Larmer Road RP2117 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 732,000 |
| Whangae Road RP4817 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 730,000 |
| Waiotemarama Gorge Road RP2480 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 671,000 |
| Fisher-Riley Road RP2820 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 671,000 |
| Te Rore Road RP3039 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 671,000 |

| | | | |
|---------------------------------|---------------------------------------|--|---------|
| Oruru Road RP2348 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 671,000 |
| Wainui-Matauri Bay Road RP4995 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 610,000 |
| Whangape Road RP6246 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 610,000 |
| Duncan Road (Kaingaroa) RP14459 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 579,500 |
| Wainui-Matauri Bay Road RP4990 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 555,000 |
| Duncan Road (Kaingaroa) RP10069 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 549,000 |
| Wainui Road RP4655 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 525,000 |
| Fryer Road RP2887 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 488,000 |
| Te Rore Road RP3028 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 488,000 |
| Mangamuka Road RP2948 | CAPEX Renewal Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 429,937 |
| Waikare Road RP8444 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 400,750 |
| Giles Road RP843 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 366,000 |
| Waiare Road RP28047 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 305,000 |
| Tapuhi Road RP8739 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 305,000 |
| Whangae Road RP2730 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 244,000 |
| Iwitaua Road RP6179 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 244,000 |
| Church Road (Kaitaia) RP1404 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 244,000 |
| Fryer Road RP3471 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 244,000 |
| Duncan Road (Kaingaroa) RP11464 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 219,600 |
| Kaitaia-Awaroa Road RP26807 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to | 213,000 |

| | | 24/25 | |
|--------------------------------------|---------------------------------------|--|---------|
| October EW 2023 Minor Remedial Works | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 194,300 |
| Matawaia-Maromaku Road RP7182 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 183,000 |
| Broadwood Road RP279 | CAPEX Renewal Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 183,000 |
| Mangamuka Road RP7824 | CAPEX Renewal Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 183,000 |
| Paranui Road RP4460 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 183,000 |
| Duncan Road (Kaingaroa) RP10042 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 152,500 |
| Hihitahi Rise RP84 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 146,400 |
| Mangamuka Road RP4475 | CAPEX Renewal Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 146,400 |
| Giles Road RP577 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 122,000 |
| Duncan Road (Kaingaroa) RP13894 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 122,000 |
| Smith Road (Herekino) RP2400 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 115,900 |
| Honeymoon Valley Road RP5585 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 103,700 |
| Kaitaia-Awaroa Road RP13525 | CAPEX New Works Contract Services | WC141 Emergency Works Reforecast from 23/24 to 24/25 | 91,000 |

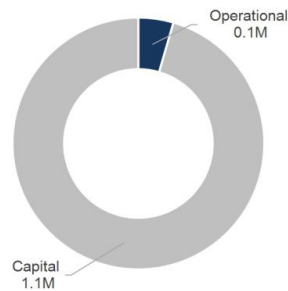
30,731,187

31,389,906

Budget Movements

These are budgets timed in future years, brought forward into the current year (positive values) OR budgets timed in the current year to be moved out to future years (negative values).

The figures that follow exclude the \$5M Roothing budget adjustment moved out to future years to reflect the lower of FNDC or NZTA budget.



Budget Movements as at 28-February-2025

| General Ledger | Comment | Amount |
|----------------|---|---------------|
| Climate Change | Reforecast FOSAL Budget \$50k from 26-27 Financial Year | 50,000 |
| | | 50,000 |

| Project Ledger | Comment | Amount |
|--|---|----------|
| Donald Road Wastewater Catchment Upgrades | Donald Road WW Upgrades Transfer Renewals Funding from 27/28 to | 568,755 |
| 300 Rawene Road Land Purchase | Reforecast Funds from LTP Year 2026 to 2024 to Purchase Land | 313,950 |
| Awanui Sports Complex H&S Renewals (DFP0593) | Awanui Hall Ceiling Renewal Tfr from 2027/28 Financial Year | 290,000 |
| Awanui Transfer Station Renewals | Reforecast jrnal from future yr for Awanui TS | 15,000 |
| Kaikohe Transfer Station | Tfr Budget for Carey Rd Tfr Station Tfr from 2032/33 Financial Year | 13,516 |
| Te Ahu Carpark Dump Station Pad | Te Ahu Dump Station Transfer from 27/28 and 29/30 to 24/25 | 10,590 |
| Kaitaia Transfer Station | Reforecast jrnal from future yr for Kaitaia RRC Linemarking | 10,000 |
| Cherry Park House | Cherry Park House BM from FY 2030/31 | 4,800 |
| Kerikeri Level Two | JBC Level 2 Zip Replacement Transfer from 27/28 to 24/25 | 2,967 |
| Dog Pound Northern | Reforecast Budgets from 2025 to 2024 | -44,336 |
| Paihia Mains Baffin Street Stage 1 | Reforecast Budgets from 2025 to 2024 | -123,134 |

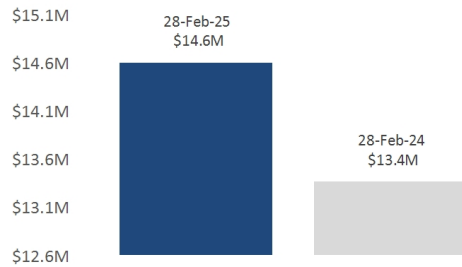
1,062,108

1,112,108

Treasury Report

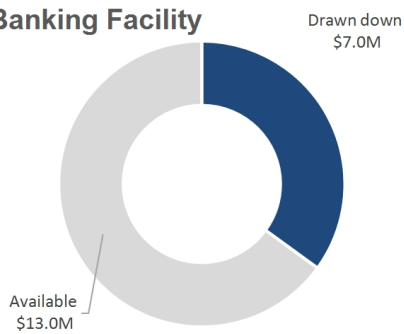
Cash Position

Compared to same time last year



| | 28-Feb-25 | 28-Feb-24 |
|-------------------|-----------------|-----------------|
| ASB General Fund | \$ 8.8M | \$ 5.7M |
| ASB Special Funds | \$ 3.5M | \$ 5.5M |
| Investments | \$ 2.3M | \$ 2.2M |
| Total Cash | \$ 14.6M | \$ 13.4M |

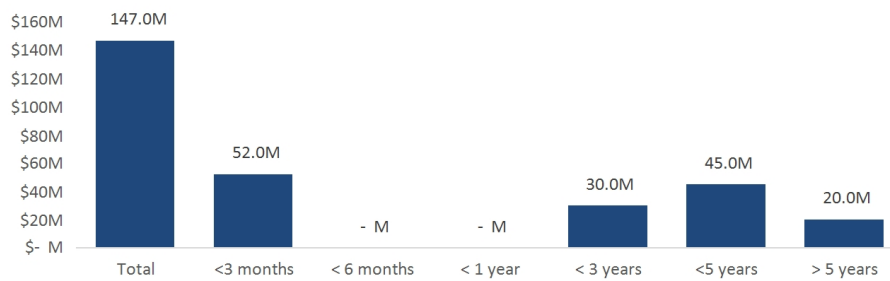
Banking Facility



| | |
|-------------------------|-----------------|
| Banking Facility | \$ 20.0M |
| Drawn down | \$ 7.0M |
| Available | \$ 13.0M |

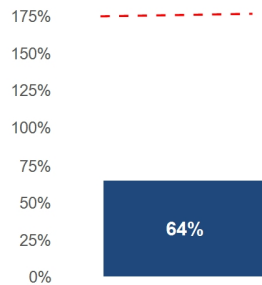
Public Debt

Loans by Maturity Date



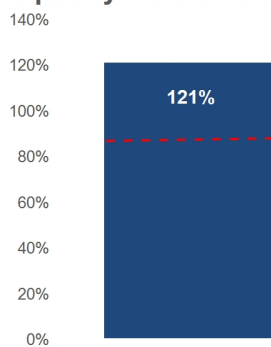
Treasury Compliance

Net Debt as a % of Revenue must be less than 280%



| | |
|-----------------------------|-----------|
| Net Debt | \$ 132.4M |
| Budgeted Total income | \$ 206.3M |
| Debt Ceiling | \$ 361.0M |
| Net debt as % total revenue | 64% |
| Policy Maximum 280% | 216% |

Liquidity - Access to funds must be greater than 110%



| | |
|---|------------------|
| External Debt | \$ 147.0M |
| ASB Banking Facility | \$ 20.0M |
| ASB Banking Facility used | -\$ 7.0M |
| Total Committed Public Debt | \$ 160.0M |
| Liquid Investments Cash at Bank | \$ 14.6M |
| Liquid Investments ASB Overdraft Facility | \$ 3.0M |
| | \$ 177.6M |
| Access to Funds | 121% |
| Policy Minimum | 110% |

Note: Total revenue is based on 2024/25 total forecast income excluding non government capital contributions (eg. developer contributions and vested assets).

Liquidity is defined as external debt + committed loan facilities + liquid investments, including bank overdraft facility, divided by existing external debt.

Statement of Financial Performance

for the period ending Feb 2025 (Pd8)

| | Year To Date (\$000's) | | | Full Year (\$000's) | | | | | | |
|---|------------------------|------------------|---------------|---------------------|------------------------|---------------------|---------------------------|--------------------|-----------------------|-----------------------------|
| | YTD Actual | Total Budget YTD | Variance | LTP Budget | Budget Brought Forward | Total Annual Budget | Actual vs Budget Variance | Actual vs Budget % | Total Annual Forecast | Forecast vs Budget Variance |
| Operational Income | | | | | | | | | | |
| Rates - general (excl water supply rates) | 73,210 | 73,326 | 115 | 109,989 | - | 109,989 | 36,778 | 67% | 109,989 | - |
| Rates - penalties | 1,057 | 1,169 | 112 | 1,518 | - | 1,518 | 461 | 70% | 1,518 | - |
| Fees & charges (inc water supply rates) | 14,662 | 15,959 | 1,297 | 22,483 | - | 22,483 | 7,821 | 65% | 22,483 | 0 |
| Central Govt Subsidies - Admin | - | - | - | - | - | - | - | 0% | - | - |
| Central Govt Subsidies - Operational | 11,302 | 10,568 | 733 | 19,294 | - | 19,294 | 7,993 | 59% | 19,597 | 303 |
| Other Income | 4,425 | 2,018 | 2,407 | 3,027 | - | 3,027 | 1,398 | 146% | 3,027 | - |
| Dividend Income | 0 | 5,500 | 5,500 | 5,500 | - | 5,500 | 5,500 | 0% | 5,500 | - |
| Capital Income | | | | | | | | | | |
| Central Govt Subsidies - New Works | 3,995 | 5,569 | 1,575 | 27,573 | 5,342 | 32,915 | 28,921 | 12% | 42,395 | 9,480 |
| Central Govt Subsidies - Renewals | 4,374 | 6,882 | 2,509 | 19,061 | 901 | 19,962 | 15,588 | 22% | 23,804 | 3,841 |
| Development Contributions | 79 | - | 79 | - | - | - | 79 | 100% | - | - |
| Other Contributions | 1,217 | 1,195 | 22 | - | 2,732 | 2,732 | 1,516 | 45% | 2,732 | - |
| Total Operating Income | 114,320 | 122,187 | 7,867 | 208,446 | 8,975 | 217,421 | 103,101 | 53% | 231,046 | 13,625 |
| Operational Expenditure | | | | | | | | | | |
| Staff related costs | 25,838 | 27,166 | 1,328 | 41,501 | - | 41,501 | 15,663 | 62% | 41,676 | 175 |
| Contractor Fees | 32,456 | 46,864 | 14,408 | 51,085 | - | 51,085 | 18,629 | 64% | 51,913 | 828 |
| Professional Fees | 4,250 | 7,122 | 2,871 | 7,583 | - | 7,583 | 3,333 | 56% | 7,542 | 41 |
| External Services | 6,874 | 6,784 | 91 | 10,176 | - | 10,176 | 3,301 | 68% | 10,436 | 261 |
| Legal Costs | 243 | 459 | 216 | 688 | - | 688 | 445 | 35% | 703 | 15 |
| General expenses | 11,097 | 10,841 | 257 | 15,872 | - | 15,872 | 4,775 | 70% | 15,543 | 329 |
| Grants and donations | 2,694 | 1,739 | 955 | 2,609 | - | 2,609 | 85 | 103% | 2,609 | - |
| Rate remissions | 2,561 | 1,827 | 734 | 2,155 | - | 2,155 | 406 | 119% | 2,155 | - |
| Allocations (direct and indirect) | - | 0 | 0 | 0 | - | 0 | 0 | 0% | 0 | - |
| Interest costs | 4,178 | 4,520 | 342 | 6,780 | - | 6,780 | 2,602 | 62% | 6,780 | - |
| Sub total | 90,192 | 107,321 | 17,129 | 138,449 | - | 138,449 | 48,257 | 65% | 139,358 | 909 |
| Depreciation and other asset costs | 34,201 | 35,740 | 1,540 | 53,611 | - | 53,611 | 19,410 | 64% | 53,611 | - |
| Gain/Loss on Disposal | 3,135 | - | 3,135 | - | - | - | 3,135 | 100% | - | - |
| Total Operational Expenditure | 127,528 | 143,061 | 15,534 | 192,059 | - | 192,059 | 64,532 | 66% | 192,968 | 909 |
| Net Operating Deficit | 13,207 | 20,875 | 7,667 | 16,386 | 8,975 | 25,362 | 38,569 | | 38,078 | 12,716 |

Statement of Capital Performance

for the period ending Feb 2025 (Pd8)

| | Year To Date (\$000's) | | | Full Year (\$000's) | | | | | | |
|----------------------------------|------------------------|-----------------|---------------|---------------------|------------------------|---------------------|---------------------------|--------------------|-----------------------|-----------------------------|
| | YTD Actual | Total Budget | Variance | LTP Budget | Budget Brought Forward | Total Annual Budget | Actual vs Budget Variance | Actual vs Budget % | Total Annual Forecast | Forecast vs Budget Variance |
| District Facilities | 6,791 | 6,056 - | 735 | 11,612 | 10,929 | 22,541 | 15,750 | 30% | 22,765 | 224 |
| Environmental Management | 129 | - - | 129 | 160 | - | 160 | 31 | 80% | 171 | 11 |
| Roading and Footpaths | 17,353 | 18,948 | 1,595 | 44,358 | 11,519 | 55,877 | 38,524 | 31% | 88,693 | 32,816 |
| Wastewater | 7,950 | 5,170 - | 2,780 | 32,057 | 13,388 | 45,446 | 37,495 | 17% | 39,368 | 6,077 |
| Stormwater | 386 | 925 | 539 | 11,394 | 2,387 | 13,781 | 13,395 | 3% | 13,781 | - |
| Solid Waste Management | 216 | 61 - | 154 | 1,156 | 128 | 1,285 | 1,069 | 17% | 1,323 | 39 |
| Water Supply | 3,029 | 2,543 - | 486 | 25,494 | 4,695 | 30,189 | 27,160 | 10% | 14,054 | 16,135 |
| Corporate Services | 8,673 | 302 - | 8,372 | 9,389 | 1,496 | 10,885 | 2,212 | 80% | 10,885 | - |
| Strategic Relationships | - | - | - | - | - | - | - | 0% | - | - |
| Planning & Policy | - | - | - | - | - | - | - | 0% | - | - |
| Drainage | 124 | 153 | 29 | - | 153 | 153 | 29 | 81% | 153 | - |
| Community & Engagement | 796 | 252 - | 544 | 7,252 | 1,173 | 8,425 | 7,630 | 9% | 8,425 | - |
| Cycle Trail | 1,226 | - - | 1,226 | 4,000 | - | 4,000 | 2,774 | 31% | 4,000 | - |
| Total Capital Expenditure | 46,673 | 34,410 - | 12,263 | 146,873 | 45,870 | 192,743 | 146,069 | 24% | 203,619 | 10,877 |

Analysis of Controllable Income and Expenditure by LTP Group

| Income | Year To Date (\$000's) | | | Full Year (\$000's) | | | | | | |
|-------------------------------|------------------------|---------------|--------------|---------------------|------------------------|---------------------|---------------------------|--------------------|-----------------------|-----------------------------|
| | YTD Actual | Total Budget | Variance | LTP Budget | Budget Brought Forward | Total Annual Budget | Actual vs Budget Variance | Actual vs Budget % | Total Annual Forecast | Forecast vs Budget Variance |
| District Facilities | 1,884 | 1,233 - | 651 | 1,541 | 206 | 1,747 - | 137 | -108% | 1,747 | - |
| Environmental Management | 5,408 | 5,529 | 121 | 8,086 | - | 8,086 | 2,678 | -67% | 8,086 | - |
| Roading and Footpaths | 20,397 | 23,921 | 3,525 | 49,137 | 6,028 | 55,166 | 34,769 | -37% | 83,933 | 28,767 |
| Wastewater | 430 | 543 | 114 | 1,940 | 1,791 | 3,731 | 3,301 | -12% | 3,671 | 60 |
| Stormwater | 79 | - | 79 | - | - | - | 79 | -100% | - | - |
| Solid Waste Management | 1,731 | 2,136 | 405 | 3,204 | - | 3,204 | 1,473 | -54% | 3,204 | - |
| Water Supply | 7,514 | 7,284 - | 230 | 25,211 | 942 | 26,153 | 18,639 | -29% | 11,070 | 15,082 |
| Corporate Services | 1,952 | 1,137 - | 815 | 1,699 | 9 | 1,708 - | 244 | -114% | 1,708 | - |
| Strategic Relationships | 6 | 167 | 161 | 250 | - | 250 | 244 | -2% | 250 | - |
| Planning & Policy | 220 | 7 - | 213 | 10 | - | 10 - | 210 | -2200% | 10 | - |
| Drainage | - | - | - | - | - | - | - | 0% | - | - |
| Community & Engagement | 384 | 235 - | 149 | 361 | - | 361 - | 23 | -106% | 361 | - |
| Cycle Trail | 49 | - | 49 | - | - | - | 49 | -100% | - | - |
| Total Operating Income | 40,053 | 42,192 | 2,139 | 91,439 | 8,975 | 100,414 | 60,361 | 40% | 114,039 | 13,625 |

| Operational Expenditure | Year To Date (\$000's) | | | Full Year (\$000's) | | | | | | |
|---------------------------|------------------------|----------------|---------------|---------------------|------------------------|---------------------|---------------------------|--------------------|-----------------------|-----------------------------|
| | YTD Actual | Total Budget | Variance | LTP Budget | Budget Brought Forward | Total Annual Budget | Actual vs Budget Variance | Actual vs Budget % | Total Annual Forecast | Forecast vs Budget Variance |
| District Facilities | 9,011 | 8,848 - | 163 | 13,265 | - | 13,265 | 4,254 | 68% | 13,424 | 159 |
| Environmental Management | 8,216 | 8,518 | 302 | 12,979 | - | 12,979 | 4,762 | 63% | 13,077 | 98 |
| Roading and Footpaths | 17,507 | 33,762 | 16,255 | 27,948 | - | 27,948 | 10,441 | 63% | 28,513 | 565 |
| Wastewater | 9,981 | 10,022 | 41 | 15,037 | - | 15,037 | 5,056 | 66% | 15,018 | 19 |
| Stormwater | 488 | 640 | 151 | 964 | - | 964 | 475 | 51% | 964 | - |
| Solid Waste Management | 4,342 | 3,868 - | 473 | 5,834 | - | 5,834 | 1,492 | 74% | 5,834 | - |
| Water Supply | 7,462 | 6,489 - | 973 | 9,770 | - | 9,770 | 2,308 | 76% | 9,751 | 19 |
| Corporate Services | 16,448 | 16,354 - | 94 | 24,192 | - | 24,192 | 7,744 | 68% | 24,267 | 75 |
| Strategic Relationships | 3,616 | 4,576 | 960 | 6,916 | - | 6,916 | 3,300 | 52% | 6,916 | - |
| Planning & Policy | 3,802 | 4,731 | 929 | 7,160 | - | 7,160 | 3,358 | 53% | 7,210 | 50 |
| Drainage | 144 | 150 | 6 | 225 | - | 225 | 82 | 64% | 225 | - |
| Community & Engagement | 4,443 | 4,249 - | 194 | 6,487 | - | 6,487 | 2,044 | 68% | 6,487 | - |
| Cycle Trail | 555 | 595 | 40 | 893 | - | 893 | 338 | 62% | 893 | - |
| Total Direct Costs | 86,014 | 102,801 | 16,787 | 131,669 | - | 131,669 | 45,655 | 65% | 132,577 | 909 |

Capital Spend Analysis

as at 28-Feb-2025

| LTP Group | YTD (\$000's) | Commitments | Full Year (\$000's) | | | | | | | |
|---------------------------------------|---------------|---------------|---------------------|----------------------|---------------------|--------------------|-----------------------|----------------------|----------------------|-----------------------------|
| | YTD Actual | | LTP Budget | Carry Forward Budget | Total Annual Budget | Actual vs Budget % | Total Annual Forecast | Actual vs Forecast % | Forecast vs Budget % | Forecast vs Budget Variance |
| District Facilities | 6,361 | 2,242 | 9,718 | 7,317 | 17,035 | 37.3% | 17,339 | 36.7% | 102% | 304 |
| Wastewater | 7,710 | 6,682 | 29,457 | 13,388 | 42,846 | 18.0% | 36,768 | 21.0% | 86% | (6,077) |
| Water Supply | 2,614 | 2,307 | 20,393 | 3,298 | 23,691 | 11.0% | 9,756 | 26.8% | 41% | (13,935) |
| Stormwater | 502 | 2,553 | 9,455 | 2,540 | 11,995 | 4.2% | 11,995 | 4.2% | 100% | 0 |
| Solid Waste | 216 | 44 | 1,156 | 128 | 1,285 | 16.8% | 1,323 | 16.3% | 103% | 39 |
| Project Delivery Team Subtotal | 17,402 | 13,827 | 70,179 | 26,673 | 96,852 | 18.0% | 77,182 | 22.5% | 80% | (19,670) |
| Roading & Footpaths | 18,561 | 23,040 | 45,358 | 11,519 | 56,877 | 32.6% | 89,693 | 20.7% | 158% | 32,816 |
| IAM Total | 35,963 | 36,867 | 115,538 | 38,191 | 153,729 | 23.4% | 166,875 | 21.6% | 109% | 13,146 |
| Environmental Management | 115 | 9 | 160 | 0 | 160 | 72.0% | 147 | 78.5% | 92% | (13) |
| Governance & Strategic Administration | 998 | 224 | 1,528 | 1,496 | 3,024 | 33.0% | 3,024 | 33.0% | 100% | 0 |
| Customer Services | 796 | 560 | 7,254 | 1,173 | 8,427 | 9.4% | 8,427 | 9.4% | 100% | 0 |
| Strategic Planning | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0% | 0 |
| Other Total | 1,909 | 793 | 8,942 | 2,669 | 11,612 | 16.4% | 11,598 | 16.5% | 100% | (13) |
| Sub Total | 37,872 | 37,660 | 124,480 | 40,861 | 165,340 | 22.9% | 178,473 | 21.2% | 108% | 13,133 |
| DIA Projects | | | | | | | | | | |
| Water Supply | 119 | 806 | 0 | 1,397 | 1,397 | 8.5% | 1,397 | 8.5% | 100% | 0 |
| Wastewater | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0% | 0 |
| Stormwater | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0% | 0 |
| Total DIA Projects | 119 | 806 | 0 | 1,397 | 1,397 | 8.5% | 1,397 | 8.5% | 100% | 0 |
| E SEO Projects | | | | | | | | | | |
| District Facilities | 436 | 259 | 1,619 | 3,612 | 5,231 | 8.3% | 5,171 | 8.4% | 99% | (60) |
| Environmental Management | 13 | 9 | 0 | 0 | 0 | 0.0% | 24 | 56.7% | 0% | 24 |
| Roading & Footpaths | 18 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0% | 0 |
| Total E SEO Projects | 467 | 268 | 1,619 | 3,612 | 5,231 | 8.9% | 5,194 | 9.0% | 99% | (36) |
| Total | 38,458 | 38,734 | 126,099 | 45,870 | 171,968 | 22.4% | 185,065 | 20.8% | 108% | 13,097 |

Comments

The 'Total Annual Forecast' is what is expected to be spent by 30 June 2025.

The above completion % are based solely on the actual spend to 28-Feb-2025.

Capital spend Analysis by %

The picture below indicates the position if the commitments that are still to be completed are included in the calculations.

as at 28-Feb-2025

| LTP Group | Actual + commitments against total forecast budget |
|---------------------------------------|---|
| | YTD Actual (%) |
| District Facilities | 49.6% |
| Wastewater | 39.1% |
| Water Supply | 50.4% |
| Stormwater | 25.5% |
| Solid Waste | 19.6% |
| Project Delivery Team Subtotal | 40.5% |
| Roading & Footpaths | 46.4% |
| IAM Total | 43.6% |
| Environmental Management | 84.5% |
| Governance & Strategic Administration | 40.4% |
| Customer Services | 16.1% |
| Strategic Planning | 0.0% |
| Other Total | 23.3% |
| Sub Total | 42.3% |
| DIA Projects | |
| Water Supply | 66.2% |
| Wastewater | 0.0% |
| Stormwater | 0.0% |
| Total DIA Projects | 66.2% |
| ESEO Projects | |
| District Facilities | 13.4% |
| Environmental Management | 94.4% |

5.2 HEALTH, SAFETY AND WELLBEING REPORT

File Number: A5116458

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

Authoriser: Jacine Warmington, Group Manager - Strategic Relationships

TAKE PŪRONGO / PURPOSE OF THE REPORT

The purpose of this report is to provide the Te Miromiro – Assurance, Risk and Finance Committee with an overview of key activities related to Health Safety and Wellbeing across the organisation for January – February 2025.

WHAKARĀPOPOTO MATUA / EXECUTIVE SUMMARY

The Health, Safety and Wellbeing (HSW) team is focused on managing FNDC's risks, in particular critical risks. A critical risk is one that will occur infrequently but has serious consequences to health, safety, and well-being should an incident occur.

The report provides an update on critical risk mitigation, HSW training, and other achievements across the organisation.

TŪTOHUNGA / RECOMMENDATION

That Te Miromiro - Assurance, Risk and Finance Committee receive the report health, safety and wellbeing report.

TĀHUHU KŌRERO / BACKGROUND

The health, safety, and well-being (HSW) of employees and stakeholders remain a key priority for the Far North District Council (FNDC). Ensuring a safe and supportive environment is critical not only for regulatory compliance but also for fostering a culture that values the physical and mental health of the workforce.

Critical risks, defined as those with low frequency but high potential impact, pose significant challenges to the organisation. Addressing these risks requires proactive identification, robust mitigation strategies, and continuous monitoring to prevent incidents and protect the well-being of all individuals involved.

This report, covering the period of January and February 2025, highlights the FNDC's ongoing efforts in health, safety, and well-being. It aims to provide the Te Miromiro – Assurance, Risk and Finance Committee with a comprehensive overview of activities, focusing on critical risk management, HSW training initiatives, and key achievements. This information underscores the organisation's commitment to enhancing workplace safety and wellbeing through strategic interventions and continuous improvement.

MATAPAKI ME NGĀ KŌWHIRINGA / DISCUSSION AND NEXT STEPS

Health, Safety, and Wellbeing Achievements

- Engagement with 231 staff around critical risks.
- No lost time injuries (LTIs) due to work injuries.

Hazard and Risk Management

The Health, Safety, and Wellbeing (HSW) team is focused on managing FNDC's risks, particularly critical risks. A critical risk is one that will occur infrequently but has serious consequences to health and safety should an incident occur.

Following consultation with staff in 2023 six critical risks were identified that are involved with activities conducted by FNDC staff. The critical risks identified are listed below:

- Driving on Council business
- Lone working
- Psychosocial hazards
- Contractor management occupational health & safety (OHS)
- Site Visits
- Threatening behaviour towards customer-facing staff

Table 1 shows the various ways the HSW team has proactively collaborated with staff regarding managing critical risks during January and February 2025. 231 staff were engaged through audits, workshops, team talks, and training.

Table 1 – HSW Engagement

| Date | Topic | Team | Attendees | Description |
|------------|--|----------------------------------|-----------|----------------------|
| 20/01/2025 | HSW inductions | | 11 | Staff training |
| 20/01/2025 | HSW inductions | All staff | 12 | Staff training |
| 22/01/2025 | JSA - Psychosocial Hazards introduction* | Kerikeri JBC/Teams | 75 | Staff engagement |
| 26/01/2025 | First Aid Refresher (public event) | Property & Contract Officer | 1 | Staff training |
| 28/01/2025 | JSA - Psychosocial Hazards introduction | Kaikohe HQ/Teams | 40 | Staff engagement |
| 1/02/2025 | Aotearoa Bike Challenge | All Staff | | Wellbeing initiative |
| 3/02/2025 | HSW role profile review | I - Infrastructure Leaders group | 5 | Staff engagement |
| 3/02/2025 | HSW inductions | All staff | 3 | Staff training |
| 4/02/2025 | JSA - Psychosocial Hazards introduction | Kerikeri JBC/Teams | 50 | Staff engagement |
| 12/02/2025 | JSA - Psychosocial Hazards introduction | Kaitaia Te Ahu Centre/Teams | 47 | Staff engagement |
| 13/02/2025 | HSW role profile review | D&O - Monitoring Team | 10 | Staff engagement |
| 17/02/2025 | HSW inductions | All staff | 3 | Staff training |

| | | | | |
|------------|--|-------------------------------------|---|------------------|
| 18/02/2025 | Northland Industry Principals H&S forum | HSW team | 1 | HSW CPD |
| 20/02/2025 | HSW role profile review | D&O - Library & Services programmes | 1 | Staff engagement |
| 25/02/2025 | NZISM - Northland Branch ACC presentation | HSW team | 1 | HSW CPD |
| 26/02/2025 | Masterclass in Managing Psychosocial Risk Pt 2 | HSW | 2 | Staff training |
| 27/02/2025 | HSW role profile review | D&O - Manager - Quality | 1 | Staff engagement |

Job Safety Analysis (JSA) - Psychosocial Hazards Introduction

Job safety analysis of psychosocial hazards. The HSW team have been running a project since last year to analyse and assess the psychosocial hazards associated with working at FNDC. The project had the following stages:

1. Assessment by the HSW team of the current controls and support mechanisms in place to address psychosocial hazards at FNDC.
2. Four workshops titled 'Are we doing enough?' delivered across the organisation where staff were introduced to the concept of psychosocial hazards and the current controls and mechanisms in place (102 staff attended in total).
3. Analysis of the data obtained through the workshops.
4. Attendance of two externally delivered psychosocial hazard training sessions by the HSW team.
5. Production of a psychosocial hazards job safety analysis document (see attachment).
6. Engagement with all staff to introduce the new JSA and collect any commentary (212 staff attended over four sessions).

This project is now complete and will be reviewed in two years' time. The next projects planned by the HSW team are assessment and analysis of lone working, and contractor management. These will commence and be completed in Q4 2025.

HSW incidents

Figure 1 – PeopleSafe stories reported during January and February 2025

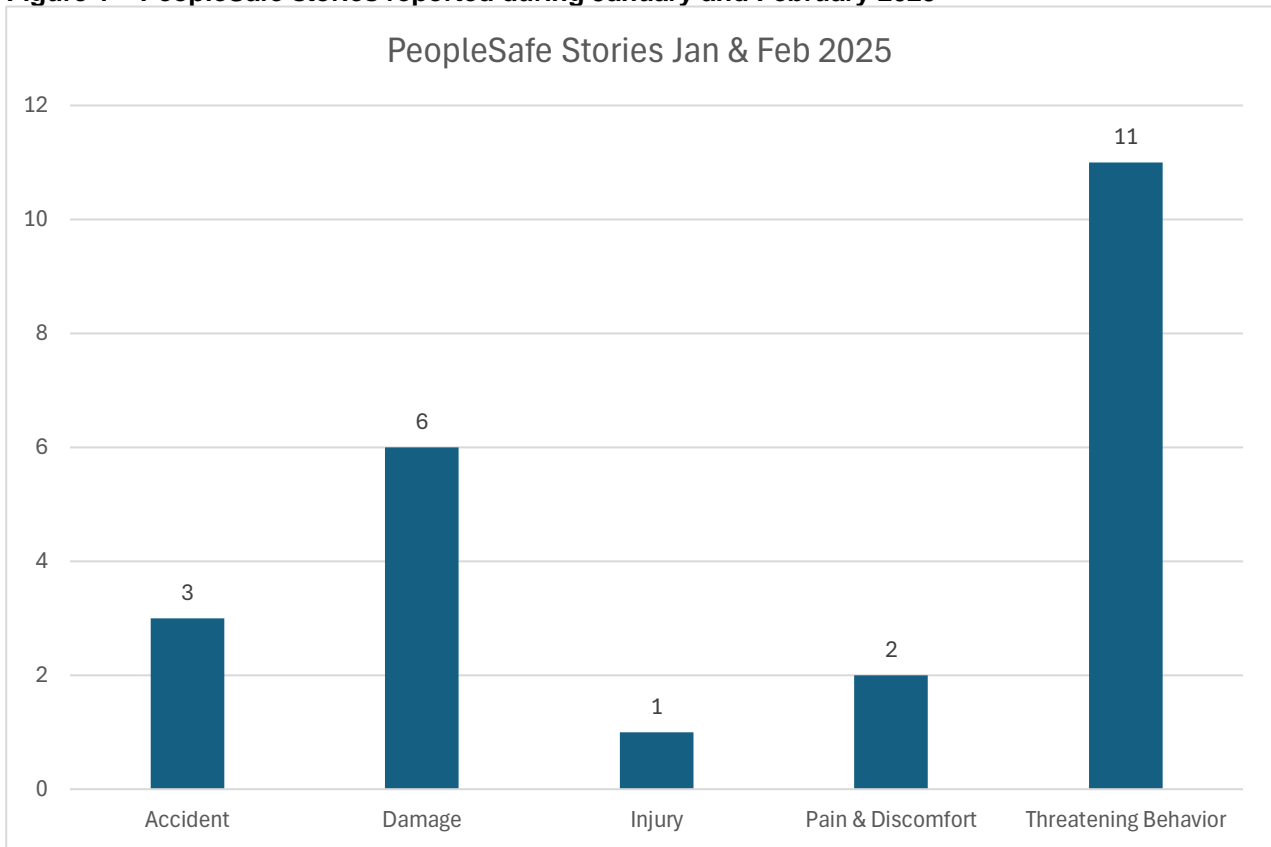


Table 2 - Story type and location of incident reported into PeopleSafe for January and February 2025.

| WHEN DID IT HAPPEN? | STORY TYPE | WHERE |
|---------------------|-----------------------|---|
| 3/01/2025 | THREATENING BEHAVIOUR | LIBRARY TE AHU |
| 6/01/2025 | DAMAGE | OFF SITE (MONITORING-COMPLIANCE-INSPECTION) |
| 10/01/2025 | ACCIDENT | LIBRARY TE AHU |
| 14/01/2025 | THREATENING BEHAVIOUR | LIBRARY KAIKOHE |
| 17/01/2025 | ACCIDENT | WARD KAIKOHE-HOKIANGA |
| 20/01/2025 | INJURY | WARD TE HIKU |
| 28/01/2025 | THREATENING BEHAVIOUR | SERVICE CENTRE - KAWAKAWA |
| 4/02/2025 | THREATENING BEHAVIOUR | OFF SITE (MONITORING-COMPLIANCE-INSPECTION) |
| 5/02/2025 | THREATENING BEHAVIOUR | CAR PARK - JOHN BUTLER CENTRE |
| 7/02/2025 | THREATENING BEHAVIOUR | LIBRARY KAIKOHE |
| 10/02/2025 | THREATENING BEHAVIOUR | LIBRARY KAIKOHE |
| 12/02/2025 | ACCIDENT | WARD KAIKOHE-HOKIANGA |
| 12/02/2025 | DAMAGE | CAR PARK - JOHN BUTLER CENTRE |
| 13/02/2025 | THREATENING BEHAVIOUR | SERVICE CENTRE - KAWAKAWA |
| 13/02/2025 | PAIN & DISCOMFORT | SERVICE CENTRE - KAWAKAWA |
| 13/02/2025 | DAMAGE | SERVICE CENTRE - KAIKOHE |
| 18/02/2025 | PAIN & DISCOMFORT | KAIKOHE - MEMORIAL HALL |
| 19/02/2025 | DAMAGE | WARD TE HIKU |
| 19/02/2025 | DAMAGE | SERVICE CENTRE - JOHN BUTLER CENTRE |
| 20/02/2025 | THREATENING BEHAVIOUR | OFF SITE (MONITORING-COMPLIANCE-INSPECTION) |
| 24/02/2025 | THREATENING BEHAVIOUR | DIGITAL COMMUNICATION |
| 26/02/2025 | THREATENING BEHAVIOUR | SERVICE CENTRE - KAWAKAWA |
| 26/02/2025 | DAMAGE | VENTIA MAINTAINED FNDC ASSET |

PeopleSafe

PeopleSafe is FNDC's Health and Safety reporting database for all work-related injuries, incidents, accidents, near misses, risks, hazards, discomfort, and pain. It is a requirement under the Health and Safety at Work Act (2015) for FNDC to provide a platform to report such incidents.

The most frequently reported incidents are threatening behaviour, which are listed as critical risks. 23 HSW incidents were entered into PeopleSafe during January and February 2025, up from 16 incidents reported during November and December 2024.

Staff warning flags

No staff warning flags (SWFs) were raised by staff during January and February 2025 for threatening behaviour.

What is a SWF?

- SWFs are memo alert pop-ups in Pathways that open automatically when an address or person has a SWF allocated against them.
- The SWF will warn employees of hazards associated with the person or address.
- SWFs are usually created because of abusive, violent, or dangerous behaviour by the occupant of the address. Other hazards, such as dangerous dogs, may be listed.

Health Safety and Wellbeing of Elected Members when undertaking Council business

It is recognised that elected members in their governance role are asked to attend meetings with residents/ratepayers/general public and sometimes at private residences. It is strongly recommended that elected members contact appropriate council staff or the HSW team, to confirm whether or not there are SWFs either on the person/people or address before accepting meetings.

Elected members can have any stories relating to injuries, incidents, or accidents (including near misses, risks, hazards, etc.) they are aware of, logged in PeopleSafe by contacting Democracy Services who will input information on their behalf.

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

There are no financial implications.

ĀPITIHINGA / ATTACHMENTS

1. **JSA - Psychosocial hazards - A5116466** [↓](#) 

5.3 FNHL QUARTERLY REPORT - DECEMBER 2024

File Number: A5117714

Author: Elbie Serfontein, Executive Assistant to General Manager

Authoriser: Charlie Billington, Group Manager - Corporate Services

TAKE PŪRONGO / PURPOSE OF THE REPORT

Present Far North Holdings Limited's (FNHL) December 2024 quarterly report.

WHAKARĀPOPOTO MATUA / EXECUTIVE SUMMARY

To provide FNHL's December 2024 quarterly report, issued in accordance with Part 5, Section 67 of the Local Government Act.

TŪTOHUNGA / RECOMMENDATION

That Te Miromiro - Assurance, Risk and Finance Committee receive FNHL Quarterly Report - December 2024.

TĀHUHU KŌRERO / BACKGROUND

In accordance with Part 5, Section 67 of the Local Government Act 2002 and FNHL Statement of Intent, FNHL submit a quarterly report to Council on the activities of the Group - Far North Holdings Limited, Bay of Islands Marina Limited, Far North Housing Limited and Northern Housing Limited.

MATAPAKI ME NGĀ KŌWHIRINGA / DISCUSSION AND NEXT STEPS

The purpose of this quarterly report is for the Board to provide Council with:

- An update on key achievements and activities during the quarter.
- Quarterly performance and progress against key SOI targets.
- Unaudited financial results for the quarter.
- Health & Safety reporting as required by the SOI.

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

There are no financial implications for this update report.

ĀPITIHINGA / ATTACHMENTS

1. FNHL Report to Shareholder Issued Feb 2025 (quarter ending Dec 2024) - A5118323 [↓](#)



5.4 REVENUE RECOVERY REPORT AS AT 31 DECEMBER 2024

File Number: A5076088

Author: Zena Tango, Team Leader - Transaction Services

Authoriser: Charlie Billington, Group Manager - Corporate Services

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 2024-25 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 report Revenue Recovery Report as at 31 December 2024.

TĀHUHU KŌRERO / BACKGROUND

This document has been prepared to outline the arrears balances for rates, water, and Sundry debt as of 31 December 2024 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. General Title rates and General Title Water rates total arrears balance has decreased since the last reporting period. Please note we are still observing the continued impact of last year's cost-of-living increase into this rating year. As prices for essential goods and services such as housing, food and fuel are still increasing this is creating a challenging economic environment for many households. (See footnote A.1 in attachments)

General Title Rates and Water Debt

Key actions since the last report:

- The Revenue recovery team have been proactively calling ratepayers after Rating instalment 1 2024-2025.
- Pre-called 500 properties that have a Mortgage to set up a payment plan before Mortgage demand process is initiated.
- Mortgage demand process initiated for 3 financial institutions.
- Mortgage final demand for 1 financial institution has been issued and payment received.
- High Court application lodged for Rating Sale.

Next actions:

- Complete reporting for remaining properties with mortgages and commence pre-mortgage demand calling.
- Prepare and issue mortgage demand to the final major financial institutions after 01 March 2025 once pre-mortgage demand has been completed.
- Initiate abandoned land process with external Law firm.

- Engage resources within the Revenue Recovery team for collection of outstanding debt for rates and sundry debtors.

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.
- 41% of properties only have last year's rates in arrears and 18% 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.
- 12% 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 since the start of the year of which 11% was for Māori Freehold land remissions. The water rates have decreased since the start of the year. (See footnote A.2 in attachments)

The Whenua Māori Working Group have been working on the following:

Property Reviews

A total arrears balance of \$505,947 has been written off Far North District Council rates since the start of the Whenua Māori Working Group

Since the last report the total CE write-offs completed this rating year is \$283,351.

Marae Visits

The marae hui kicked off Saturday 23 November at Waipuna Marae followed by Ōtiria Marae 16 December. The consensus received was welcoming and provided Council staff with valuable feedback from constituents. Feedback was also provided by Elected Members that attended these hui.

The bookings for the next marae hui are:

| Day | Date | Marae | Time |
|------------|-------------|-------------------------------------|-------------|
| Friday | 14 March | Haititaimarangai Marae, Whatuwhiwhi | 3pm – 8pm |
| Monday | 7 April | Roma Marae, Ahipara | 10am – 3pm |

Council's Communications team have been distributed to external stakeholders and partners via email, and the information has been added to our website and social media channels.

It is proposed that the FNDC Multimedia Strategy & Communications Advisor attend a Marae and make a short film of the day.

Waitangi Day

Participants of the rates relief working group attended the stall that Far North District Council had already secured to advertise the upcoming marae hui. Information on Whenua Māori and the next planned hui at Haititaimarangai Marae.

Sundry debtors debt

The total sundry debtors aged debt balance has increased since the start of the financial year. There have been several significant, diverse sundry invoices raised that have had an impact on reporting. These have now since decreased due to payment being received.

Since the prior report, the building debt has decreased while the debt for resource consents has increased slightly. The revenue recovery team is still collaborating with both teams.


Due to a rise in debt aged 60+ days, Revenue Recovery will provide resources to debt reduction in these areas.

(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 31 Dec attachment - A5076880 [↓](#) 

5.5 RESOURCE CONSENT ABATEMENT NOTICE UPDATE

File Number: A5128162

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Authoriser: Tanya Proctor, Head of Infrastructure

TAKE PŪRONGO / PURPOSE OF THE REPORT

The purpose of this report is to provide Te Miromiro Committee members with an update of outstanding Resource Consent Abatement Notices issued by Northland Regional Council.

WHAKARĀPOPOTO MATUA / EXECUTIVE SUMMARY

- Northland Regional Council is the regulator charged with ensuring compliance with the conditions of consent issued under the provisions of the Resource Management Act 1991.
- Non-compliance with conditions of consents can result in enforcement action by the regulator. An abatement notice is generally the first enforcement action taken and act as a record of the non-compliance. These can be followed by further enforcement action should the non-compliance continue.
- Council holds multiple resource consents required for the delivery and operation of water, wastewater, stormwater, solid waste and community facilities to Far North communities.
- Non-compliance can represent an environmental, operational, reputational, and financial/legal risk depending on the non-compliance.
- There are seven outstanding abatement notices as at the date of this report.
- Council's aim is to be fully compliant with all consent conditions, with no abatement notices outstanding.

TŪTOHUNGA / RECOMMENDATION

That Te Miromiro - Assurance, Risk and Finance Committee receive the report Resource Consent Abatement Notice Risk Profile.

TĀHUHU KŌRERO / BACKGROUND

Council holds multiple resource consents required to provide water, wastewater, stormwater, solid waste and community facilities throughout the Far North District.

Resource consents are issued under the provision of the Resource Management Act 1991 (the RMA) by Northland Regional Council. Any activity that contravenes, or is likely to contravene the RMA, (any Regulations, a Rule in a Plan, or a condition of a Resource Consent) can result in an Abatement Notice being issued - s322(1)(a)(i) by Northland Regional Council.

To have an abatement notice cancelled Council must investigate the cause of the non-compliance, establish the required mitigation to achieve compliance, and liaise with Northland Regional Council to agree compliance has been achieved and unlikely to recur.

Non-compliance presents the following risks for Council:

- Environmental – possible risk from contamination.
- Operational – process / resourcing improvement required.
- Financial & Legal – possibility of fines and/or prosecution.
- Reputational – local / national media reporting reducing trust within the community and the Regulator (Northland Regional Council).

Residual risk is the expected risk remaining after all mitigation actions have been completed, compliance achieved, and the abatement notice cancelled.

It is the aim of Council to be fully compliant with all consent conditions and have no abatement notices outstanding.

Non-compliance can happen for several reasons, such as missing data or non-compliant discharges, and are treated seriously by Council given that further action from the regulator may include fines or prosecution.

The process followed on receipt of an abatement notice includes:

- Acknowledge receipt of the notice
- Investigate the non-compliance with the conditions of the consent
- Verify the non-compliance
- Investigate the steps to mitigate the non-compliance and immediately notify the regulator of these steps with a timeframe
- Follow up mitigation actions either weekly or monthly according to the nature of the non-compliance
- On achieving compliance we notify the regulator and request for the notice to be removed.

MATAPAKI ME NGĀ KŌWHIRINGA / DISCUSSION AND NEXT STEPS

Council entered the current financial year with three long-standing abatement notices in place:

- Ōpononi/Omāpere Wastewater Treatment Plant
- Kaitiāia Wastewater Network Overflows
- Ahipara Wastewater Treatment Plant

Regular updates on progress towards the removal of Abatement Notices are provided to Te Koukou – Transport and Infrastructure Committee.

A link to the March 2025 report is provided here:

[Agenda of Te Koukou - Transport and Infrastructure Committee Meeting - Wednesday, 19 March 2025](#)

At the date of this report, a total of seven (7) Abatement Notices remain outstanding - Water (1), Wastewater (4), District Facilities (1), and Solid Waste (1).

The table below categorises these Abatement Notices as:

Key:

| | | |
|--------|--|---|
| High | Long term or not resolvable short term | Several high-risk factors |
| Medium | Several issues to ensure compliance | Possible escalation of several risk factors |
| Low | Short time to resolve / low cost | Low possibility of escalation |

Abatement Notices ranked low are operations related, with mitigations largely reliant on establishing robust maintenance and audit procedures.

The assessment of residual risk for all notices is low as non-compliance can occur at any time.

Improvements in asset management, operations, compliance audit programme, and support for District Facilities operations are required to support this assessment.

The four (4) Notices issued for the wastewater treatment plants are all ranked High risk as they all relate to contaminant levels.

Mitigation actions are underway for each of these notices, and compliance is expected to result from completion of current maintenance works.

The notice for the Russell Landfill leachate is ranked high as this is a known issue which in turn directly impacts the operation of the wastewater treatment plant. Resolution requires budgetary provision within Solid Waste to address this matter, together a level of service agreement between Solid Waste and Wastewater to actively manage the Landfill consent.

The provision of wastewater discharge reporting for the Kerikeri Sport Complex is ranked high as the regulator has advised that infringements will be issued if compliance is not achieved and maintained. Daily recording by the contractor will be provided to the regulator each quarter as required by the consent.

| Area of Non-compliance | Mitigation actions | Environmental | Operational | Financial/ Legal | Reputational |
|---------------------------------------|--|---------------|-------------|---------------------|--------------|
| Opononi Wastewater Treatment Plant | Planned upgrades as per LTP 24/27 | High | Medium | Medium | High |
| Kaitaia Wastewater Network Overflows | Planned network upgrades as per LTP 24/27 | High | Medium | Medium | High |
| Ahipara Wastewater Treatment Plant | Planned upgrades completed and 6 months compliance achieved March 2025 Application for Abatement cancelled scheduled for April 2025 | High | Medium | Medium | High |
| Waitangi river take | Confirm progress on correct reporting and ensure this is relayed to NRC. | Low | Low | Low | Low |
| Kerikeri Sports complex WW reporting. | Confirmed current monitoring status with contractor. New report due to NRC in May. | Low | Low | High | Low |
| Kohukohu WWTP | Currently desludging work in progress. Compliance to provide updates to NRC. | High | High | High | High |
| Russell landfill | Confirming leachate flow reduction with waste management. | Medium | Low | Low | High |

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

There are no financial implications or budgetary provisions resulting from this information report.

ĀPITIHINGA / ATTACHMENTS

Nil

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 - Risk Management Update | 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 |
| 6.3 - 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 |
| 6.4 - Tender Panel and Procurement Activity Update | 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 s7(2)(i) - the withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations) | 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