



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

# AGENDA

## Te Miromiro - Assurance, Risk and Finance Committee Meeting

**Wednesday, 14 May 2025**

**Time: 10:00 AM**

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



	<b>Authorising Body</b>	Mayor/Council
	<b>Status</b>	Standing Committee
<b>COUNCIL COMMITTEE</b>	<b>Title</b>	Te Miromiro – Assurance Risk and Finance Terms of Reference
	<b>Approval Date</b>	15 December 2022
	<b>Responsible Officer</b>	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 - Assurance, Risk and Finance Committee Meeting**  
**will be held in the Council Chamber, Memorial Ave, Kaikohe on:**  
**Wednesday 14 May 2025 at 10:00 AM**

---

**Te Paeroa Mahi / Order of Business**

<b>1</b>	<b>Karakia Tīmatanga / Opening Prayer .....</b>	<b>7</b>
<b>2</b>	<b>Ngā Whakapāha Me Ngā Pānga Mema / Apologies and Declarations of Interest .....</b>	<b>7</b>
<b>3</b>	<b>Ngā Tono Kōrero / Deputation.....</b>	<b>7</b>
<b>4</b>	<b>Te Whakaaetanga o Ngā Meneti o Mua / Confirmation of Previous Minutes .....</b>	<b>8</b>
4.1	Confirmation of Previous Minutes .....	8
<b>5</b>	<b>Ngā Pūrongo Taipitopito / Information Reports .....</b>	<b>18</b>
5.1	Open Resolutions and Actions Update Introduction .....	18
5.2	Audit Plan for year ending 2024/25 .....	19
5.3	Council financial report for the period ending 31 March 2025.....	47
5.4	Level of Service KPI Quarter 3 Performance Report for 2024-2025 .....	71
5.5	Health, Safety and Wellbeing Report .....	89
5.6	People and Capability Report - January to March 2025 .....	96
<b>6</b>	<b>Te Wāhanga Tūmataiti / Public Excluded .....</b>	<b>111</b>
6.1	Confirmation of Previous Minutes Public Excluded .....	111
6.2	Possible Enforcement Action for Non-compliance.....	111
6.3	Risk Management Update.....	111
6.4	FNDC Current Legal Action Potential Liability Claims .....	112
<b>7</b>	<b>Karakia Whakamutunga / Closing Prayer .....</b>	<b>112</b>
<b>8</b>	<b>Te Kapinga Hui / Meeting Close .....</b>	<b>112</b>



**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:** A5164867

**Author:** Amber Wihongi-Alderton, 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 Miromiro - Assurance, Risk and Finance Committee confirm the minutes of the previous meeting held 8 April 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. **2025-04-08 Te Miromiro - Assurance, Risk and Finance Committee Minutes - A5171568**  
 
2. **Tender Panel and Procurement Activity Update April 2025 - A5171572**  

**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.

<b>He Take Ōkawa / Compliance Requirement</b>	<b>Aromatawai Kaimahi / Staff Assessment</b>
State the level of significance (high or low) of the issue or proposal as determined by the <a href="#">Council's Significance and Engagement Policy</a>	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.

**UNCONFIRMED**

Te Miromiro - Assurance, Risk and Finance Committee Meeting Minutes

8 April 2025

**MINUTES OF FAR NORTH DISTRICT COUNCIL  
TE MIROMIRO - ASSURANCE, RISK AND FINANCE COMMITTEE MEETING  
HELD AT THE COUNCIL CHAMBER, MEMORIAL AVE, KAIKOHE  
ON TUESDAY, 8 APRIL 2025 AT 10:00 AM**

**PRESENT:** Chairperson Mr Graeme McGlinn, Deputy Chairperson John Vujcich, Kōwhai - Deputy Mayor Kelly Stratford, Cr Ann Court, Cr Steve McNally, Cr Penetaui Kleskovic (online)

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

**STAFF PRESENT:** Guy Holroyd (Chief Executive Officer), Angie Thomas (Acting Chief Financial Officer), Emma Healy (Chief of Staff), Charlie Billington (Group Manager – Corporate Services), Jacine Warmington (Group Manager – Strategic Relationships), Roger Ackers (Group Manager – Planning and Policy), Ruben Garcia (Acting Group Manager - Delivery and Operations) (online), Nicole Smith (Acting Group Manager - Community and Engagement) (online), Tanya Proctor (Head of Infrastructure), Carla Ditchfield (Manager – Legal Services), Aisha Huriwai (Manager – Democracy Services), Ian Wilson (Health, Safety and Wellbeing Specialist), Margriet Veenstra (Manager - Property Information & Business Compliance), Joshna Panday (Risk & Assurance Specialist Corporate Services, Kayla Jonas (Manager - People & Capability), Amber Wihongi-Alderton (Democracy Advisor), Ken Lewis (Manager - Communications & Engagement) (online)

### 1 KARAKIA TIMATANGA / OPENING PRAYER

Kōwhai - Deputy Mayor Kelly Stratford opened the meeting with a karakia at 10:02 AM.

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

Declaration of Interest received from Chair Graeme McGlinn advising appointment to West Coast Regional Assurance and Risk Committee.

#### APOLOGY

##### RESOLUTION 2025/7

Moved: Kōwhai - Deputy Mayor Kelly Stratford

Seconded: Cr Steve McNally

##### Recommendation:

a) That the apology received from Kahika - Mayor Moko Tepania be accepted and leave of absence granted; and

b) an apology from Chair Graeme McGlinn for lateness be accepted.

**CARRIED**

### 3 NGĀ TONO KŌRERO / DEPUTATION

There were no deputations.

**UNCONFIRMED**

Te Miromiro - Assurance, Risk and Finance Committee Meeting Minutes

8 April 2025

**4 NGĀ KŌRERO A TE HEAMANA / CHAIRPERSON ANNOUNCEMENTS**

Opening remarks from Deputy-Chair John Vujcich noted the Chairperson's estimated time of arrival.

An update on Northland's 'light touch' regional deal noted the application has been submitted and made available publicly.

**5 TE WHAKAAETANGA O NGĀ MENETI O MUA / CONFIRMATION OF PREVIOUS MINUTES****5.1 CONFIRMATION OF PREVIOUS MINUTES**

Agenda item 4.1 document number A5113328, pages 12 - 17 refers

**RESOLUTION 2025/8**

Moved: Kōwhai - Deputy Mayor Kelly Stratford

Seconded: Deputy Chairperson John Vujcich

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

**CARRIED****6 NGĀ PŪRONGO TAIPITOPITO / INFORMATION REPORTS****6.1 COUNCIL FINANCIAL REPORT FOR THE PERIOD ENDING 28 FEBRUARY 2025**

Agenda item 5.1 document number A5105286, pages 18 - 42 refers

**RESOLUTION 2025/9**

Moved: Kōwhai - Deputy Mayor Kelly Stratford

Seconded: Cr Steve McNally

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

**CARRIED**

*At 10:20 AM Cr Penetaui Kleskovic joined the meeting online.*

**6.2 HEALTH, SAFETY AND WELLBEING REPORT**

Agenda item 5.2 document number A5116458, pages 43 - 53 refers

**RESOLUTION 2025/10**

Moved: Kōwhai - Deputy Mayor Kelly Stratford

Seconded: Deputy Chairperson John Vujcich

**That Te Miromiro - Assurance, Risk and Finance Committee receive the report Health, Safety and Wellbeing Report.**

**CARRIED**

**UNCONFIRMED**

Te Miromiro - Assurance, Risk and Finance Committee Meeting Minutes

8 April 2025

**6.3 REVENUE RECOVERY REPORT AS AT 31 DECEMBER 2024**

Agenda item 5.4 document number A5076088, pages 66 - 74 refers

**RESOLUTION 2025/11**

Moved: Kōwhai - Deputy Mayor Kelly Stratford

Seconded: Deputy Chairperson John Vujcich

**That Te Miromiro - Assurance, Risk and Finance Committee receive the report Revenue Recovery Report as at 31 December 2024.****CARRIED***At 10.45 AM Chair Graeme McGlenn arrived at the meeting**At 10.46 AM FNHL representatives Lisa Parkes and Robert Binney arrived.***6.4 FNHL QUARTERLY REPORT - DECEMBER 2024**

Agenda item 5.3 document number A5117714, pages 54 - 65 refers

**RESOLUTION 2025/12**

Moved: Kōwhai - Deputy Mayor Kelly Stratford

Seconded: Deputy Chairperson John Vujcich

**That Te Miromiro - Assurance, Risk and Finance Committee receive FNHL Quarterly Report - December 2024.****CARRIED***Apologies received from Andy Nock, FNHL CE***6.5 RESOURCE CONSENT ABATEMENT NOTICE UPDATE**

Agenda item 5.5 document number A5128162, pages 75 - 79 refers

**RESOLUTION 2025/13**

Moved: Deputy Chairperson John Vujcich

Seconded: Kōwhai - Deputy Mayor Kelly Stratford

**That Te Miromiro - Assurance, Risk and Finance Committee receive the report Resource Consent Abatement Notice Risk Profile.****CARRIED***At 11:03 AM Cr Penetaui Kleskovic left the meeting**At 11.25 AM Kōwhai Kelly Stratford left the meeting**At 11.28 AM Kōwhai Kelly Stratford left the meeting***7 TE WĀHANGA TŪMATAITI / PUBLIC EXCLUDED**

**UNCONFIRMED**

Te Miromiro - Assurance, Risk and Finance Committee Meeting Minutes

8 April 2025

**RESOLUTION TO EXCLUDE THE PUBLIC****RESOLUTION 2025/14**

Moved: Cr Steve McNally

Seconded: Kōwhai - Deputy Mayor Kelly Stratford

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

<b>General subject of each matter to be considered</b>	<b>Reason for passing this resolution in relation to each matter</b>	<b>Ground(s) under section 48 for the passing of this resolution</b>
<b>6.1 - Confirmation of Previous Minutes Public Excluded</b>	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
<b>6.2 - Risk Management Update</b>	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
<b>6.3 - FNDC Current Legal Action Potential Liability Claims</b>	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
<b>6.4 - Tender Panel and Procurement Activity Update</b>	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

**CARRIED**

**UNCONFIRMED**

Te Miromiro - Assurance, Risk and Finance Committee Meeting Minutes

8 April 2025

**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:

- Summary of the Procurement Tender Panel report excluding sensitive information to be released to the public.

**Attachment:**

Tender Panel and Procurement Activity Update April 2025 – A5171572

**8 KARAKIA WHAKAMUTUNGA / CLOSING PRAYER**

At 12:38 PM Kōwhai - Deputy Mayor Kelly Stratford closed the meeting with a karakia.

**9 MEETING CLOSE**

The meeting closed at 12:38PM.

The minutes of this meeting will be confirmed at the Te Miromiro - Assurance, Risk and Finance Committee Meeting held on 14 May 2025.

.....  
**CHAIRPERSON**



www.fndc.govt.nz  
 Memorial Ave, Kaikohe 0440  
 Private Bag 752, Kaikohe 0440

askus@fndc.govt.nz  
 Phone 0800 820 029  
 Phone 09 401 5200

## Tender Panel and Procurement Activity Update 1 Oct – 31 Dec 2025.

Reporting Officer: Michelle Sharp, Team Leader Project Management Office  
 Date: 8 April 2025

### Take Purongo / Purpose of the Report

To provide Elected members with an update on procurements reviewed by the Tender Panel since the last report, and oversight of procurement activity during the reporting period 1 October – 31 December 2024.

This is a summary of the report presented to the Te Miromiro Assurance Risk and Finance Committee on 8 April 2025, excluding any commercially sensitive information.

### Whakarapopoto Matua / Executive Summary

#### Reporting period 1 October – 31 December 2024.

- 3 Tender Panel meetings held to review 4 procurements.
- 28 procurements to the value of \$13,043,859 were registered and managed.
- 34% of procurements awarded were to companies in the Northland region.
- 57% of total procurements were direct awards, up from 52% last period.

#### 2024 Calendar Year insights

Insights around contracts awarded for the calendar year 2024 have also been included in this report.

- Top 10 suppliers account for 56 out of the 139 contracts awarded. Ventia is our top supplier with a total of 34 contracts awarded.
- \$134 million worth of contracts were awarded in 2024 – of that:
  - Contracts to the value of \$69 million were granted to local Far North suppliers.
  - Contracts to the value of \$9 million were granted to wider Northland suppliers
  - Contracts to the value of \$56 million were granted to suppliers in the rest of NZ.
- Direct awards were 54% of total procurements by count (11% by \$value).

### Ngā kōrerorero | Discussion

Council is accountable to ratepayers for how funds are spent. This report provides assurance to Governance and Senior Leadership that procurement decisions uphold accountability, probity, and financial prudence while meeting audit and public scrutiny requirements

#### Tender Panel Meetings

The Tender Panel provides management oversight and transparency to high risk, value or impact procurements, or where there has been a requested exemption to the procurement policy guidance.

The panel comprises senior management across the council, including the General Manager of Corporate Services as chair, along with representatives from Legal, Finance, Risk, Operations and Health, Safety, and Wellbeing. This composition ensures a comprehensive range of knowledge is applied to procurement decisions, enhancing the quality and integrity of the process.

2

The Tender panel does not carry any delegated financial authority (DFA). Its role is to review and endorse procurements ensuring they meet all necessary criteria before advancing to the next stage. Financial decisions remain within the established DFA, including relevant committees and Council.

Three Tender Panel meetings were held to review four procurements – two were high value procurements over \$1m, and two were seeking an exemption to the procurement policy as the approach was either a direct award or closed tender rather than open tender due to the specialist nature of the procurement or limited supply market.

#### Procurement Assurance Report 1 October – 31 December 2024

There was a slight increase in the number of direct awards this quarter at 57% up from 52% last period. While this suggests there is progress to be made, efforts remain focussed on ensuring that procurement strategies balance the use of direct awards with achieving optimal value for money when deciding on best procurement approach.

Approach	Number	Value	Percentage
Closed Tender	3	\$ 1,648,125.00	11%
Direct Award	16	\$ 3,150,274.90	57%
Existing Contract / Variation	5	\$ 570,278.87	18%
Open Tender	4	\$ 7,635,181.00	14%
<b>Total</b>	<b>28</b>	<b>\$13,003,859.77</b>	<b>100%</b>

#### Local Impact

The impact of our procurement decisions on the local district has decreased for this reporting period, while the impact on the wider Northland region has increased by 15%.

Contracts Awarded over \$50,000	Oct - Dec 24	Jul - Sep 24
Local to District	6%	23%
Local to Northland	28%	13%
Rest of NZ / Other	66%	64%
<b>Total</b>	<b>100%</b>	<b>100%</b>

Table 1 - Local Impact

6% of the registered procurements over \$50,000 have been awarded to suppliers based in our district while the contracts awarded to the wider Northland region increased to 28%, up from 13% in the previous quarter. The fluctuating nature of this metric indicates alignment with the LTP planning rhythm where contracts to professional services suppliers for detailed design or feasibility are usually awarded to national suppliers due to a lack of local professional services.

#### Risk Assessment

An internal risk assessment has been carried out by the Procurement Specialist and peer reviewed by the Team Leader Project Management Office. Purchase requisition reporting from TechOne is used to determine the level of compliance with Council procurement policy. This also ensures all procurements are captured and provides a method to track procurements through to contract award. The risk assessment identified the following:

1. Staff are self-registering procurements, albeit some in retrospect.
2. Procurement registration actions are being followed.
3. The correct form of contract is being used.
4. The incidence of using direct award is decreasing and this is a positive sign to ensure we are planning for our procurements.

3

### Improvement Actions

1. Engage with staff to ensure procurement planning tasks are completed to ensure procurement and project risks have been assessed and mitigated. Ensure an appropriate health and safety prequalification is held, the correct form of contract used with appropriate contract terms in place.
2. Continuing engaging with staff to ensure appropriate procurement planning is undertaken.

### Annual Insights for 2024 Calendar Year

Direct awards were 54% of all procurements by count, however this represents only 11% of total contract value which demonstrates the organisation has followed a competitive tendering approach for larger value contracts which is our default procurement approach.

Approach	Number	Value	Percentage
Closed Tender	10	\$2,554,451	7%
Direct Award	75	\$11,608,51	54%
Existing Contract / Variation	38	\$6,122,166	27%
Open Tender	16	\$82,854,93	12%
<b>Total</b>	<b>139</b>	<b>\$103,140,068</b>	<b>100%</b>

Nearly 60% (\$78million) of the total value of contracts awarded in 2024 were either to suppliers in the Far North or local to Northland.

Location	Contract Value	Contracts Awarded
Local to District	\$69,134,089	23
Local to Northland	\$9,615,078	20
Rest of NZ	\$56,219,098	70
<b>Grand Total</b>	<b>\$134,968,266</b>	<b>113</b>

## **5 NGĀ PŪRONGO TAIPITOPITO / INFORMATION REPORTS**

### **5.1 OPEN RESOLUTIONS AND ACTIONS UPDATE INTRODUCTION**

**File Number:** A5177945

**Author:** Amber Wihongi-Alderton, Democracy Advisor

**Authoriser:** Aisha Huriwai, Manager - Democracy Services

#### **TAKE PŪRONGO / PURPOSE OF THE REPORT**

To provide Te Miromiro – Assurance, Risk and Finance Committee with an overview of outstanding open resolutions arising from Te Miromiro – Assurance, Risk and Finance Committee meetings.

#### **WHAKARĀPOPOTO MATUA / EXECUTIVE SUMMARY**

- This report introduces a new standing item for Te Miromiro – Assurance, Risk and Finance Committee.
- Open resolutions are a mechanism to communicate progress against decisions/resolutions.
- Open resolutions are also in place for all formal elected member meetings.
- Action points are a mechanism to capture actions that are not part of a formal decision / resolution but require follow up or confirmation from staff.

#### **TŪTOHUNGA / RECOMMENDATION**

**That Te Miromiro - Assurance, Risk and Finance Committee receive the Open Resolutions and Actions Introduction report.**

#### **TĀHUHU KŌRERO / BACKGROUND**

This report serves as an introduction, confirming inclusion of an Open Resolutions and Actions Update report as a regular item at future committee meetings.

Any resolution from a decision report is compiled in an open resolution status report, to capture actions triggered by decisions, with staff providing updates on incomplete tasks

Since many reports received by this committee are informational, they do not generate open resolution items. However, a need has been identified to record and track action points arising from information reports or meeting discussions.

As this is the first iteration of the report, there are no open items recorded. Moving forward, these will be captured and reported at committee meetings.

#### **MATAPAKI ME NGĀ KŌWHIRINGA / DISCUSSION AND NEXT STEPS**

Managers will assist in recording and following up outstanding open resolutions or actions points with staff where appropriate, and occasionally, may be in a position to provide a further verbal update at meetings following the printing of an agenda. Democracy Services staff will support the process by generating reports.

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

There are no financial implications or need for budgetary provision in receiving this report.

#### **ĀPITIHINGA / ATTACHMENTS**

**Nil**

## 5.2 AUDIT PLAN FOR YEAR ENDING 2024/25

**File Number:** A5179315

**Author:** Angie Thomas, Acting Chief Financial Officer

**Authoriser:** Charlie Billington, Group Manager - Corporate Services

### TAKE PŪRONGO / PURPOSE OF THE REPORT

This report presents the audit plan for year ending 2024/25 from Deloitte.

### WHAKARĀPOPOTO MATUA / EXECUTIVE SUMMARY

Far North District Council is required to be audited by the auditor appointed by the Office of the Auditor General, which for Far North District Council is Deloitte.

#### TŪTOHUNGA / RECOMMENDATION

**That the Te Miromiro - Assurance, Risk and Finance Committee receive the Audit Plan for year ending 2024/25.**

### TĀHUHU KŌRERO / BACKGROUND

Far North District Council, in compliance with the Local Government Act 2002, prepares an Annual Report at the end of each financial year. This is required to be audited by the appointed Auditor, which for Far North District Council is Deloitte.

### MATAPAKI ME NGĀ KŌWHIRINGA / DISCUSSION AND NEXT STEPS

The planned timing of the audit with Deloitte for the financial year 2024/2025, are as follows:

- o Interim Audit – July
- o Final Audit – August - September

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

The proposed fees have been included in the audit plan.

	<b>Proposed 2024/25 (\$,000)</b>	<b>PY 2023/24 (\$,000)</b>
<b>Fees payable</b>		
2023/24 Base fee	245	245
CPI increase	9.8	
Increased hours	24	
<b>Total audit fees (excludes OAG support, disbursements and GST)</b>	<b>279</b>	<b>245</b>
Trustee reporting	10	8
<b>Total audit relate and other assurance fees</b>	<b>289</b>	<b>253</b>

### ĀPITI HANGA / ATTACHMENTS

1. **Audit Plan for year ending 30 June 2025 - A5179257**  



# Far North District Council audit plan

Year ending 30 June 2025

May 2025



#### **Purpose of report**

*This report has been prepared for Far North District Council's Audit, Risk and Finance Committee ("the Committee") and is part of our ongoing discussions as auditor in accordance with our engagement letter and master terms of business and as required by New Zealand auditing standards.*

*This plan is intended for the Committee (and other Council members) and should not be distributed further. We do not accept any responsibility for reliance that a third party might place on this report should they obtain a copy without our consent.*

*This report includes only those matters that have come to our attention as a result of performing our audit procedures to date and which we believe are appropriate to communicate to the Committee. The ultimate responsibility for the preparation of the financial statements rests with the Council members.*

© 2025. Deloitte Limited

#### **Responsibility statement**

*We are responsible for conducting an audit of Far North District Council ("the Council") for the year ended 30 June 2025 in accordance with auditing standards issued by the Auditor-General that incorporate the New Zealand auditing standards issued by the NZ Auditing and Assurance Standards Board. Our audit is performed pursuant to the requirements of the Public Audit Act 2001, the Crown Entities Act 2004 and the Financial Reporting Act 2013, with the objective of forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of the Council. The audit of the financial statements does not relieve management or the Council of their responsibilities.*

*Our audit is not designed to provide assurance as to the overall effectiveness of the Council's controls but we will provide you with any recommendations on controls that we may identify during the course of our audit work.*

| CONFIDENTIAL

2



# Contents

## Section 1 – Planning report

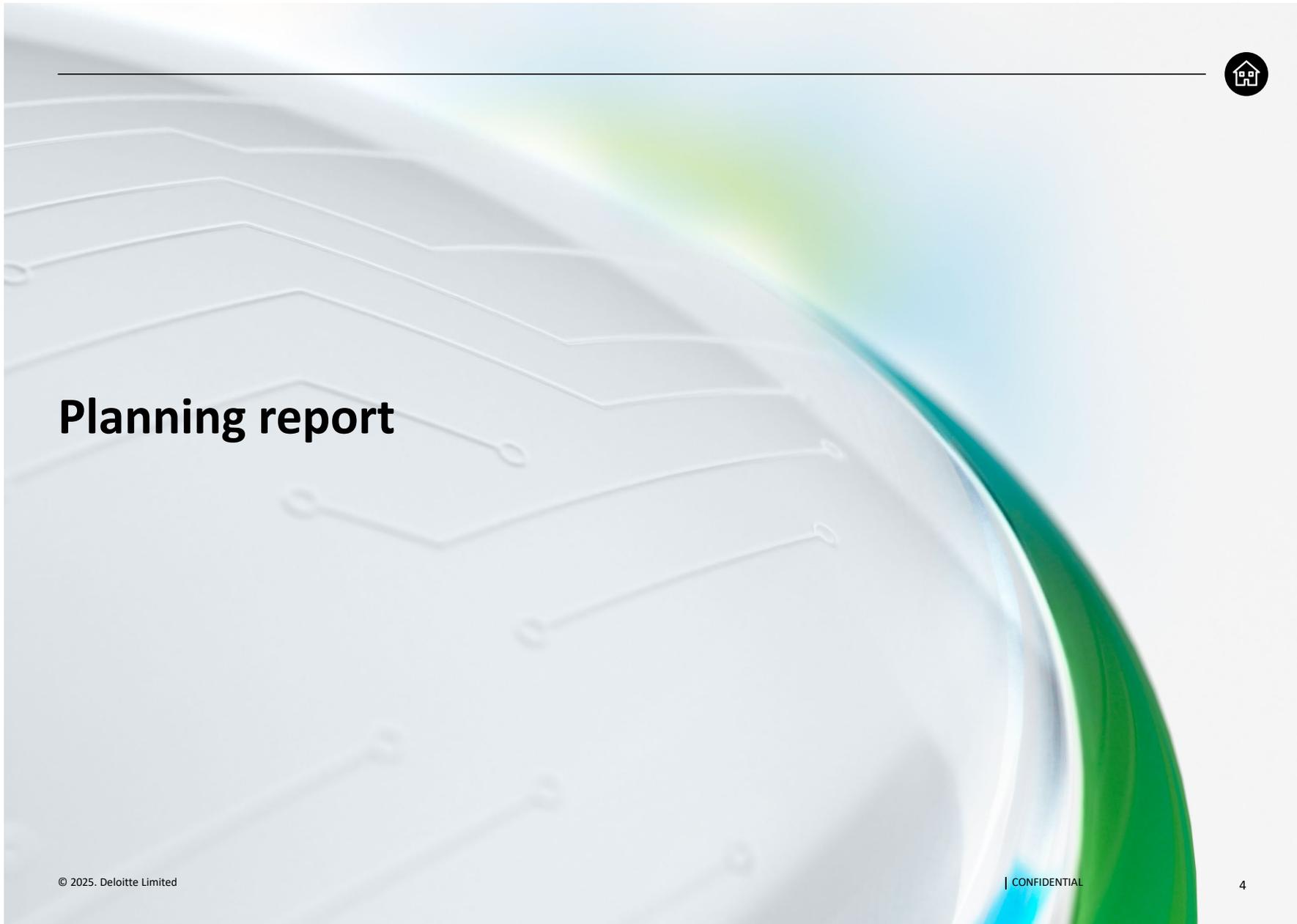
Introduction	5
Areas of audit focus	6
A continued focus on the Group’s control environment	12
A focus on your internal control activities	13
A focus on your IT control activities	15

## Section 2 – Technical update

Developments in financial reporting	17
-------------------------------------	----

## Appendices

Our audit explained	19
Materiality	20
Other compliance matters	21
Independence and fees	22
Prior year unadjusted differences	23
Continuous communication and reporting	25
Your client service team	26



# Planning report



© 2025. Deloitte Limited

| CONFIDENTIAL

4



## Introduction

Dear Audit, Risk and Finance Committee members

We are pleased to provide you with our planning report for the audit of Far North District Council for the year ending 30 June 2025. We understand our responsibility to you, and we have developed a tailored audit plan that summarises the key aspects of our audit scope and approach, our planned communications with you, and our team structure.

This report is designed to outline our respective responsibilities in relation to the audit, to present our audit plan and to facilitate a two-way discussion on the plan presented. This plan is therefore intended for the Audit, Risk and Finance Committee (the "Committee") (and other Council members) and should not be distributed further.

Our External Audit Strategy for this year will continue to be underpinned by:

- Our risk-based audit approach, use of data and audit technology;
- Our commitment to providing both management and the Committee with objective and timely insights on the Group's financial reporting process and control environment; and
- Our commitment to providing insights on trends and market developments as they relate to financial reporting, sustainability and climate change reporting.

We appreciate the opportunity to serve the Council. We hope the accompanying information will be useful to you, and we look forward to answering your questions about our plan.

A handwritten signature in black ink, appearing to read 'Bennie Greyling', located below the main text.

**Bennie Greyling, Partner**  
for Deloitte Limited  
Appointed Auditor on behalf of the Auditor-General  
Auckland | May 2025





## Areas of audit focus

### Financial statements dashboard

Area of audit focus	Significant risk	Fraud risk	Control testing planned	Level of management judgement	Area of focus status
Valuation of infrastructural assets	✓	✗	D	●	🔄
Management's ability to override controls	✓	✓	D	N/A	🔄
Revenue recognition	✗	✗	D	●	🔄
Statement of Service Performance	✗	✗	D	●	🔄
ESG and Climate Change	✗	✗	N/A	●	🔄
Matters raised by the OAG	✗	✗	N/A	●	🔄

**Control testing planned**

D: Evaluate whether control design manages risk appropriately

OE: Planning to test if controls were operating effectively and can be relied upon



🔄 Continuing area of focus



## Areas of audit focus

Area of audit focus	Our approach
<p><b>Valuation of infrastructure assets</b></p> <p>The Council has a significant asset base with infrastructural assets carried at fair value and accounts for revaluations of infrastructure assets on a class of asset basis. The asset classes include sewerage, water, refuse, stormwater and roading assets.</p> <p>The fair value assessment of infrastructure assets is an area that continues to receive increased focus in the sector. This is especially critical for the current year with the current market conditions and high inflation rates which may cause material movements in valuations, and it is possible that classes of assets that are not due to be revalued would be required to be revalued.</p> <p>Management have adopted a rotational plan for revaluing the asset classes, so the valuations are not all completed in the one year. Assets that are exposed to significant changes in fair value are revalued outside the rotational plan.</p> <p>The Council plans to engage independent third-party valuation experts to undertake the valuation of asset classes expected to be revalued. For the other asset classes, management are required to perform an assessment to determine whether the carrying value of these assets still approximate fair value as at 30 June 2025. The assessment to determine whether the carrying value of these assets still approximate fair value, requires a degree of judgement and consideration of different assumptions. Input into these assumptions may come from in-house or independent experts. Where there are indicators that the carrying value is materially different to the fair value a revaluation is required to be undertaken.</p> <p>There is a risk that revaluations are not appropriate because of incorrect assumptions and/or data, and that revaluation movements are not adequately reflected in the financial statements.</p>	<p>For infrastructural assets carried at fair value but not revalued in the current year, we plan to:</p> <ul style="list-style-type: none"> <li>• Obtain management’s assessment of the indicative movement in fair value for all assets classes carried at fair value;</li> <li>• Obtain supporting evidence from independent valuers supporting the indicative fair value movement (if applicable); and</li> <li>• Review the key assumptions applied in determining the indicative fair value, assess and challenge management’s overall conclusions.</li> </ul> <p>For infrastructure assets carried at fair value and revalued in the current year, we plan to:</p> <ul style="list-style-type: none"> <li>• Obtain the revaluation of infrastructure class(es);</li> <li>• Obtain representation directly from the independent valuer confirming their methodology;</li> <li>• Reviewing and testing the key underlying assumptions used to ensure these assumptions are reasonable and in line with Public Benefit Entity International Public Sector Accounting Standards (“PBE IPSAS”); and</li> <li>• Ensure the revaluation transaction is correctly accounted for and disclosed in the financial statements in order to comply with PBE IPSAS.</li> </ul> <p><i>The fair value assessment of infrastructure assets is an area that continues to receive increased focus in the sector and Management and the Committee will need to work to ensure a robust and timely review is performed.</i></p> <p><i>To ensure that there are no delays in the FY25 audit, it is crucial that there is ownership over the fixed asset reconciliation process and both the finance and infrastructure asset teams need to complete the following procedures including but not limited to, before our final visit:</i></p> <ul style="list-style-type: none"> <li>• Prepare a reconciliation between the general ledgers and fixed asset registers as at 30 June 2025;</li> <li>• Ensure that construction and renewal information have been updated in the underlying fixed asset databases;</li> <li>• Prepare a reconciliation between the opening, additions, disposal and closing balances in the valuation reports and the underlying financials and RAAM data;</li> <li>• Management to review the valuation reports and challenge the assumptions and statements made by the external valuers; and</li> <li>• Provide updates to the audit team on the recommendations made by external valuers and peer reviewers from the prior year valuations and reviews performed.</li> </ul>



## Areas of audit focus

Area of audit focus	Our approach
<p><b>Management override of controls</b></p> <p>The auditor’s responsibility to consider fraud in an audit of financial statements (ISA (NZ) 240) requires us to presume there are risks of fraud in management’s ability to override controls and therefore this is a focus area for the audit.</p> <p>We are required to design and perform audit procedures to respond to the risk of management’s override of controls.</p> <p>Management’s override of controls is identified as a fraud risk because it represents those controls in which manipulation of the financial results could occur.</p> <p>It has a potential impact to the wider financial statements and is therefore a significant risk for our audit.</p>	<p>As part of our audit process, we will:</p> <ul style="list-style-type: none"> <li>• Understand and evaluate the financial reporting process and the controls over journal entries and other adjustments made in the preparation of the financial statements;</li> <li>• Test the appropriateness of selected journal entries and adjustments and make enquiries about inappropriate or unusual activities relating to the processing of journal entries and other adjustments;</li> <li>• Review accounting estimates for biases that could result in material misstatement due to fraud, including assessing whether the judgements and decisions made, even if individually reasonable, indicate a possible bias on the part of management.;</li> <li>• Perform a retrospective review of management’s judgements and assumptions relating to significant estimates reflected in last year’s financial statements; and</li> <li>• Obtain an understanding of the business rationale of significant transactions that we become aware of that are outside the normal course of business or that otherwise appear to be unusual given our understanding of the Council and its environment.</li> </ul>



## Areas of audit focus

Area of audit focus	Our approach
<p><b>Revenue recognition</b></p> <p>The Council has various revenue streams which need to be considered separately to ensure they are in-line with PBE Standards.</p> <p>Failure to comply with rating law and the associated consultation requirements can create risks for rates revenue. Compliance with the detail of the Local Government (Rating) Act 2002 (LGRA) is vital; if the rate is not within the range of options and restrictions provided for in that Act, it may not be valid.</p> <p>Management and Council need to ensure that the requirements of the LGRA are all adhered to and that there is consistency between the rates resolution, the funding Impact Statement for that year, and the Revenue and Financing Policy in the respective Long-Term Plan (LTP) or Annual Plan (AP).</p> <p>Material misstatement due to fraudulent financial reporting relating to revenue recognition often results from an overstatement of revenues through, for example, premature revenue recognition or recording fictitious revenues. It may also result from an understatement of revenues through, for example, improperly shifting revenues to a later period.</p> <p>Through our understanding of the Council with the processes in place and level of risk assessed we have rebutted the significant risk of fraud associated with revenue recognition.</p>	<p>As part of our audit process, we will:</p> <ul style="list-style-type: none"> <li>• Understand, evaluate and assess the relevant controls that address the risks of revenue recognition;</li> <li>• Assess the quality of information produced from the IT system and ensure accuracy and completeness of reports that are used to recognise revenue;</li> <li>• Complete a 'rates questionnaire' compiled by the OAG*, to confirm whether rates have been correctly set;</li> <li>• Review the meeting minutes recording the adoption of the rates resolution, to ensure the rates are in accordance with the Revenue and Financing Policy as well as reviewing any other information available with regards to rates;</li> <li>• Complete analytical procedures by developing expectations based on our knowledge of the sector and key performance measures; and</li> <li>• Assess the impact of any changes to revenue recognition policies.</li> </ul> <p>*Please note that the completion of the 'rates questionnaire' is not a legal exercise but aims to provide us with some indication of the rates setting processes being used by the Council. We remind Council that the overall responsibility for the compliance of rates rests with the Councillors.</p>



## Areas of audit focus

Area of audit focus	Our approach
<p><b>Statement of Service Performance</b></p> <p>The Council’s annual report is required to include an audited Statement of Service Performance (SSP) which reports against the performance framework included in the annual plan/long-term plan. This is line with the requirements of <i>PBE FRS 48 Service Performance Reporting</i>.</p> <p>The SSP is an important part of Council’s annual performance reporting, and it is important it adequately “tells the performance story” for each group of activities.</p> <p>Our audit opinion considers whether the service performance information:</p> <ul style="list-style-type: none"> <li>• Is based on appropriately identified elements (outcomes, impacts, outputs), performance measures, targets/results; and</li> <li>• Fairly reflects actual service performance for the year (i.e. not just reports against forecast).</li> </ul>	<p>As part of our audit process, we will:</p> <ul style="list-style-type: none"> <li>• Review Council’s SSP against legislative requirements and good practice. This will include checking consistency with the performance framework included in the 2021-2031 LTP and 2024/2025 annual plan;</li> <li>• Audit a sample of the reported performance measures, with a focus on the more significant groups of activities; and</li> <li>• Review the narrative commentary and explanatory information provided in the annual report to ensure that this provides sufficient information to the readers i.e. “tells the performance story”.</li> </ul>
<p><b>ESG and Climate Change</b></p> <p>Matters related to climate and the broader Environment, Social and Governance (ESG) landscape are rapidly evolving. Stakeholders are increasingly asking entities to provide transparent disclosures about climate-related risks, and the New Zealand Government is taking action to reduce our emissions profile which over time will impact most entities.</p> <p>ESG and climate related matters will likely create physical and transitional risks and opportunities for the Council and these matters could lead to potential impacts on the financial statements.</p>	<p>As part of the audit process, we will consider ESG and climate-related risks and their potential impact on the Council’s financial statements. We will consider the Councils’ consideration of ESG and climate risks and tailor our audit approach as required.</p>



## Areas of audit focus

### Matters raised by the Office of the Auditor General

Area of audit focus	Our approach
<p><b>Effectiveness, efficiency, waste and probity</b></p> <p>Good practice involves the establishment of policies and controls to ensure that expenses have a justifiable business purpose; preserve impartiality; have been made with integrity; are moderate and conservative; have regard to the circumstances; have been made transparently; and are appropriate in all respects.</p>	<p>We are required to remain alert for issues of effectiveness and efficiency, waste, and a lack of probity or financial prudence throughout the audit. We also plan to:</p> <ul style="list-style-type: none"> <li>Assess policies and procedures in place for expenses and procurement processes, and</li> <li>Test a sample of expenses for appropriateness against good practice and other guidance issued as relevant for the Council. Our tests will focus primarily on sensitive expenditure such as Councillors and senior management pay, travel and expenses; large contract tenders; related party transactions; and payments to offshore locations.</li> </ul>
<p><b>Government reviews and proposals</b></p> <p>There continues to be change in the sector with newly introduced or changes to regulatory requirements (new and updated national policy statements), and other areas being considered by the Government. This constant change makes it challenging for Councils to plan ahead, particularly because of uncertainties of regulatory settings and the significant cost implications of these changes.</p>	<p>As part of our audit process, we will:</p> <ul style="list-style-type: none"> <li>Continue to follow up and discuss with management on the impact of these initiatives to the Council, where necessary, will consider them within our audit approach; and</li> <li>Maintain close communication with the Office of the Auditor-General, if there are any other areas that requires further consideration.</li> </ul>
<p><b>Stimulus Spending</b></p> <p>If applicable, the Council may have received funding from central government. It is important that Council is accounting for this funding in accordance with PBE accounting standards, are being transparent with communities and meeting any obligations.</p>	<p>We plan to meet with management to update our understanding of the plans and processes in place to address the focus areas of the OAG, including understanding any information requests from central government organisations during the period.</p> <p>We will assess whether any stimulus spending received has been appropriately accounted for in accordance with PBE accounting standards and appropriately disclosed in the financial statements and service performance information where applicable.</p>



## A continued focus on the Group’s control environment

We continued to increase our focus on internal controls as a core element of our audit as a strong control environment is core to both reliable financial reporting and business resilience

The economic environment is challenging. Increasing operational, regulatory and financial complexity, renders businesses more exposed than ever to fraud and error. In addition, reflecting macroeconomic volatility - management teams are having to identify and respond to new risks more frequently than ever before.

As a result, stakeholders globally, not just the financial markets and regulators but also government and wider society, are expecting higher standards of corporate and financial governance.

In today’s economic climate, it is critical for a company to be able to effectively identify and then respond to risks and challenges on a timely basis. Strong governance and control are essential in this regard.

Robust processes and controls are fundamental to financial resilience, with internal controls being the foundation that enables a company to protect itself and build stakeholder trust and confidence.

When designed and implemented appropriately, a robust internal control environment:

-  **Reduces risk** through fraud and error prevention and detection, safeguarding of company assets and ensuring compliance with laws and regulations
-  **Increases financial resilience** by enabling transparency, accountability, viability and increased reliability and integrity of financial information; and
-  **Optimises returns** by establishing a foundation to support growth, including easier access to markets and funding.



We continue to elevate the transparency of our evaluation of your control environment and thematic observations on where strengthening would support business resilience and financial reporting reliability.

An effective, robust control environment is particularly important in times of uncertainty, where risks arise, and the company needs to identify them quickly and respond confidently.

Key information and data that is reliable and accurate is integral for decision-makers for analysis and evaluation in real-time, allowing companies to achieve its commercial objectives with a grounded understanding of the risks associated with its decisions.



## A focus on your internal control activities

### Dashboard of our planned internal controls approach to key processes

We outline below our planned approach for testing controls over key process. The results of this testing may influence the scope of our substantive testing.

Key process	Planned Approach	Key matters for Committee consideration
Valuation of infrastructural assets	M D	N/A
Management’s ability to override controls	M D	Please refer to a summary of deficiencies disclosed in our prior year report in the next slide.
Revenue recognition	M D	N/A
Statement of Service Performance	M D	Performance measures that are based on external reporting should be updated on the latest and most up to date reports. Statement of Service Performance continues to be an area of scrutiny. Entities need to continue design and implement controls to address risks appropriately that are identified with measuring and reporting each measure.

#### Types of controls tested

- M Manual controls
- A Automated controls

#### Controls approach planned

- D Evaluate whether relevant control is designed and implemented to address risk appropriately
- O Planning to test if controls were operating effectively and can be relied upon
- S IT specialists testing automated controls



## A focus on your internal control activities (continued)

### Summary of prior year deficiencies

Finding/observation	Business implication from control deficiency
<p>The financial reporting system allows for journal entries initiated within the system to be reviewed before it processed. However, it was noted that not all journal entries are reviewed on the basis that the system does not prevent a journal for being initiated and processed by the same individual.</p>	<p>Unauthorised journal entries can result in inaccurate or invalid journal entries being recorded for financial reporting purposes.</p>
<p>The consolidation and financial statement process needs to involve more robust processes on how information is reported from the financial reporting system and consolidated at the group level. This process is large, complex with many moving parts and requires increased consistency around the preparation and understanding of the entire model. Key areas to reconsider:</p> <ol style="list-style-type: none"> <li>1. Improved understanding around the completeness, validity and accuracy of consolidated elimination journal entries.</li> <li>2. More careful consideration and reconciliation of notes and rolling forward of documentation within notes. This includes improved and accurate supporting data.</li> <li>3. Increased understanding of the financial reporting frameworks and the local government act and how this impacts the financial statements.</li> </ol>	<p>Potential delays or loss of knowledge in the annual financial statement reporting process or unidentified errors, misclassifications or omissions that may be material to the users of the financial statements.</p>
<p>The cash flow statement process should be improved. This includes but is not limited to improved understanding and record keeping around identifying cash and non-cash items. Management should work with the respective CCO to avoid recalculation of their cashflows but agree on a set position on how to classify key items within their cashflow statement.</p>	<p>Potential delays or loss of knowledge in the annual financial statement reporting process or unidentified errors, misclassifications or omissions that may be material to the users of the financial statements.</p>
<p>Improved understanding is required around information disclosed in the annual report. These include key areas such as certain performance measures and how they are measured, movements in budgeted and actual figures within the funding impact statements and other key disclosures.</p>	<p>Potential unidentified errors, misclassifications or omissions that may be material to the users of the financial statements. Specifically with the funding impact statement, this may result in incorrect future budgeting.</p>
<p>The Elected Members Allowance and Reimbursement Policy has not been updated since 2019.</p>	<p>Outdated policies which are not frequently updated may result in malpractice within the organisation.</p>



## A focus on your IT control activities

We outline below our planned approach for testing controls over key systems. Our IT specialist team will be involved with this part of the work unless indicated otherwise (\*). The results of this testing may influence the scope of our substantive testing. Our IT specialist team will perform a review of the General IT Control (GITC) environment in support of the external audit of Far North District Council for the year ending June 30, 2025. This document outlines the work that will be performed and the key systems that have been identified to be relevant for the IT audit.

Key system(s)	Planned Approach	Scope of Work
TechOne	G D	<ul style="list-style-type: none"> <li>• Obtain an understanding of the IT environment and systems that support financial reporting.</li> <li>• Hold a cybersecurity discussion to understand the Cybersecurity Risk Management Programme.</li> <li>• Perform design and implementation tests of the GITCs over the following systems as they were determined to have a material effect on the financial reporting process.                             <ul style="list-style-type: none"> <li>○ TechOne                                     <ul style="list-style-type: none"> <li>✓ Review the SOC report for TechOne to evaluate controls over the underlying infrastructure.</li> <li>✓ Review the change management process along with access management as part of migration testing covering the move to the cloud.</li> </ul> </li> </ul> </li> </ul>

### Types of controls tested

- G General IT controls (or a portion thereof)
- A Automated controls
- I Information produced by system

### Controls approach planned

- D Evaluate whether relevant control is designed and implemented to address risk appropriately
- O Planning to test if controls were operating effectively and can be relied upon



# Technical update

© 2025. Deloitte Limited

| CONFIDENTIAL

16



## Developments in financial reporting

### Public benefit entities

The following table provides a high-level summary of the major new accounting standards, interpretations and amendments that are relevant to the Group. A full list of the standards on issue but not yet effective is released quarterly and is available here: [https://www2.deloitte.com/nz/en/pages/audit/articles/accounting-alert.html?icid=top\\_accounting-alert](https://www2.deloitte.com/nz/en/pages/audit/articles/accounting-alert.html?icid=top_accounting-alert)

Major new standard, interpretation or amendment	Effective date (periods beginning on or after)
Disclosure of Fees for Audit Firms' Services (Amendments to PBE IPSAS 1)	1 January 2024
2024 Omnibus Amendments to PBE Standards (Amendments to PBE IAS 12 and PBE IPSAS 1)	1 January 2024/1 January 2026
Insurance Contracts in the Public Sector (Amendments to PBE IFRS 17)	1 January 2026
PBE Conceptual Framework Update	1 January 2028

#### Early implementation efforts recommended

Early effort to consider the implementation of these standards is recommended in order to provide stakeholders with timely and decision-useful information. Implementation steps are outlined opposite.

#### Steps for implementation

Determine extent of impact & develop implementation plan

Monitor progress and take action where milestones are not met

Identify required changes to systems, processes, and internal controls

Determine the impact on covenants & regulatory capital requirements, tax, dividends & employee incentive schemes



# Appendices

© 2025. Deloitte Limited

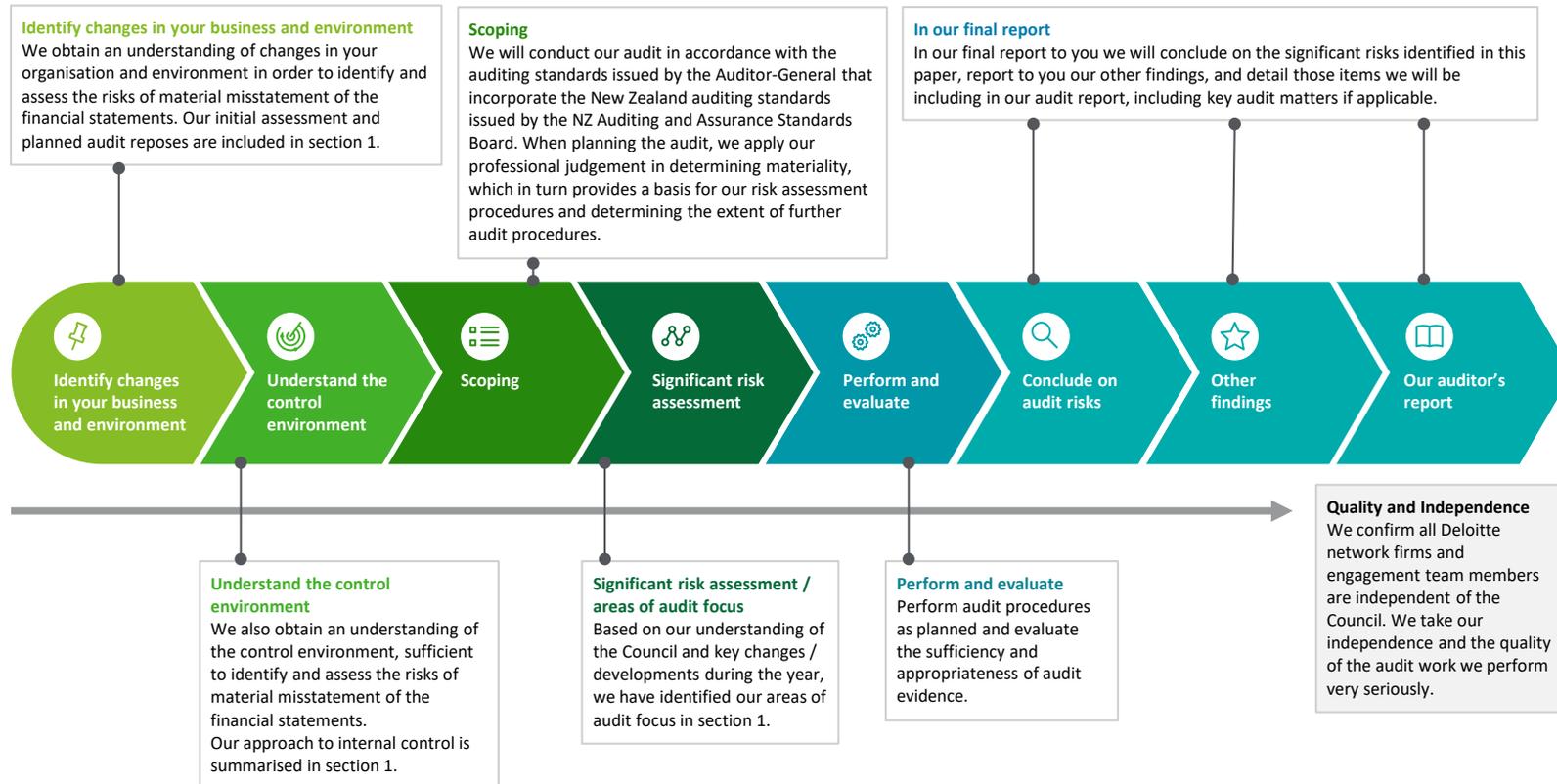
| CONFIDENTIAL

18



## Our audit explained

We tailor our audit to your business and your strategy





# Materiality

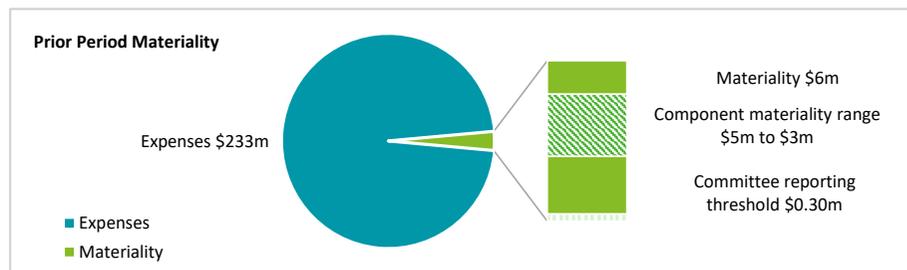
## Our approach to materiality

### Establishing an appropriate materiality level

We consider materiality primarily in terms of the magnitude of misstatement in the financial statements that in our judgement would make it probable that the economic decisions of a reasonably knowledgeable person would be changed or influenced (the 'quantitative' materiality). In addition, we also assess whether other matters that come to our attention during the audit would in our judgement change or influence the decisions of such a person (the 'qualitative' materiality). We use materiality both in planning the scope of our audit work and in evaluating the results of our work.

Our quantitative materiality for the 2025 audit will be based on expected expenditure in line with prior periods as this is deemed to be a key driver of business value, is a critical component of the financial statements and is a focus for users of those statements.

The extent of our procedures is not based on materiality alone but also on local considerations of the quality of systems and controls in preventing material misstatement in the financial statements, and the level at which known and likely misstatements are tolerated by you in the preparation of the consolidated financial statements.



Although materiality is the judgement of the audit partner, the Committee must satisfy themselves that the level of materiality chosen is appropriate for the scope of the audit.



## Other compliance matters

There are a range of matters we are required to report to you as part of our communications to management and the directors.

### Related Party Transaction Disclosures

- The Group is required to identify, account and disclose related party relationships and transactions in accordance with the applicable financial reporting framework.
- We will perform procedures to obtain an understanding of the controls, if any, that the Group has established around identifying, accounting for, and disclosing related party relationships and transactions in accordance with the applicable financial reporting framework; as well as the authorisations and approvals process for significant transactions and arrangements with related parties or those outside the normal course of business.
- We will also identify and assess the risks of material misstatement associated with related party relationships and transactions, including determining whether any of those risks are fraud or significant risks, and design and perform further audit procedures to obtain sufficient appropriate audit evidence.

### Compliance with Laws and Regulations

- The Group is also required to ensure that its operations are conducted in accordance with the provisions of laws and regulations, including compliance with the provisions of laws and regulations that determine the reported amounts and disclosures in the financial statements.
- We are required to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to understand its nature, and evaluate the effect on the financial statements.

### Fraud Characteristics

- In relation to fraud, the primary responsibility for the prevention and detection of fraud rests with management and the directors, including establishing and maintaining internal controls over the reliability of financial reporting.
- We will obtain an understanding of how the directors exercise oversight of the Group's processes for identifying and responding to the risks of fraud and the internal controls that have been established to mitigate these risks, as well as making enquiries of management and the directors to determine whether you have knowledge of any actual, suspected or alleged fraud affecting the Group.

### Written Representations

We will request a number of written representations in a representation letter, relating to each of these areas, including that appropriate disclosure of all matters has been made to the auditor.



## Independence and fees

### Fees

The proposed audit fee for the 2025 audit is in the process of being reviewed by the Office of the Auditor General. The Office of the Auditor General is responsible for monitoring audit fees to ensure that fees are based on realistic hours (that is, hours that reflect the nature and extent of work required), an appropriate audit team mix and charge-out rates that are in line with market rates.

Once the Auditor General has approved the proposed audit fee for negotiation, this will be presented to Management and the Committee for consideration.

	CY (\$'000)	PY (\$'000)
Fees payable for the audit of the financial statements <i>These exclude OAG support charges (PY: \$23k), estimated disbursement and technology charges (PY: \$14k).</i>	279	245
<b>Total audit fees for financial statements</b>	<b>279</b>	<b>245</b>
Other assurance services		
- Trustee Reporting	10	8
<b>Total audit related and other assurance fees</b>	<b>289</b>	<b>253</b>



## Prior year unadjusted differences

### Financial differences

We take this opportunity to remind you of the unadjusted differences identified in the prior year. The current year effect of these is summarised below.

	(Credit)/ Charge to the income statement \$'000	Increase/ (Decrease) in net assets \$'000	(Increase)/ Decrease in retained earnings \$'000
<b>Prior period misstatements</b>			
FNDC: Sundry debtors – petrol tax (under accrued)	374		(374)
FNDC: Unreconciled deposits – NRC (under accrued)	(293)		293
FNDC: Unreconciled deposits – Other (under accrued)	895		(895)
FNDC: Provision for doubtful debts – rates receivable (under provided)	(1,154)		1,154
FNHL: IFRS 15 Revenue – property development (accounting error)	225		(225)
<b>Total</b>	<b>47</b>	<b>-</b>	<b>(47)</b>

We obtained written representations from the Councilors confirming that after considering all these uncorrected items, both individually and in aggregate, in the context of the consolidated financial statements taken as a whole, no adjustments were required.

Note: Immaterial balance sheet and income statement reclassifications have not been included in the summary of unadjusted differences



## Prior year unadjusted differences

### Disclosures

#### Omitted disclosures

No material unadjusted disclosure differences were identified during the course of our prior year audit:

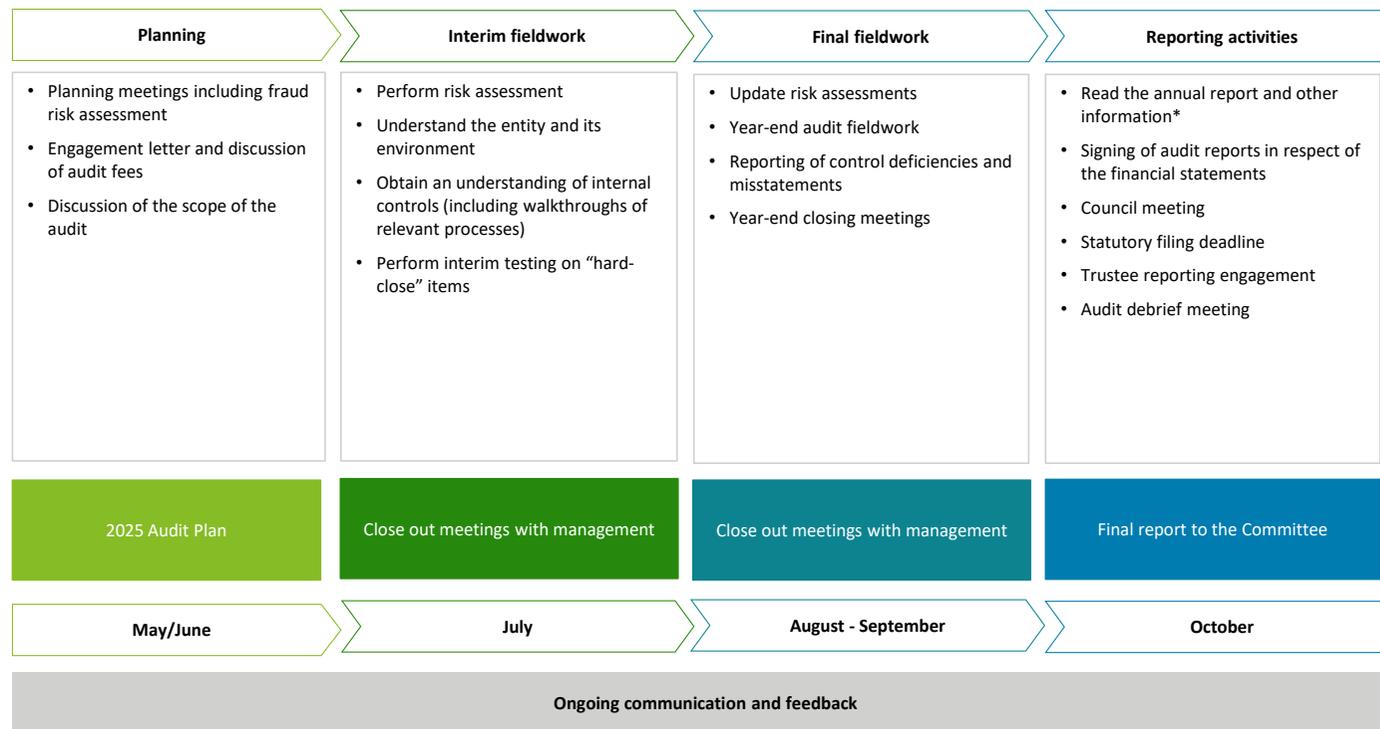
Disclosure	Summary of disclosure requirement	Quantitative or qualitative consideration
IAS 40.53	FNHL: We identified a difference in the application of the accounting standards whereby management did not revalue their investment property according to IAS 40.53 prior to the sale of investment property as part of the acquisition of an investment in associate. This did not result in a material impact on the statement of profit or loss, or balance sheet however resulted in a material reclassification difference between the other profit or loss items not recognised within operating profit.	The disclosure deficiency will not qualitatively influence the users of the financial statements and their decisions thereof given that these items are all classified as other profit or loss financial statement captions which are not included and do not impact the operating profit of the Group.
IPSAS 41	FNDC: We identified that interest on borrowings is separately recognised under trade and other payables and not capitalised to the principal borrowings outstanding at year end.	The disclosure deficiency will not quantitatively or qualitatively influence the users of the financial statements and their decisions given its immaterial nature and that liabilities are not misstated.
IPSAS 2	FNDC Group: Various cashflow misclassifications particularly in relation cash vs non-cash classifications within the cash flow statement. Refer to other deficiency raised.  Please note that there were various items which were identified by the audit team and corrected by management.	The disclosure deficiency will not quantitatively or qualitatively influence the users of the financial statements and their decisions given its immaterial nature.
IPSAS 1 and IAS 1	FNDC Group: Various misclassifications, omissions and other various uncorrected differences in the financial statement reporting process. Refer to other deficiency raised.  Please note that there were various items which were identified by the audit team and corrected by management.	The disclosure deficiency will not quantitatively or qualitatively influence the users of the financial statements and their decisions given its immaterial nature.



## Continuous communication and reporting

### Planned timing of the audit

As the audit plan is executed throughout the year, the results will be analysed continuously, and conclusions (preliminary and otherwise) will be drawn. The following sets out the expected timing of our reporting to and communication with you.



\* We are required to read the other information to consider if there are any material inconsistencies which we are obliged to report on. We will need sufficient time to perform the review.



## Your client service team

Team member	Role
<p><b>Bennie Greying</b>  <b>Audit Engagement Partner</b>                      +64 93064354  <a href="mailto:bengreying@deloitte.co.nz">bengreying@deloitte.co.nz</a></p>	<ul style="list-style-type: none"> <li>Responsible for overseeing the service delivery to the Council</li> <li>Responsible for the development and execution of our Audit Plan</li> <li>Key point of contact for the Council Executives</li> </ul>
<p><b>Darren Naicker</b>  <b>Audit Associate Director</b>                      +64 93064498  <a href="mailto:dnaicker@deloitte.co.nz">dnaicker@deloitte.co.nz</a></p>	<ul style="list-style-type: none"> <li>Responsible for overseeing our response to technical accounting issues</li> <li>Responsible for the day-to-day execution of the audit process and activities</li> <li>Key point of contact for the finance team</li> </ul>



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organisation”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which is a separate and independent legal entity, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Bengaluru, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Mumbai, New Delhi, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our professionals deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s approximately 457,000 people worldwide make an impact that matters at [www.deloitte.com](http://www.deloitte.com).

Deloitte New Zealand brings together more than 1800 specialist professionals providing audit, tax, technology and systems, strategy and performance improvement, risk management, corporate finance, business recovery, forensic and accounting services. Our people are based in Auckland, Hamilton, Rotorua, Wellington, Christchurch, Queenstown and Dunedin, serving clients that range from New Zealand’s largest companies and public sector organisations to smaller businesses with ambition to grow. For more information about Deloitte in New Zealand, look to our website [www.deloitte.co.nz](http://www.deloitte.co.nz).

© 2025. Deloitte Limited.

### 5.3 COUNCIL FINANCIAL REPORT FOR THE PERIOD ENDING 31 MARCH 2025

**File Number:** A5168784

**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 31 March 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 31 March 2025.**

#### TĀHUHU KŌRERO / BACKGROUND

This report provides financial information for the period ending 31 March 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 31 March 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.

#### ĀPITI HANGA / ATTACHMENTS

1. Council Financial Report Mar 2025 - A5171458 [↓](#) 



Far North District Council

# Council Financial Report

for the period ending **31-March-2025**

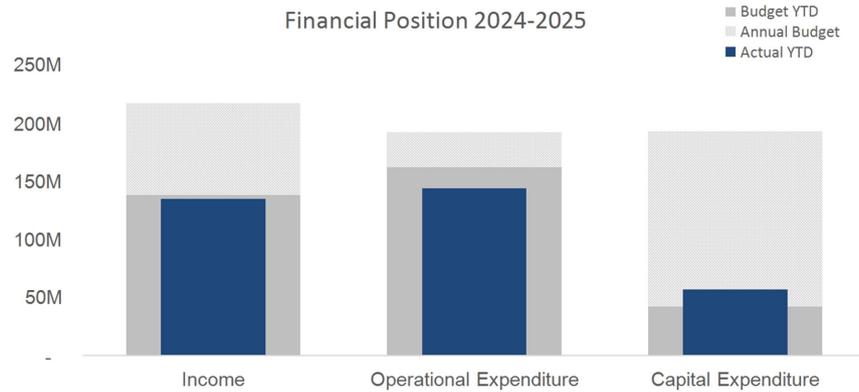
0

## Contents

Financial Overview .....	3
Council Financial Performance – Income .....	4
Council Financial Performance – Operational Expenditure.....	6
Council Financial Performance – Capital Expenditure .....	9
Unbudgeted Expenditure .....	9
Budget Movements.....	13
Treasury Report .....	15
Treasury Compliance .....	16
Statement of Financial Performance.....	15
Statement of Capital Performance .....	16
Analysis of Controllable Income and Expenditure by LTP Group.....	17
Capital Spend Analysis .....	18
Capital spend Analysis by %.....	19

## Financial Overview

Key financial metrics from the Statement of Financial Performance for the Far North District Council as at 31-March-2025.



### Year to Date

Actual Position as at 31-March-2025

	Actual YTD	Budget YTD	Variance to Budget YTD	% Variance Actual to Budget YTD
Total Income	134.8M	138.0M	3.2M	-2%
Operational Expenditure	143.8M	161.8M	17.9M	-11%
<b>Net Operating Position</b>	<b>9.1M</b>	<b>23.8M</b>	<b>14.7M</b>	<b>-62%</b>
<b>Capital Expenditure</b>	<b>56.7M</b>	<b>42.0M</b>	<b>14.7M</b>	<b>35%</b>

### Year End

Forecast Position as at 30-June-2025

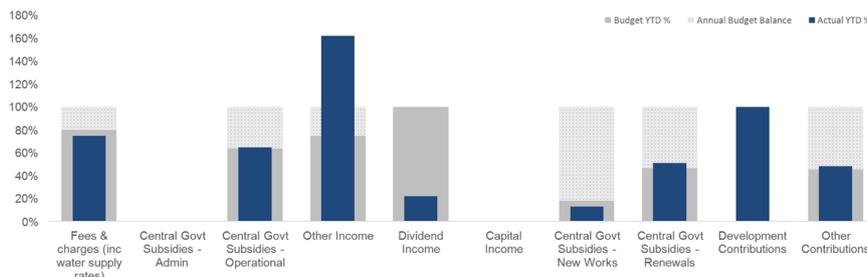
	Annual Forecast	Annual Budget	Forecast Variance to Budget	% Variance Forecast to Budget YTD
Total Income	231.3M	217.4M	13.9M	6%
Operational Expenditure	193.0M	192.1M	1.0M	1%
<b>Net Operating Position</b>	<b>38.3M</b>	<b>25.4M</b>	<b>12.9M</b>	<b>51%</b>
<b>Capital Expenditure</b>	<b>204.0M</b>	<b>192.7M</b>	<b>11.2M</b>	<b>6%</b>

\*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
51.3M	54.3M	3.0M	-6%	105.9M	119.8M	13.9M	12%



#### Highlights:

##### Fees & Charges:

- Environmental Management are behind budget for Resource Consent applications \$635k and animal registration fees \$148k; this is offset by higher Building Consents applications totalling \$190k and Building Compliance \$245k with works carried out using internal resources as work is no longer outsourced.
- Ferry income is behind budget due to a decrease in ticket sales compared to last year.
- Water by meter rates is below budget \$519k due to the smaller schemes (Kawakawa, Ōpononi, Paihia, Rāwene) budget timing is not aligned with the billing cycle.
- Sale of retail merchandise to tourists is higher at the Paihia and Ōpononi Isites of \$100k, also with the sales commission associated with this increased sale of \$84k.

##### Central Govt Subsidies Received:

- Roading and Footpaths \$12.4m Operational, \$4.2m for New Works and \$10.2m for Renewals subsidy has been received for the following categories:
  - Emergency works & preventative maintenance
  - Maintenance – Local Roads
  - Local road improvements
  - Road safety

##### Other Income:

- \$270k funding for relocation and construction of the new squash courts by Kerikeri Squash Club.

- \$217k for reimbursement of power bills from Te Hiku Sports Hub Incorporated for the newly constructed Te Hiku Sports Hub.
- \$86k operational grant received for public toilets for the Freedom Camping Transition.
- 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 \$181k has been received for jobs not yet allocated internally.
- Flood Resilience Capability Fund \$214k has been received and costs to be allocated to relevant expenditure.
- Interest income received to date of \$416k.
- Operational grant for Nothing-but-Net project has not been received \$188k.

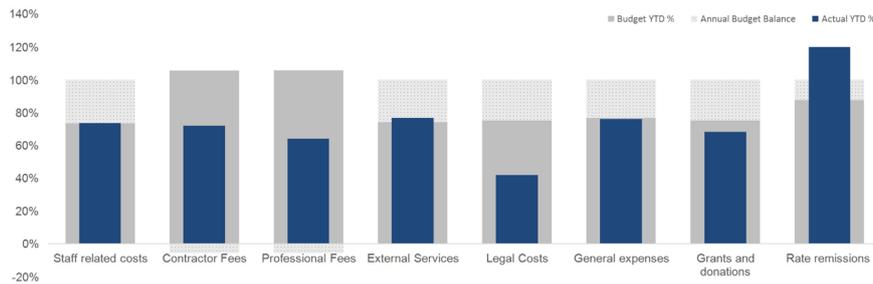
**Dividend Income:**

- \$5.5m dividend income from Far North Holdings Limited is yet to be received.

### 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
96.7M	116.5M	19.8M	-17%	131.7M	132.7M	1.0M	1%



#### Highlights:

##### Staff Related Costs:

- \$160k is over budget organisation wide due to new roles being employed, however, there are still vacancies yet to be filled.

##### Contractor Fees:

- There is an overspend in Airports \$45k which is not budgeted for (\$180k is contract fee for the financial year but only \$120k was budgeted).
- Cemeteries are overspent \$49k as work is ahead of schedule due to the plot surveying work programme.
- Swimming Pools is overspent \$18k, council resolution 2023/116 was approved to increase funding for this contract.
- Environmental Services are under budget \$151k due to contract work being behind schedule, though budget is fully committed.
- Roading and Footpaths is below budget \$16.3m due to being behind work schedule.
- Wastewater planned and reactive maintenance works across the schemes are below budget \$564k, though there is an increase in electricity tariff charges \$166k and contract professional fees \$61k to hire consultants on fixed term to fill staff positions due to vacancies.
- Solid Waste expenses incurred on Russell Landfill \$151k for capping but no budget, Transfer Stations are \$235k over budget, Resource Recovery is \$90k over budget.

Recycling and Waste minimisation are under budget \$661k, though this is fully committed for the Financial Year.

- Water supply schemes are over budget \$559k due to higher-than-expected reactive maintenance mainly at Kawakawa \$421k, Kaikohe \$94k, Kerikeri \$265k, Paihia \$161k which is offset by budget of \$376k at district level not utilised. There is additional overspend due to an increase in electricity tariff charges \$189k and Contract Professional Fees \$58k to hire consultants on fixed term to fill staff positions due to vacancies.
- Infrastructure budget not spent \$195k as there has been staff employed to carry out work required.

#### **Professional Fees:**

- District Facilities are under budget \$138k as more staff are being employed to do work that has been previously outsourced.
- Roading & Footpaths are under budget \$1.8m. With Roading coming back into Council, consultants are not being used as staff are being employed to cover roles.
- Wastewater is over budget \$184k due to direct costs of 3 Waters Reform not budgeted for.
- Stormwater is underspent \$279k and Water Supply is also underspent \$436k as budgets are not required at this stage.
- Corporate Services is underspent \$321k for Professional Fees and \$57k for Cyber Security and IT Projects Concept Design, funds are already committed.
- Professional services not required at this stage \$287k for Election Services contract.
- District plan is below budget \$168k though funds are fully committed.

#### **External Services:**

- District Facilities are under budget by \$654k due to contractor billing being behind schedule for public toilets \$449k, Parks & Reserves \$273k and a backlog of work, though funds are fully committed.
- \$211k over budget in Environmental Services, \$204k for unbudgeted expenditure for the demolition of Kaitaia Pool completed in August 2024.
- Stormwater is over budget \$230k due to reactive maintenance works across the network, as this is difficult to predict.
- Solid Waste is \$176k over budget. This relates to the Russell Landfill Closure Project (formerly funded by BOF). Work is necessary and funding sources from other areas are being looked at.
- Water meter new connections are over budget \$146k which is offset by payments from customers, Water Crisis Budget is overspent \$16k for signage and the decommissioning of the Kauri dam \$173k is unbudgeted. There is a small offset to this of \$79k in Water Admin budget that is yet to be spent.

**General expenses:**

- In District Facilities, Insurance and Power are over budget \$364k and \$190k respectively. Rates Exp is over budget \$46k, Rentals & Outgoings \$98k is also over budget. Repairs and Maintenance is under budget \$219k, so is Vegetation Control \$46k, Security \$20k, Valuation Fees \$18k and Vehicle Exp \$9k.
- Environmental Management is overspent \$145k. The bulk of the overspend is \$162k for Commissioner Fees, \$71k for Compensation, \$58k for vehicle running costs, \$32k for insurance, \$14k for Repairs & Maintenance - Buildings. There is underspend in other areas balancing this out to some extent, Internal vehicle hire \$42k, Repairs & Maintenance - Equip \$27k, Event Promotions \$22k, Copier Charges \$22k and Misc \$78k.
- Wastewater is overspent \$404k due to easement compensation payment for the Kerikeri wastewater treatment plant \$215k and an increase in premium with the renewal of the insurance policy \$180k.
- Water Supply over expenditure relates to payment of fixed charges \$360k (unbudgeted) for FNDC to have first priority to take water from the Matawii Dam (MN10Reservoir) in the event of any potential shortfall of water for the Kaikohe scheme. Furthermore, bulk water charges for Kerikeri is overspent \$201k. There are small savings across various schemes of \$25k that bring total overspend down
- Strategic Relationship group is under budget by \$400k with budget not required for council wide Māori engagement, subscriptions, public notices, advertising and promotions.
- Planning and Policy is underspent \$664k due to lower than expected commissioner fees \$344k, General Expenses \$234k and across various misc expenses (Subscriptions, Public Notices & Advertising, Software etc) \$87k.

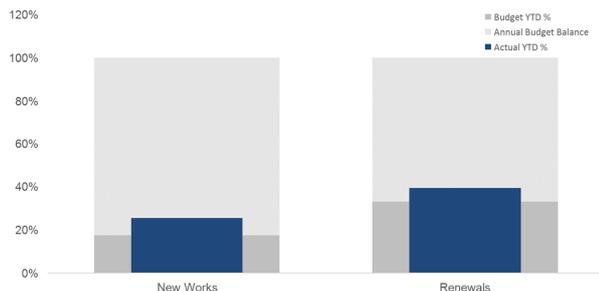
**Grant and Donations:**

- Strategic Relationships is underspent \$230k as a number of community board grants have not been released at this stage. The unpredictable nature of this activity makes it difficult to set and time budget accurately.

### 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
56.7M	42.0M	14.7M	35%	192.7M	204.0M	11.2M	5%



#### Highlights:

##### New Works:

- Tsunami siren replacement project has been paid for \$377k.
- Wastewaters are over budget \$2.6m due to the following works being ahead of schedule:
  - Kaikohe IAF Kainga Ora Reticulation Infrastructure design works progressing well \$770k and survey & geotechnical assessments underway for the treatment plant upgrade \$168k.
  - Wastewater improvements and transformation for Rāwene and Taipa are over budget \$128k
  - Donald Road wastewater catchment upgrades project in Kaitaia is underway \$3.6m with budget timed in June 2025.
  - Rāwene Land Purchases \$190k is unbudgeted.

However, these are offset by projects behind schedule.

- Wastewater Telemetry \$497k project is in the design phase.
- Kaikohe Septage Screen \$127k. The 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 \$276k project is in the design and consenting stage.
- Ōpononi wastewater treatment plant upgrade \$275k with design works completed and the program of works being scoped.
- Paihia pump station and emergency storage \$108k project being scoped.
- Rāwene water treatment under budget \$50k
- Whatuwhiwi Pump Station \$207k waiting on final design and resource consenting.
- Stormwater is over budget with Kaitaia Commerce Street design works underway \$213k and flood alleviation works at Marreine Place in Whatuwhiwi behind schedule \$100k waiting on resource consenting.
- Purchase of shares for the Otawere dam \$7.5m is unbudgeted.
- Community & Engagement are over budget \$527k due to Kaikohe Library Hub design works ahead of schedule.
- Pou Herenga Cycle Trail is over budget \$1m due to the Opua Cycle Trail and Te Raupo Road projects is ahead of schedule but budget phased in June 2025.

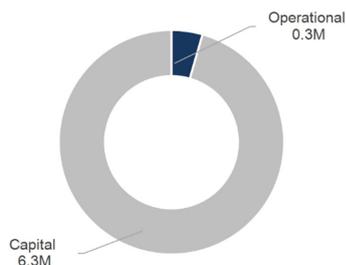
**Renewals:**

- Roading Renewals have delivered ahead of the planned works however the budget variance will be resolved at the end of the financial year \$1.1M.
- There is an overspend of \$914 in wastewater mainly due to budget phased in June 2025 for Ahipara security fence upgrade \$157k, Kaikohe pump station and reactive renewals \$136k, Pukepoto Rd Pipe Renewals \$355k and Whatuwhiwi Reactive Renewals \$266k.
- Stormwater diversion drain renewal works at Kaitaia Parkdale Crescent is awaiting recourse consent from NRC \$263k. Omapere stream culverting & pipe renewal budget \$250k not used & Stormwater reactive renewals for District Wide is over budget \$23k.
- Water Supply is over budget \$737k due to reactive renewal works at Kaikohe \$94k, Kerikeri \$192k, Rāwene \$82k, Kaitaia water supply replacement of asbestos cement pipes programme \$319k and Paihia Reactive Water Renewals project & riverbank protection \$46k.
- Corporate Services are over budget due to renewal of pool vehicles \$423, IT equipment renewals \$138k and Satellite Imagery project (Climate Change) \$175k and Office Equipment \$22k ahead of schedule.
- Library stocks and E-Resources is over budget \$220k. This is due to timing of the contract however budget is timed in June 2025.
- Pou Herenga Cycle Trail renewals projects are under way to widen footpaths, resurfacing and widening cycle track – stage 1 spent \$158k. External funding to be received to cover these costs. This will resolve the overspend at the end of the financial year.

## 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 31-March-2025

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

Unbudgeted Operational		Amount
Resource Consents Administration	External Services	83,000
Swimming Pools	Contract Work Annual	51,651
Swimming Pools	Contract Work Annual	51,651
Facilities operations - buildings	External Services	34,965
Halls	External Services	32,773
Delivery & Operations	Legal Costs	15,000
Climate Change	Expenses	14,000
Halls	Repairs & Maintenance Buildings	8,632
Information Services & Technology	Software Licence Fees	2,040
		<b>293,711</b>

Unbudgeted Capital Works		Amount
<b>TIF Round 7: Taipa Beachfront</b>	<b>CAPEX New Works Contract Services</b>	<b>310,000</b>
<b>Paihia i-Site Refurbishment - MBIE Co-</b>	<b>CAPEX Renewal Works Contract</b>	<b>106,392</b>
Dog Pound Northern	CAPEX New Works Contract Services	31,237
Dog Pound Southern	CAPEX New Works Contract Services	23,771
		<b>471,400</b>

Unbudgeted Rooding		Amount
Wainui Road RP6561	Subsidy New Works	-693,310
<b>Wainui Road RP6561</b>	<b>CAPEX New Works Contract Services</b>	<b>779,000</b>

Wainui Road RP4655	Subsidy New Works	-467,250
<b>Wainui Road RP4655</b>	<b>CAPEX New Works Contract Services</b>	<b>525,000</b>
Wainui-Matauri Bay Road RP4995	Subsidy New Works	-542,900
<b>Wainui-Matauri Bay Road RP4995</b>	<b>CAPEX New Works Contract Services</b>	<b>610,000</b>
Whangae Road RP2730	Subsidy New Works	-217,160
<b>Whangae Road RP2730</b>	<b>CAPEX New Works Contract Services</b>	<b>244,000</b>
Waiare Road RP28047	Subsidy New Works	-271,450
<b>Waiare Road RP28047</b>	<b>CAPEX New Works Contract Services</b>	<b>305,000</b>
Matawaia-Maromaku Road RP7182	Subsidy New Works	-162,870
<b>Matawaia-Maromaku Road RP7182</b>	<b>CAPEX New Works Contract Services</b>	<b>183,000</b>
Waikare Road RP8444	Subsidy New Works	-356,668
<b>Waikare Road RP8444</b>	<b>CAPEX New Works Contract Services</b>	<b>400,750</b>
Tapuhi Road RP8739	Subsidy New Works	-271,450
<b>Tapuhi Road RP8739</b>	<b>CAPEX New Works Contract Services</b>	<b>305,000</b>
Whangae Road RP4817	Subsidy New Works	-649,700
<b>Whangae Road RP4817</b>	<b>CAPEX New Works Contract Services</b>	<b>730,000</b>
Wainui-Matauri Bay Road RP4990	Subsidy New Works	-493,950
<b>Wainui-Matauri Bay Road RP4990</b>	<b>CAPEX New Works Contract Services</b>	<b>555,000</b>
Hihitahi Rise RP84	Subsidy New Works	-130,296
<b>Hihitahi Rise RP84</b>	<b>CAPEX New Works Contract Services</b>	<b>146,400</b>
Giles Road RP577	Subsidy New Works	-108,580
<b>Giles Road RP577</b>	<b>CAPEX New Works Contract Services</b>	<b>122,000</b>
<b>Paponga Road RP2453</b>	<b>CAPEX Renewal Works Contract</b>	<b>854,000</b>
Pawarenga Road RP8151	Subsidy New Works	-2,557,860
<b>Pawarenga Road RP8151</b>	<b>CAPEX New Works Contract Services</b>	<b>2,874,000</b>
Waiotemarama Gorge Road RP2480	Subsidy New Works	-597,190
<b>Waiotemarama Gorge Road RP2480</b>	<b>CAPEX New Works Contract Services</b>	<b>671,000</b>
<b>Broadwood Road RP279</b>	<b>CAPEX Renewal Works Contract</b>	<b>183,000</b>
<b>Mangamuka Road RP2948</b>	<b>CAPEX Renewal Works Contract</b>	<b>429,937</b>
<b>Mangamuka Road RP4475</b>	<b>CAPEX Renewal Works Contract</b>	<b>146,400</b>
Iwitaua Road RP6179	Subsidy New Works	-217,160
<b>Iwitaua Road RP6179</b>	<b>CAPEX New Works Contract Services</b>	<b>244,000</b>
<b>Mangamuka Road RP7824</b>	<b>CAPEX Renewal Works Contract</b>	<b>183,000</b>
Giles Road RP843	Subsidy New Works	-325,740
<b>Giles Road RP843</b>	<b>CAPEX New Works Contract Services</b>	<b>366,000</b>
West Coast Road (Kohukohu) RP16775	Subsidy New Works	-3,769,150
<b>West Coast Road (Kohukohu) RP16775</b>	<b>CAPEX New Works Contract Services</b>	<b>4,235,000</b>
West Coast Road (Kohukohu) RP30161	Subsidy New Works	-859,740
<b>West Coast Road (Kohukohu) RP30161</b>	<b>CAPEX New Works Contract Services</b>	<b>966,000</b>
Ngapipito Road RP6772	Subsidy New Works	-814,350
<b>Ngapipito Road RP6772</b>	<b>CAPEX New Works Contract Services</b>	<b>915,000</b>
Okaihau CycleTrail Upgrade	Grants Capital	-188,958
<b>Okaihau CycleTrail Upgrade</b>	<b>CAPEX Renewal Works Contract</b>	<b>188,958</b>
Fisher-Riley Road RP2820	Subsidy New Works	-597,190
<b>Fisher-Riley Road RP2820</b>	<b>CAPEX New Works Contract Services</b>	<b>671,000</b>

Honeymoon Valley Road RP5585	Subsidy New Works	-92,293
<b>Honeymoon Valley Road RP5585</b>	<b>CAPEX New Works Contract Services</b>	<b>103,700</b>
Kaitaia-Awaroa Road RP26807	Subsidy New Works	-189,570
<b>Kaitaia-Awaroa Road RP26807</b>	<b>CAPEX New Works Contract Services</b>	<b>213,000</b>
Kaitaia-Awaroa Road RP13525	Subsidy New Works	-80,990
Kaitaia-Awaroa Road RP13525	CAPEX New Works Contract Services	91,000
Smith Road (Herekino) RP2400	Subsidy New Works	-103,151
<b>Smith Road (Herekino) RP2400</b>	<b>CAPEX New Works Contract Services</b>	<b>115,900</b>
Te Rore Road RP3039	Subsidy New Works	-597,190
<b>Te Rore Road RP3039</b>	<b>CAPEX New Works Contract Services</b>	<b>671,000</b>
Duncan Road (Kaingaroa) RP10042	Subsidy New Works	-135,725
<b>Duncan Road (Kaingaroa) RP10042</b>	<b>CAPEX New Works Contract Services</b>	<b>152,500</b>
Duncan Road (Kaingaroa) RP10069	Subsidy New Works	-488,610
<b>Duncan Road (Kaingaroa) RP10069</b>	<b>CAPEX New Works Contract Services</b>	<b>549,000</b>
Duncan Road (Kaingaroa) RP10105	Subsidy New Works	-705,770
<b>Duncan Road (Kaingaroa) RP10105</b>	<b>CAPEX New Works Contract Services</b>	<b>793,000</b>
Duncan Road (Kaingaroa) RP11464	Subsidy New Works	-195,444
<b>Duncan Road (Kaingaroa) RP11464</b>	<b>CAPEX New Works Contract Services</b>	<b>219,600</b>
Duncan Road (Kaingaroa) RP13894	Subsidy New Works	-108,580
<b>Duncan Road (Kaingaroa) RP13894</b>	<b>CAPEX New Works Contract Services</b>	<b>122,000</b>
Church Road (Kaitaia) RP1404	Subsidy New Works	-217,160
<b>Church Road (Kaitaia) RP1404</b>	<b>CAPEX New Works Contract Services</b>	<b>244,000</b>
Duncan Road (Kaingaroa) RP14459	Subsidy New Works	-515,755
<b>Duncan Road (Kaingaroa) RP14459</b>	<b>CAPEX New Works Contract Services</b>	<b>579,500</b>
Larmer Road RP2117	Subsidy New Works	-651,480
<b>Larmer Road RP2117</b>	<b>CAPEX New Works Contract Services</b>	<b>732,000</b>
Oruru Road RP2348	Subsidy New Works	-597,190
<b>Oruru Road RP2348</b>	<b>CAPEX New Works Contract Services</b>	<b>671,000</b>
Fryer Road RP2887	Subsidy New Works	-434,320
<b>Fryer Road RP2887</b>	<b>CAPEX New Works Contract Services</b>	<b>488,000</b>
Te Rore Road RP3028	Subsidy New Works	-434,320
<b>Te Rore Road RP3028</b>	<b>CAPEX New Works Contract Services</b>	<b>488,000</b>
Fryer Road RP3471	Subsidy New Works	-217,160
<b>Fryer Road RP3471</b>	<b>CAPEX New Works Contract Services</b>	<b>244,000</b>
Paranui Road RP4460	Subsidy New Works	-162,870
<b>Paranui Road RP4460</b>	<b>CAPEX New Works Contract Services</b>	<b>183,000</b>
Whangape Road RP6246	Subsidy New Works	-542,900
<b>Whangape Road RP6246</b>	<b>CAPEX New Works Contract Services</b>	<b>610,000</b>
<b>EW June 2023 Minor Remedial Works</b>	<b>CAPEX Renewal Works Contract</b>	<b>961,300</b>
May 2023 Rain Event Admin &	Subsidy New Works	-1,515,225
<b>May 2023 Rain Event Admin &amp;</b>	<b>CAPEX New Works Contract Services</b>	<b>1,702,500</b>
October EW 2023 Minor Remedial Works	Subsidy New Works	-172,927
<b>October EW 2023 Minor Remedial</b>	<b>CAPEX New Works Contract Services</b>	<b>194,300</b>
August 2022 EW Phase 3 Admin &	Subsidy New Works	-2,633,866
<b>August 2022 EW Phase 3 Admin &amp;</b>	<b>CAPEX New Works Contract Services</b>	<b>2,959,400</b>

---

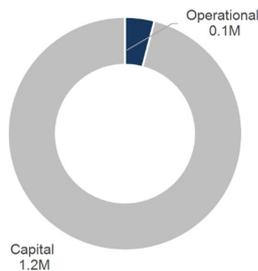
**5,834,728**

**6,599,838**

## 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 31-March-2025

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

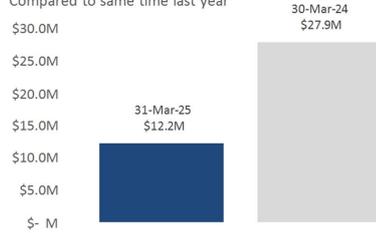
Project Ledger	Comment	Amount
Donald Road Wastewater Catchment Upgrades	Donald Road WW Upgrades Transfer Renewals Funding from 27/28 to	568,755
300 Rawene Road Land Purchase	Reforecast Funds from LTP Year 2026 to 2024 to Purchase Land	313,950
Awanui Sports Complex H&S Renewals (DFP0593)	Awanui Hall Ceiling Renewal Tfr from 2027/28 Financial Year	290,000
Kerikeri Library Renewals	Forecast renewals budget transfer from 28/29	116,508
Awanui Transfer Station Renewals	Reforecast jrnI 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 jrnI 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
Kohukohu Hall (DFP0195)	Tfr of Renewal Budgets from FY 27/28 Replace Internal Fixture Kohukohu Hall	2,000

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
		<b>1,180,616</b>
		<b><u>1,230,616</u></b>

## Treasury Report

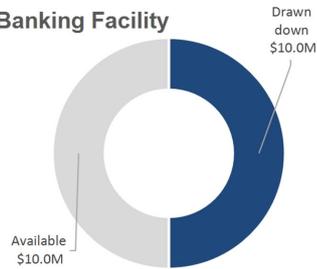
### Cash Position

Compared to same time last year



	31-Mar-25	30-Mar-24
ASB General Fund	\$ 6.4M	\$ 20.2M
ASB Special Funds	\$ 3.5M	\$ 5.5M
Investments	\$ 2.3M	\$ 2.2M
<b>Total Cash</b>	<b>\$ 12.2M</b>	<b>\$ 27.9M</b>

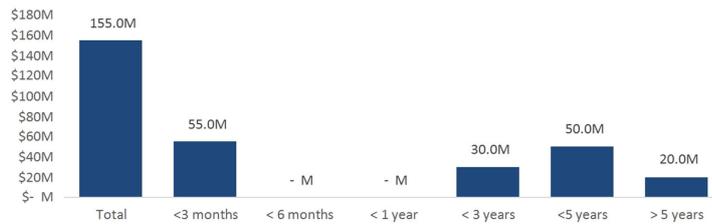
### Banking Facility



<b>Banking Facility</b>	<b>\$ 20.0M</b>
Drawn down	\$ 10.0M
Available	\$ 10.0M

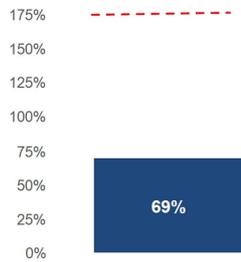
### Public Debt

#### Loans by Maturity Date



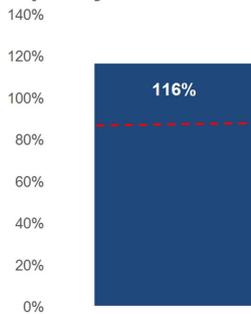
### Treasury Compliance

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



Net Debt	\$ 142.8M
Budgeted Total income	\$ 206.3M
Debt Ceiling	\$ 361.0M
Net debt as % total revenue	69%
Policy Maximum	126%

**Liquidity** - Access to funds must be greater than 110%



External Debt	\$ 155.0M
ASB Banking Facility	\$ 20.0M
ASB Banking Facility used	-\$ 10.0M
<b>Total Committed Public Debt</b>	<b>\$ 165.0M</b>
Liquid Investments Cash at Bank	\$ 12.2M
Liquid Investments ASB Overdraft Facility	\$ 3.0M
	<b>\$ 180.2M</b>
Access to Funds	116%
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 Mar 2025 (Pd9)

	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
<b>Operational Income</b>										
Rates - general (excl water supply rates)	82,387	82,492	105	109,989	-	109,989	27,602	75%	109,989	-
Rates - penalties	1,054	1,169	115	1,518	-	1,518	464	69%	1,518	-
Fees & charges (inc water supply rates)	16,810	17,896	1,086	22,483	-	22,483	5,673	75%	22,483	0
Central Govt Subsidies - Admin	-	-	-	-	-	-	-	0%	-	-
Central Govt Subsidies - Operational	12,487	12,285	203	19,294	-	19,294	6,807	65%	19,654	359
Other Income	4,914	2,270	2,644	3,027	-	3,027	1,887	162%	3,027	-
Dividend Income	1,213	5,500	4,287	5,500	-	5,500	4,287	22%	5,500	-
<b>Capital Income</b>										
Central Govt Subsidies - New Works	4,284	5,825	1,541	27,573	5,342	32,915	28,631	13%	42,332	9,417
Central Govt Subsidies - Renewals	10,211	9,282	929	19,061	901	19,962	9,751	51%	23,904	3,942
Development Contributions	79	-	79	-	-	-	79	100%	-	-
Other Contributions	1,317	1,245	72	-	2,732	2,732	1,416	48%	2,921	189
<b>Total Operating Income</b>	<b>134,756</b>	<b>137,964</b>	<b>3,207</b>	<b>208,446</b>	<b>8,975</b>	<b>217,421</b>	<b>82,665</b>	<b>62%</b>	<b>231,329</b>	<b>13,907</b>
<b>Operational Expenditure</b>										
Staff related costs	30,568	30,408	160	41,501	-	41,501	10,933	74%	41,705	204
Contractor Fees	36,738	53,934	17,196	51,085	-	51,085	14,346	72%	51,913	828
Professional Fees	4,858	8,021	3,162	7,583	-	7,583	2,725	64%	7,542	41
External Services	7,805	7,551	254	10,176	-	10,176	2,371	77%	10,516	340
Legal Costs	289	516	227	688	-	688	399	42%	703	15
General expenses	12,055	12,193	138	15,872	-	15,872	3,817	76%	15,514	358
Grants and donations	1,782	1,957	175	2,609	-	2,609	827	68%	2,609	-
Rate remissions	2,585	1,888	696	2,155	-	2,155	430	120%	2,155	-
Allocations (direct and indirect)	-	0	0	0	-	0	0	0%	0	-
Interest costs	4,706	5,085	379	6,780	-	6,780	2,074	69%	6,780	-
<b>Sub total</b>	<b>101,386</b>	<b>121,553</b>	<b>20,167</b>	<b>138,449</b>	<b>-</b>	<b>138,449</b>	<b>37,063</b>	<b>73%</b>	<b>139,437</b>	<b>988</b>
Depreciation and other asset costs	38,889	40,208	1,319	53,611	-	53,611	14,722	73%	53,611	-
Gain/Loss on Disposal	3,537	-	3,537	-	-	-	3,537	100%	-	-
<b>Total Operational Expenditure</b>	<b>143,812</b>	<b>161,761</b>	<b>17,949</b>	<b>192,059</b>	<b>-</b>	<b>192,059</b>	<b>48,247</b>	<b>75%</b>	<b>193,047</b>	<b>988</b>
<b>Net Operating Deficit</b>	<b>9,056</b>	<b>23,798</b>	<b>14,742</b>	<b>16,386</b>	<b>8,975</b>	<b>25,362</b>	<b>34,418</b>		<b>38,281</b>	<b>12,920</b>

### Statement of Capital Performance

for the period ending Mar 2025 (Pd9)

	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	8,319	6,846 -	1,473	11,612	10,929	22,541	14,222	37%	22,767	226
Environmental Management	144	- -	144	160	-	160	16	90%	171	11
Roading and Footpaths	22,562	24,458	1,896	44,358	11,519	55,877	33,315	40%	88,614	32,737
Wastewater	9,250	5,690 -	3,560	32,057	13,388	45,446	36,195	20%	39,368	6,077
Stormwater	1,129	1,273	145	11,394	2,387	13,781	12,653	8%	13,781	-
Solid Waste Management	218	61 -	157	1,156	128	1,285	1,066	17%	1,323	39
Water Supply	3,836	2,815 -	1,021	25,494	4,695	30,189	26,353	13%	14,054	16,135
Corporate Services	8,806	406 -	8,399	9,389	1,496	10,885	2,080	81%	10,885	-
Strategic Relationships	-	-	-	-	-	-	-	0%	-	-
Planning & Policy	-	-	-	-	-	-	-	0%	-	-
Drainage	123	153	31	-	153	153	31	80%	153	-
Community & Engagement	1,059	270 -	789	7,252	1,173	8,425	7,366	13%	8,648	223
Cycle Trail	1,269	- -	1,269	4,000	-	4,000	2,731	32%	4,189	189
<b>Total Capital Expenditure</b>	<b>56,714</b>	<b>41,973 -</b>	<b>14,741</b>	<b>146,873</b>	<b>45,870</b>	<b>192,743</b>	<b>136,029</b>	<b>29%</b>	<b>203,954</b>	<b>11,211</b>

### 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	2,053	1,365 -	687	1,541	206	1,747 -	305	-117%	1,747	-
Environmental Management	5,815	6,167	352	8,086	-	8,086	2,271	-72%	8,086	-
Roading and Footpaths	27,881	28,422	541	49,137	6,028	55,166	27,285	-51%	83,920	28,754
Wastewater	432	605	173	1,940	1,791	3,731	3,298	-12%	3,671	60
Stormwater	79	-	79	-	-	-	79	-100%	-	-
Solid Waste Management	2,397	2,403	5	3,204	-	3,204	806	-75%	3,204	-
Water Supply	8,624	8,091 -	533	25,211	942	26,153	17,528	-33%	11,070	15,082
Corporate Services	1,981	1,283 -	698	1,699	9	1,708 -	273	-116%	1,708	-
Strategic Relationships	6	187	181	250	-	250	244	-2%	250	-
Planning & Policy	222	7 -	214	10	-	10 -	212	-2217%	10	-
Drainage	-	-	-	-	-	-	-	0%	-	-
Community & Engagement	463	271 -	192	361	-	361 -	102	-128%	467	106
Cycle Trail	149	-	149	-	-	-	149	-100%	189	189
<b>Total Operating Income</b>	<b>50,103</b>	<b>48,803 -</b>	<b>1,300</b>	<b>91,439</b>	<b>8,975</b>	<b>100,414</b>	<b>50,312</b>	<b>50%</b>	<b>114,322</b>	<b>13,907</b>

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	8,647	9,936	1,289	13,265	-	13,265	4,618	65%	13,424	159
Environmental Management	9,569	9,533 -	36	12,979	-	12,979	3,410	74%	13,077	98
Roading and Footpaths	19,746	38,531	18,784	27,948	-	27,948	8,201	71%	28,592	644
Wastewater	11,356	11,274 -	82	15,037	-	15,037	3,681	76%	15,018	19
Stormwater	594	719	124	964	-	964	369	62%	964	-
Solid Waste Management	4,932	4,946	15	5,834	-	5,834	902	85%	5,834	-
Water Supply	8,776	7,291 -	1,486	9,770	-	9,770	993	90%	9,751	19
Corporate Services	18,486	18,170 -	316	24,192	-	24,192	5,706	76%	24,267	75
Strategic Relationships	4,247	5,135	888	6,916	-	6,916	2,669	61%	6,916	-
Planning & Policy	4,433	5,306	874	7,160	-	7,160	2,728	62%	7,210	50
Drainage	150	168	18	225	-	225	75	67%	225	-
Community & Engagement	5,129	4,791 -	338	6,487	-	6,487	1,358	79%	6,487	-
Cycle Trail	615	669	54	893	-	893	277	69%	893	-
<b>Total Direct Costs</b>	<b>96,680</b>	<b>116,468</b>	<b>19,788</b>	<b>131,669</b>	<b>-</b>	<b>131,669</b>	<b>34,988</b>	<b>73%</b>	<b>132,656</b>	<b>988</b>

### Capital Spend Analysis

as at 31-Mar-2025

LTP Group	YTD (\$000's)				Full Year (\$000's)					
	YTD Actual	Commitments	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	6,765	2,079	9,718	7,317	17,035	39.7%	17,341	39.0%	102%	306
Wastewater	9,009	11,314	29,457	13,388	42,846	21.0%	37,018	24.3%	86%	(5,827)
Water Supply	3,274	2,143	20,393	3,298	23,691	13.8%	9,756	33.6%	41%	(13,935)
Stormwater	1,240	2,190	9,455	2,540	11,995	10.3%	11,995	10.3%	100%	0
Solid Waste	218	49	1,156	128	1,285	17.0%	1,323	16.5%	103%	39
<b>Project Delivery Team Subtotal</b>	<b>20,506</b>	<b>17,776</b>	<b>70,179</b>	<b>26,673</b>	<b>96,852</b>	<b>21.2%</b>	<b>77,434</b>	<b>26.5%</b>	<b>80%</b>	<b>(19,418)</b>
Roading & Footpaths	23,813	21,017	47,358	11,519	58,877	40.4%	91,803	25.9%	156%	32,926
<b>IAM Total</b>	<b>44,319</b>	<b>38,794</b>	<b>117,538</b>	<b>38,191</b>	<b>156,729</b>	<b>28.5%</b>	<b>169,237</b>	<b>26.2%</b>	<b>109%</b>	<b>13,508</b>
Environmental Management	130	9	160	0	160	81.5%	147	88.7%	92%	(13)
Governance & Strategic Administration	1,130	109	1,528	1,496	3,024	37.4%	3,024	37.4%	100%	0
Customer Services	1,059	347	7,254	1,173	8,427	12.6%	8,650	12.2%	103%	223
Strategic Planning	0	0	0	0	0	0.0%	0	0.0%	0%	0
<b>Other Total</b>	<b>2,320</b>	<b>466</b>	<b>8,942</b>	<b>2,669</b>	<b>11,612</b>	<b>20.0%</b>	<b>11,821</b>	<b>19.6%</b>	<b>102%</b>	<b>210</b>
<b>Sub Total</b>	<b>46,639</b>	<b>39,259</b>	<b>126,480</b>	<b>40,861</b>	<b>167,340</b>	<b>27.9%</b>	<b>181,058</b>	<b>25.8%</b>	<b>108%</b>	<b>13,718</b>
<b>DIA Projects</b>										
Water Supply	172	443	0	1,397	1,397	12.3%	1,397	12.3%	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
<b>Total DIA Projects</b>	<b>172</b>	<b>443</b>	<b>0</b>	<b>1,397</b>	<b>1,397</b>	<b>12.3%</b>	<b>1,397</b>	<b>12.3%</b>	<b>100%</b>	<b>0</b>
<b>E SEO Projects</b>										
District Facilities	458	215	1,619	3,612	5,231	8.7%	5,171	8.8%	96%	(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
<b>Total E SEO Projects</b>	<b>489</b>	<b>224</b>	<b>1,619</b>	<b>3,612</b>	<b>5,231</b>	<b>9.3%</b>	<b>5,194</b>	<b>9.4%</b>	<b>99%</b>	<b>(36)</b>
<b>Total</b>	<b>47,300</b>	<b>39,926</b>	<b>128,099</b>	<b>45,870</b>	<b>173,968</b>	<b>27.2%</b>	<b>187,650</b>	<b>25.2%</b>	<b>108%</b>	<b>13,681</b>

**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 31-Mar-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 31-Mar-2025

LTP Group	Actual + commitments against total forecast budget
	YTD Actual (%)
District Facilities	51.0%
Wastewater	54.9%
Water Supply	55.5%
Stormwater	28.6%
Solid Waste	20.2%
<b>Project Delivery Team Subtotal</b>	<b>49.4%</b>
Roading & Footpaths	48.8%
<b>IAM Total</b>	<b>49.1%</b>
Environmental Management	94.8%
Governance & Strategic Administration	41.0%
Customer Services	16.3%
Strategic Planning	0.0%
<b>Other Total</b>	<b>23.6%</b>
<b>Sub Total</b>	<b>47.4%</b>
<b>DIA Projects</b>	
Water Supply	44.0%
Wastewater	0.0%
Stormwater	0.0%
<b>Total DIA Projects</b>	<b>44.0%</b>
<b>ESEO Projects</b>	

## 5.4 LEVEL OF SERVICE KPI QUARTER 3 PERFORMANCE REPORT FOR 2024-2025

**File Number:** A5168796

**Author:** Angie Thomas, Acting Chief Financial Officer

**Authoriser:** Charlie Billington, Group Manager - Corporate Services

### PURPOSE OF THE REPORT

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

### EXECUTIVE SUMMARY

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

### RECOMMENDATION

**That the Te Miromiro - Assurance, Risk and Finance Committee receive the Level of Service KPI Quarter 3 Performance Report for 2024-2025.**

### BACKGROUND

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

### DISCUSSION AND NEXT STEPS

This report is for information only.

### FINANCIAL IMPLICATIONS AND BUDGETARY PROVISION

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

### ATTACHMENTS

1. KPI Quarterly Report Jan to March 2025 - A5173184  





# Quarterly Performance Report

Quarter 3: January - March 2025

## Performance of service level results

### Introduction

Welcome to the performance report for the third quarter of 2024/25. This report focuses on the operational KPI's published in the Long Term Plan 2024-27 that we report in the Annual Report, this includes local government mandatory performance measures by the Department of Internal Affairs (DIA), but does not include internal KPI's relating to the CEO or staff performance.

### Libraries

To provide quality library services for the benefit of all of the community

LTP KPI	Performance Measure	2022/23 Result	2023/24 Result	2024/25 Target	Measures	Jul-24	Aug-24	Sep-24	Q1 Total Performance	Oct-24	Nov-24	Dec-24	Q2 Total Performance	Jan-25	Feb-25	Mar-25	Q3 Total Performance
1.1.1	Customer/visitor satisfaction	3.81%	17.58%	Maintain / Increase	Visitor satisfaction 2024/25	5	4	0	3.08	0	0	0	0.00	0	0	0	0.00
					Visitor satisfaction 2023/24	5	5	4	4.51	4	5	4	4.40	5	5	2	3.78
					Change	1	-1	-4	-1.43	-4	-5	-4	-4.40	-5	-5	-2	-3.78
					<b>Q1 Performance Comments</b>	Low response numbers continue to affect customer satisfaction results via Ask Nicely.			<b>Q2 Performance Comments</b>	No responses received this quarter, improved marketing push is planned for Q3 to improve results.			<b>Q3 Performance Comments</b>	No responses received this quarter mostly impacted by building and service changes during the quarter, improved marketing push is planned for Q4 to get more consistent survey results.			
1.1.2	Maintain / increase in-person library use as a percentage of the population of the district	47.50%	49.5%	Maintain / Increase	In-person Use	55,398	53,071	53,657	54,042	55,835	55,784	38,533	50,051	54,431	52,245	52,371	53,016
					District population	74,700	74,700	74,700	74,700	74,700	74,700	74,700	74,700	74,700	74,700	74,700	74,700
					Percentage %	74.2%	71.0%	71.8%	72.3%	74.7%	74.7%	51.6%	67.0%	72.9%	69.9%	70.1%	70.97%
					<b>Q1 Performance Comments</b>	Libraries are maintaining usage levels well above the 2023-24 targets of 49.5% of the district's population			<b>Q2 Performance Comments</b>	Libraries maintain usage levels well above the 2023-24 targets of 49.5% of the district's population, with a small dip in December due to fewer days open to the public this month relative to others in Q2.			<b>Q3 Performance Comments</b>	Libraries continue to maintain and increase usage levels well above the 2023-24 target of 49.5% of the district's population, usage is up this quarter despite reduced services at our biggest site, this is due to an increased use in our mobile library use and public Wi-Fi usage.			

### Customer Services

Council provides the right services, in the right places, to the agreed standard

LTP KPI	Performance Measure	2022/23 Result	2023/24 Result	2024/25 Target	Measures	Jul-24	Aug-24	Sep-24	Q1 Total Performance	Oct-24	Nov-24	Dec-24	Q2 Total Performance	Jan-25	Feb-25	Mar-25	Q3 Total Performance
1.2.1	Service Centre users' satisfaction	3.81%	3.83%	Maintain / Increase	User satisfaction 2024/25	3.50	3.74	3.93	3.72	3.81	3.63	3.57	3.67	3.66	3.48	3.61	3.58
					User satisfaction 2023/24	3.98	4.10	3.80	3.96	3.80	4.20	3.80	3.93	3.5	3.7	4.1	3.77
					Change from previous year	-0.48	-0.36	0.13	-0.24	0.01	-0.57	-0.23	-0.26	0.16	-0.22	-0.49	-0.18
					<b>Q1 Performance Comments</b>	Low response numbers continue to affect customer satisfaction results via Ask Nicely.			<b>Q2 Performance Comments</b>	Low response numbers continue to affect customer satisfaction results via Ask Nicely. Increased promotion planned for Q3.			<b>Q3 Performance Comments</b>	Low response numbers continue to affect customer satisfaction results via Ask Nicely. Increased promotion planned and in action.			
1.2.2	Percentage of customer enquiries resolved at first point of contact.	48%	73%	68%	Number of enquiries	2,753	2,837	894	6,484	1,453	2,046	808	4,307	1,098	2,110	1,144	4,352
					Number of enquiries resolved at first point of contact	2,453	2,769	852	6,074	1,312	1,981	755	4,048	992	1,982	938	3,912
					Percentage %	89%	98%	95%	94%	90.3%	96.8%	93.4%	94.0%	90%	94%	82%	90%
					<b>Q1 Performance Comments</b>	Performance is tracking strongly above 2024-27 target of 68% with consistent results around 90% resulting in a Q1 performance of 94%			<b>Q2 Performance Comments</b>	Performance for Q2 remains positive, maintaining total performance of 94%			<b>Q3 Performance Comments</b>	Performance for Q3 remains positive, maintaining a performance total of 90% making our overall YTD goal of 68%, efforts to record accurate walk-in data is being made to ensure Q4 result continues to be at over 90%.			

**Museums**

To provide quality museum services for the benefit of all in the community.

LTP KPI	Performance Measure	2022/23 Result	2023/24 Result	2024/25 Target	Measures	Jul-24	Aug-24	Sep-24	Q1 Total Performance	Oct-24	Nov-24	Dec-24	Q2 Total Performance	Jan-25	Feb-25	Mar-25	Q3 Total Performance
1.3.1	Customer and Visitor satisfaction	No Result	No Result	Maintain / Increase	Surveys Received	1	0	1	0.7	0	0	0	-	3	3	1	2.3
					Survey Satisfaction Rating	3	0	5	2.7	0	0	0	-	4.67	5.00	5.00	4.9
					<b>Q1 Performance Comments</b>			<b>Q2 Performance Comments</b>			<b>Q3 Performance Comments</b>						
			Low response numbers of surveys affects satisfaction rating.			No responses received this quarter.			Although low responses to surveys, consistent positive ratings with specific comment on staff helpfulness.								

**i-SITES**

To provide booking and information services through the District's Information Centres, influencing visitors to stay longer and spend more

LTP KPI	Performance Measure	2022/23 Result	2023/24 Result	2024/25 Target	Measures	Jul-24	Aug-24	Sep-24	Q1 Total Performance	Oct-24	Nov-24	Dec-24	Q2 Total Performance	Jan-25	Feb-25	Mar-25	Q3 Total Performance
1.4.3	Customer/Visitor satisfaction	4.17%	3.33%	Maintain / Increase	User Satisfaction 2023/24	5.00	0.00	1.00	2.0	0	5	0	1.7	5	5	5	5.0
					User Satisfaction 2022/23	4.00	5.00	5.00	4.7	4	5	5	4.7	5	4	5	4.7
					Change	1.00	-5.00	-4.00	-2.67	-4.00	0.00	-5.00	-3.00	0.00	1.00	0.00	0.33
			<b>Q1 Performance Comments</b>			<b>Q2 Performance Comments</b>			<b>Q3 Performance Comments</b>								
			We have received fewer reviews during this period compared to the same time last year, and the volume has been less consistent we are only receiving one review a month			Our reviews have dropped increasingly but least there has been positive reviews. we only received one review			There has been constant reviews averaging at two reviews a month.								

**Building Consent Management**

To comply with current legislative requirements with regards to processing building consent applications

LTP KPI	Performance Measure	2022/23 Result	2023/24 Result	2024/25 Target	Measures	Jul-24	Aug-24	Sep-24	Q1 Total Performance	Oct-24	Nov-24	Dec-24	Q2 Total Performance	Jan-25	Feb-25	Mar-25	Q3 Total Performance
2.1.1	Process building consents within statutory timeframes	100.0%	100.0%	≥95%	No. processed within timeframe	127	88	102	317	115	114	93	322	46	79	89	214
					Total applications	127	88	102	317	115	114	93	322	46	79	89	214
					%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
			<b>Q1 Performance Comments</b>			<b>Q2 Performance Comments</b>			<b>Q3 Performance Comments</b>								
			We have maintained 100% stat compliance for Q1			We have maintained 100% stat compliance for Q2			We have maintained 100% stat compliance for Q3								

### Environmental Management Animal Control

To ensure animal related activities are managed in accordance with legislative requirements

LTP KPI	Performance Measure	2022/23 Result	2023/24 Result	2024/25 Target	Measures	Jul-24	Aug-24	Sep-24	Q1 Total Performance	Oct-24	Nov-24	Dec-24	Q2 Total Performance	Jan-25	Feb-25	Mar-25	Q3 Total Performance
2.2.1 (a)	Respond to reported incidents by contacting customer and arranging next steps within the following timeframes:																
	Urgent within 1.5 hours	95.0%	94.0%	≥93%	No. responded within timeframe	30	29	40	99	23	18	22	63	23	26	18	67
					Total incidences	30	60	83	173	62	58	66	186	45	48	52	145
					%	100.0%	48.3%	48.2%	57.2%	37.1%	31.0%	33.3%	33.9%	51.1%	54.2%	34.6%	46.2%
2.2.1 (b)	Non-urgent within 3 days	93.00%	96.00%	≥93%	No. responded within timeframe	243	242	220	705	230	234	240	704	217	196	224	637
					Total incidences	280	274	255	809	275	280	296	851	255	225	257	737
					%	86.8%	88.3%	86.3%	87.1%	83.6%	83.6%	81.1%	82.7%	85.1%	87.1%	87.2%	86.4%
					<b>Q1 Performance Comments</b>			<b>Q2 Performance Comments</b>			<b>Q3 Performance Comments</b>						
					There is a discrepancy between the responded to 'actual time' and the 'reported time' for Urgent Animal Management RFS attendance and a solution is being worked on. The % shown does not reflect the true response.			There is a discrepancy between the responded to 'actual time' and the 'reported time' for Urgent Animal Management RFS attendance and a solution is being worked on. The % shown does not reflect the true response.			There is a discrepancy between the responded to 'actual time' and the 'reported time' for Urgent Animal Management RFS attendance and a solution is being worked on. The % shown does not reflect the true response.						

### Environmental Health

To monitor food premises in accordance with the requirements of the Food Act, 2014.

LTP KPI	Performance Measure	2022/23 Result	2023/24 Result	2024/25 Target	Measures	Jul-24	Aug-24	Sep-24	Q1 Total Performance	Oct-24	Nov-24	Dec-24	Q2 Total Performance	Jan-25	Feb-25	Mar-25	Q3 Total Performance
2.3.1	Food Control Plan and National Programme audits completed as scheduled	86.8%	93.8%	≥95% of all food control plans and national programs assessed	No. completed as scheduled	17	24	26	67	19	40	20	79	22	20	27	69
					Total scheduled	18	26	27	71	21	44	23	88	27	23	32	82
					%	94.4%	92.3%	96.3%	94.4%	90.5%	90.9%	87.0%	89.8%	81.5%	87.0%	84.4%	84.1%
					<b>Q1 Performance Comments</b>			<b>Q2 Performance Comments</b>			<b>Q3 Performance Comments</b>						
					Cancelled verification visits were cancelled by the operator due to being unprepared or needed to reschedule due to personal reasons. These will be rescheduled for completion over the following months.			Cancelled verification visits were cancelled by the operator due to being unprepared or needed to reschedule due to personal reasons. These will be rescheduled for completion over the following months.			In January, 5 verifications were cancelled by operators who were not prepared for the scheduled verification or had forgotten about it. These will be rescheduled for completion over the following months. In February, 3 verifications were cancelled by operators who were not prepared for the verification or had forgotten about it. In March, 5 scheduled verifications were cancelled by the operators who were not prepared for the verification. These will be rescheduled accordingly.						

### Monitoring and Enforcement

To ensure compliance with Resource Management Act relating to noise pollution

LTP KPI	Performance Measure	2022/23 Result	2023/24 Result	2024/25 Target	Measures	Jul-24	Aug-24	Sep-24	Q1 Total Performance	Oct-24	Nov-24	Dec-24	Q2 Total Performance	Jan-25	Feb-25	Mar-25	Q3 Total Performance	
Respond to noise complaints within the following timeframes:																		
2.4.1	In urban areas: 1 hour	75.7%	85.6%	≥95% within set timeframe	No. responded within timeframe	44	19	55	118	70	42	82	194	64	46	36	146	
					Total incidences	58	21	66	145	79	52	89	220	80	52	42	174	
					%	75.9%	90.5%	83.3%	81.4%	88.6%	80.8%	92.1%	88.2%	80.0%	88.5%	85.7%	83.9%	
	In rural areas: 2 hours	80.2%	90.4%	≥95% within set timeframe	No. responded within timeframe	5	2	10	17	6	5	6	17	2	1	1	4	
					Total incidences	5	3	10	18	6	5	6	17	8	6	1	15	
					%	100.0%	66.7%	100.0%	94.4%	100.0%	100.0%	100.0%	100.0%	25.0%	16.7%	100.0%	26.7%	
							<b>Q1 Performance Comments</b>			<b>Q2 Performance Comments</b>			<b>Q3 Performance Comments</b>					
							First Security are contracted to provide this service and have been consulted for comment. Initial indications may be staffing levels due to sickness and resignations			First Security are contracted to provide this service and have been consulted for comment. Initial indications may be staffing levels due to sickness and resignations			First Security are contracted to provide this service and have been consulted for comment. Initial indications may be staffing levels due to sickness and resignations					

### District Licensing

To license and monitor the sale of liquor in accordance with the Sale and Supply of Alcohol Act, 2012.

LTP KPI	Performance Measure	2022/23 Result	2023/24 Result	2024/25 Target	Measures	Jul-24	Aug-24	Sep-24	Q1 Total Performance	Oct-24	Nov-24	Dec-24	Q2 Total Performance	Jan-25	Feb-25	Mar-25	Q3 Total Performance					
2.5.1	All licensed premises to be visited for Host Responsibility inspections at least once every four years.	99.0%	100%	<75% of premises visited annually	No. premises visited	13	20	24	57	7	18	28	53	10	14	28	52					
					Total premises	238	238	234	234	234	234	234	233	231	231	234						
					%	5.5%	8.4%	10.2%	24.4%	3.0%	7.7%	12.0%	22.6%	4.3%	6.1%	12.1%	22.2%					
											<b>Q1 Performance Comments</b>			<b>Q2 Performance Comments</b>			<b>Q3 Performance Comments</b>					
											The licensing team are on track to achieve this KPI with 24.1% of premises having been visited in the first quarter. This is on track to have a total of 75% of premises visited within the year.			The licensing team are on track to achieve this KPI with 46.7% of premises having been visited in the first quarter. This is on track to have a total of 75% of premises visited within the year.			The licensing team are on track to achieve this KPI. The team only have 97 good host visits to complete by 30 June 2025. The number of licensed premises has decreased by 2 as two premises licenses expired during February. In March, the team completed 28 visits leaving a balance of 69 visits to complete by 30 June 2025.					

### Resource Consent Management

To administer and enforce the Resource Management Act 1991.

LTP KPI	Performance Measure	2022/23 Result	2023/24 Result	2024/25 Target	Measures	Jul-24	Aug-24	Sep-24	Q1 Total	Oct-24	Nov-24	Dec-24	Q2 Total	Jan-25	Feb-25	Mar-25	Q3 Total
						Performance	Performance	Performance	Performance	Performance	Performance	Performance	Performance				
2.6.1	Respond to compliance incidents within 3 working days	80.8%	83.50%	≥93%	No. responded within timeframe	6	18	14	38	34	15	4	53	13	12	17	42
					Total incidences	9	18	18	45	45	18	5	68	13	13	22	48
					%	66.7%	100.0%	77.8%	84.4%	75.6%	83.3%	80.0%	77.9%	100.0%	92.3%	77.3%	87.5%
					Q1 Performance Comments			Q2 Performance Comments			Q3 Performance Comments						
2.6.2	Process applications made under the Resource Management Act 1991 within statutory timeframes	22.0%	52.0%	≥95%	No. processed within timeframe	25	38	48	111	45	44	36	125	17	31	36	84
					Total applications	27	45	52	124	50	56	39	145	17	33	38	88
					%	92.6%	84.4%	92.3%	89.5%	90.0%	78.6%	92.3%	86.2%	100.0%	93.9%	94.7%	95.5%
					Q1 Performance Comments			Q2 Performance Comments			Q3 Performance Comments						
						The team is on track to get close to meeting the KPI of 95%. There are still a significant number of applications that are outside of timeframes still on hold that will make achieving 95% very difficult.			The team took a dip in statutory timeframes in November which was reflective of getting some of the "legacy" consents in. These are applications that formed part of the 200 or so applications backlog in the 22/23 financial year. Due to the still high numbers of legacy applications to come in this financial year, it is unlikely we reach the KPI of 95%. All new applications processed are meeting the KPI.			The team have met the KPI in the LTP for this quarter and is running at average of 89.3% for the year to date. There are still approximately 15 consents still to be completed that over statutory timeframes which means 100% cannot be achieved until these are all completed. The third quarter is lower than the first two quarters which is standard for January which is always very quiet. This carried through to February. March numbers are picking up again.					

### Solid Waste Management

To decrease the proportion of waste sent to landfill and increase the proportion of waste that is sent for recycling, promoting the sustainable management of resources and benefitting future generations

LTP KPI	Performance Measure	2022/23 Result	2023/24 Result	2024/25 Target	Measures	Q1 Total			Q2 Total			Q3 Total					
						Jul-24	Aug-24	Sep-24	Performance	Oct-24	Nov-24	Dec-24	Performance	Jan-25	Feb-25	Mar-25	Performance
4.1.1	Percentage by tonnage of waste from refuse transfer station that is recycled/ reused	58.2%	59.1%	64%	Tonnage recycled/reused	762.13	834.15	906.74	2,503.02	497.72	648.72	772.52	1,918.96	723.22	741.84	728.98	2,194.04
					Total Tonnage	1,364.26	1,469.12	1,521.10	4,354.48	1,060.17	1,170.58	1,601.68	3,832.43	1,752.96	1,367.31	1,332.09	4,452.36
					%	55.9%	56.8%	59.6%	57%	46.9%	55.4%	48.2%	50.1%	41.3%	54.3%	54.7%	49%
						<b>Q1 Performance Comments</b>			<b>Q2 Performance Comments</b>			<b>Q3 Performance Comments</b>					
					Diversion rates have been slowly decreasing for no obvious reasons. There have been difficulties finding markets for coloured PET plastics and meat trays but the tonnages are relatively small.			Now that Northland Waste is running both North and South contracts, the commercial and kerbside recycling collected by Waste Management is no longer being processed in FNDC facilities and therefore no longer contributes to this diversion percentage.			Now that Northland Waste is running both North and South contracts, the commercial and kerbside recycling collected by Waste Management is no longer being processed in FNDC facilities and therefore no longer contributes to this diversion percentage.						
4.1.2(a)	Attending to RFS relating to illegal dumping Offensive waste: pick up within 24 hours	100%	100%	95% within set timeframe	No. collected within timeframe	0	1	0	1	1	0	1	2	0	0	0	0
					Total incidences	0	1	0	1	1	0	1	2	0	0	0	0
					%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%
						<b>Q1 Performance Comments</b>			<b>Q2 Performance Comments</b>			<b>Q3 Performance Comments</b>					
					The new contractor's City Care have been struggling to respond and update RFS's in a timely manner.			City Care is still struggling with updating RFS's but it is pleasing that they are picking up the urgent dumping's promptly			City Care is still struggling with updating RFS's after they have been actioned. Overall they are picking up the urgent dumping's promptly but they seem to lose a few in their system which brings down the overall result						
4.1.2(b)	Standard waste: pick up within 4 days	85.5%	82.9%	95% within set timeframe	No. collected within timeframe	17	31	13	61	18	27	16	61	21	18	13	52
					Total incidences	23	31	17	71	26	33	23	82	26	19	18	63
					%	73.9%	100.0%	76.5%	85.9%	69.2%	81.8%	69.6%	74.4%	80.8%	94.7%	72.2%	82.5%
						<b>Q1 Performance Comments</b>			<b>Q2 Performance Comments</b>			<b>Q3 Performance Comments</b>					
					The new contractor's City Care have been struggling to respond and update RFS's in a timely manner.			City Care is still struggling with updating RFS's but it is pleasing that they are picking up the urgent dumping's promptly			City Care is still struggling with updating RFS's after they have been actioned. Overall they are picking up the urgent dumping's promptly but they seem to lose a few in their system which brings down the overall result						

### District Facilities

#### Cemeteries

To ensure cemeteries are operated in a way that meets the community's needs

LTP KPI	Performance Measure	2022/23 Result	2023/24 Result	2024/25 Target	Measures	Jul-24	Aug-24	Sep-24	Q1 Total Performance	Oct-24	Nov-24	Dec-24	Q2 Total Performance	Jan-25	Feb-25	Mar-25	Q3 Total Performance
4.2.1	All grave digging services are carried out respectfully, safe and the site is kept in a clean and tidy state.	3 complaints received	2 complaints received	No more than 1 complaint received regarding our grave digging services	No. complaints received	0	0	0	0	0	0	0	0	1	1	0	2
						<b>Q1 Performance Comments</b>			<b>Q2 Performance Comments</b>			<b>Q3 Performance Comments</b>					
						No formal complaints received.			No formal complaints received.			One complaint was received regarding the depth of an ash interment. The second complaint received was due to a burial not being dug before the timeframe required.					

#### Public Toilets

Council will provide well maintained and accessible public toilets in high use areas.

LTP KPI	Performance Measure	2022/23 Result	2023/24 Result	2024/25 Target	Measures	Jul-24	Aug-24	Sep-24	Q1 Total Performance	Oct-24	Nov-24	Dec-24	Q2 Total Performance	Jan-25	Feb-25	Mar-25	Q3 Total Performance
4.3.1	Increase the number of public toilets with disabled access per annum in line with facility renewal/upgrades	1	2	2	Number completed	0	1	0	1	1	0	1	2	0	0	0	0
4.3.2	Ensure that public toilets are maintained to a cleanliness standard that enables users to have a pleasant experience	79.6%	79.6%	>91%	Number of audits met	1	1	1	3	4	4	4	12	5	8	7	20
					Total number of audits	5	5	5	15	10	12	12	34	11	14	10	35
					%	0.0%	0.0%	0.0%	33%	25.0%	33.3%	33.3%	17%	45.5%	57.0%	0.0%	0%
					Number of accessibility upgrades provide	0	1	0	1	1	0	1	2	0	0	0	0
4.3.3	Provide accessibility upgrades within parks and reserves	3	3	2 per ward		<b>Q1 Performance Comments</b>			<b>Q2 Performance Comments</b>			<b>Q3 Performance Comments</b>					
						Mobilisation of Community Services Contract begun on 1st of July. Data for audits is in accurate as a new auditing programme was being developed; how ever, joint audits were undertaken with City care and room for improvement for toilet cleanliness was a focus for the quarter. Rangitane toilet was a new asset opened to the public.			Focus continued over toilet cleanliness for the district. Some of the observations were grime build up and graffiti. Joint audits and conversations with our contractor has seen room for improvement and highlighted some of the concerns in the audits was a reflection of aged assets.			Improvement can be seen in the overall cleanliness of our public toilets, but attention to detail still remains a focus. We have no new public toilets upgraded or opened in this quarter.					

### Stormwater

To enable sustainable development through urban storm water infrastructure, protecting the environment and community

LTP KPI	Performance Measure	2022/23 Result	2023/24 Result	2024/25 Target	Measures	Q1 Total			Q1 Total Performance	Q2 Total			Q2 Total Performance	Q3 Total			Q3 Total Performance
						Jul-24	Aug-24	Sep-24		Oct-24	Nov-24	Dec-24		Jan-25	Feb-25	Mar-25	
7.1.1	(a) abatement notices	0	0	1 or less	Number of notices	0	0	0	0	0	0	0	0	0	0	0	0
	(b) infringement notices	0	0	0	Number of notices	0	0	0	0	0	0	0	0	0	0	0	0
	(c) enforcement orders	0	0	0	Number of enforcement orders	0	0	0	0	0	0	0	0	0	0	0	0
	(d) convictions received by the territorial authority in relation to these resource consents	0	0	0	Number of convictions	0	0	0	0	0	0	0	0	0	0	0	0
7.1.2	Residents' satisfaction with stormwater drainage service	26%	23%	≥70%		0	0	0	0	0	0	0	0	0	0	0	0
7.1.4	The number of complaints received by a territorial authority about the performance of its Stormwater system, expressed per 1000 properties connected to the territorial authority's Stormwater system	11.19 RFS per 1000 properties	4.97 RFS per 1000 properties	≤ 16	Number complaints	7	5	3	15	7	7	4	18	3	6	5	14
					Number connected properties	15,907	15,907	15,907	15,907	15,907	15,907	15,907	15,907	15,907	15,907	15,907	
					Total per 1000 properties	0.44	0.31	0.19	0.94	0.44	0.44	0.25	1.13	0.19	0.38	0.31	0.88
						Q1 Performance Comments			Q2 Performance Comments			Q3 Performance Comments					
	During the quarter, the majority of RFS and complaints were related to drainage issues. In July and August, blocked drains and private infrastructure problems were primarily reported in the southern area, largely due to weather events. By September, the focus shifted to private land drainage issues in the northern area.			During the quarter, the majority of RFS and complaints were concentrated in the southern area. In October, most RFS were related to infrastructure queries. In November, the focus shifted to open drain vegetation clearing and maintenance. By December, the primary issue reported was drain blockages.			Jan 25 - All complaints were blocked drain faults, and located in the southern area. Feb 25 - The majority of complaints were due to drain blockages, with a similar number of jobs located in both the northern and southern areas. Mar 25 - Majority of complaints were blocked drain faults and located in the northern area.										
7.1.5	a) The number of flooding events that occur in a territorial authority.	0.0%	0.0%	1 or less	Number of flooding events	0	0	0	0	0	0	0	0	0	0	0	0
	b) For each flooding events, the number of habitable floors affected. ( Expressed per 1,000 properties connected to the territorial authority's storm water system)	0.0%	0.0%	0	Number connected properties	15,907	15,907	15,907	15,907	15,907	15,907	15,907	15,907	15,907	15,907	15,907	15,907
					Total per 1000 properties	-	-	-	-	-	-	-	-	-	-	-	-
		Q1 Performance Comments			Q2 Performance Comments			Q3 Performance Comments									
	Jul 24 - There were no flooding events for the month Aug 24 - There were no flooding events for the month Sep 24 - There were no flooding events for the month			Oct 24 - There were no flooding events for the month Nov 24 - There were no flooding events for the month Dec 24 - There were no flooding events for the month			Jan 25 - There were no flooding events for the month Feb 25 - There were no flooding events for the month Mar 25 - There were no flooding events for the month.										
7.1.6	The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that service personnel reach the site	No events	No events	≤ 48 hours	Median response time (hours)	0	0	0	0	0	0	0	0	0	0	0	0
						Q1 Performance Comments			Q2 Performance Comments			Q3 Performance Comments					
						Jul 24 - There were no flooding events for the month Aug 24 - There were no flooding events for the month Sep 24 - There were no flooding events for the month			Oct 24 - There were no flooding events for the month Nov 24 - There were no flooding events for the month Dec 24 - There were no flooding events for the month			Jan 25 - There were no flooding events for the month Feb 25 - There were no flooding events for the month Mar 25 - There were no flooding events for the month.					

### Roading

To maintain the District's roading network in a satisfactory condition and in accordance with national safety and engineering standards

LTP KPI	Performance Measure	2022/23 Result	2023/24 Result	2024/25 Target	Measures	Jul-24	Aug-24	Sep-24	Q1 Total Performance	Oct-24	Nov-24	Dec-24	Q2 Total Performance	Jan-25	Feb-25	Mar-25	Q3 Total Performance		
9.1.1	The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number	38 total 5 fatal 33 serious injury crashes	42 total 12 fatal 30 serious injury crashes	No increase	Fatalities/serious injury crashes 2024/25	1	1	3	5	1	3	1	5	5	2	1	8		
					Fatalities/serious injury crashes 2023/24	3	1	1	5	5	3	5	13	9	4	5	18		
					Variance	-2	0	2	0	-4	0	-4	-8	-4	-2	-4	-10		
					Actual increase in serious injuries and fatalities is 3	Actual increase in serious injuries and fatalities is 3	Q1 Performance Comments			Q2 Performance Comments			Q3 Performance Comments						
					The number of overall crashes remained steady in Quarter 1 although it should be noted this time period for 2024 contained no fatalities.			The overall number of crashes showed a significant reduction during this time period, particularly over the December holiday period. This may be attributed to both the efforts in the road safety education space as well as the implementation of lowered speed limits in more areas of the District.			The overall number of crashes showed a significant reduction during this time period compared to the previous summer. This may be attributed to both the efforts in the road safety education space as well as the implementation of lowered speed limits in more areas of the District, however it is difficult to say for this short period if this reduction in crashes is sustainable.								
9.1.2	The average quality of ride on a sealed local road network, measured by smooth travel exposure	92%	91%	>88%	Quality of ride on a sealed local road network 2024/25	0	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
					Quality of ride on a sealed local road network 2023/24	0	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
						0%	0%	0%	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
					Q1 Performance Comments			Q2 Performance Comments			Q3 Performance Comments								
					Smooth Travel Exposure (STE) is an indication of the percentage of vehicle kilometres travelled on a road network with roughness below a defined roughness threshold. The results are generated at the end of the financial year.			Smooth Travel Exposure (STE) is an indication of the percentage of vehicle kilometres travelled on a road network with roughness below a defined roughness threshold. The results are generated at the end of the financial year.			Smooth Travel Exposure (STE) is an indication of the percentage of vehicle kilometres travelled on a road network with roughness below a defined roughness threshold. The results are generated at the end of the financial year.								
9.1.3	The percentage of the sealed local road network that is resurfaced	4.6%	5.9%	>8% of the sealed network resurfaced per annum	Length resurfaced km	0	0	0	0	0	2.61	0.69	3.3	8.78	7.86	0	16.64		
					Total length sealed road network	917.7	917.7	917.7	917.7	917.7	917.7	917.7	917.7	917.7	917.7	917.7	917.7		
					%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%	0.1%	0.4%	1.0%	0.9%	0.00%	1.8%		
					Q1 Performance Comments			Q2 Performance Comments			Q3 Performance Comments								
					Forward Works Programmes set and design and pricing underway. Treatments selection meetings underway.			Delivery of 23/24 carried forward sites is underway, these sites were "ready to seal" at the end of the construction season but weather conditions were unsuitable until now. The resurfacing contractors have commenced resurfacing. Pre reseal repairs are programmed and in delivery.			About 95% of North area sites completed and about 60% of programmed sites in the South area. The South area includes some programmed sites that have been deferred for various reasons. South are set to achieve about 80% delivery of programmed sites this fy. Several sites will be carried forward depending on weather conditions and to resolve technical and worker safety issues on some sites.								
9.1.4	The percentage of customer service requests relating to roads to which the territorial authority responds within the time frame specified:	Emergency / Public Safety - within 3 hours	99.50%	99.50%	≥95%	No. responded within timeframe	8	14	8	30	6	4	5	15	14	2	7	23	
						Total incidences	9	15	8	32	6	4	5	15	17	2	7	26	
						%	88.9%	93.3%	100.0%	93.8%	100.0%	100.0%	100.0%	100.0%	82.4%	100.0%	100.0%	88.5%	
						Urgent - within 7 days	No. responded within timeframe	27	29	18	74	27	13	16	56	27	20	14	61
							Total incidences	27	29	18	74	27	15	16	58	27	20	14	61
							%	100.0%	100.0%	100.0%	100.0%	100.0%	86.7%	100.0%	96.6%	100.0%	100.0%	100.0%	100.0%

	Non-urgent - within 14 days				No. responded within timeframe	345	354	301	1000	287	336	298	921	404	481	475	1360
					Total incidences	345	368	301	1014	287	347	305	939	408	490	485	1383
					%	100.0%	96.2%	100.0%	98.6%	100.0%	96.8%	97.7%	98.1%	99.0%	98.2%	97.9%	98.3%
					<b>Q1 Performance Comments</b>				<b>Q2 Performance Comments</b>				<b>Q3 Performance Comments</b>				
					Achieved 97% in this quarter, compliant however July and August was less than 8% for not responding within timeframe.				98% achieved in this quarter across the three category of response time. Construction season started and all resources are utilised across the network.				Rain event in January across the district, this drops the response time in Jan. for emergencies. Further improvement noted for Feb. & March.				
<b>LTP KPI</b>	<b>Performance Measure</b>	<b>2022/23 Result</b>	<b>2023/24 Result</b>	<b>2024/25 Target</b>	<b>Measures</b>	<b>Jul-24</b>	<b>Aug-24</b>	<b>Sep-24</b>	<b>Q1 Total Performance</b>	<b>Oct-24</b>	<b>Nov-24</b>	<b>Dec-24</b>	<b>Q2 Total Performance</b>	<b>Jan-25</b>	<b>Feb-25</b>	<b>Mar-25</b>	<b>Q3 Total Performance</b>
9.1.5	The maintenance of the roads meets the council level of service targets as specified in our roading maintenance contracts	65.3%	96.2%	>85%	North (fixed and repaired)	84.6%	79.0%	95.1%	86.2%	94.6%	97.4%	96.9%	96.3%	0.0%	0.0%	0.0%	0.0%
					South (fixed and repaired)	96.8%	71.4%	90%	86.1%	96.1%	96.1%	82.4%	91.6%	0.0%	0.0%	0.0%	0.0%
					Total	90.7%	75.2%	93%	86.2%	95.4%	96.7%	89.7%	93.9%	0.0%	0.0%	0.0%	0.0%
					<b>Q1 Performance Comments</b>				<b>Q2 Performance Comments</b>				<b>Q3 Performance Comments</b>				
					Meeting the Level of Service and target for this quarter in accordance with our road maintenance contract.				Construction season commences and more work done which shows an improvement in percentage target increases from last quarter. Therefore, it meets the level of service and target under the maintenance contract.								
9.1.6	The percentage of the sealed local road network that is rehabilitated	0.175%	0.50%	0.5%	Length completed work km	0.0	0.0	0.0	0	0.0	0.0	1.6	1.6	0.0	0.0	0.0	0
					Total length planned	0.0	0.0	0.0	0	0.0	0.0	0.0	0	0.0	0.0	0.0	0
					%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
					<b>Q1 Performance Comments</b>				<b>Q2 Performance Comments</b>				<b>Q3 Performance Comments</b>				
					Enabling work has commenced on early season sites. One or two already ready to commence pavement build ups. Design and pricing are underway for most sites, focusing on the overall programme of delivery priorities collaboratively with the contractors.				A number of sites are complete. work is ongoing on a number of sites. About 25% of the programmed sites are awaiting design and pricing.				The most critical sites are complete. Several sites are currently under construction for completion this season. Some sites have been deferred for engineering reasons; Kaitiāia Awaroa soil instability, Kempthorne RMA issues, overhead power restrictions and vegetation. Taupo Bay (2 x 100m sections) were deferred due to nature of failure and risk of destabilising slopes, will re-evaluate repair treatment and plan to deliver. Larmers RPs adjusted around the slip site and second section deferred to plan around slip repairs. Te Ahu Ahu Road rehab is ready to stabilise once weather allows. Wiroa Waimate North will be delivered this fy. It is small, less critical and weather dependant than typical rehab sites. Construction will focus on intersection geometry and turning radii to reduce turning stresses and improve available lane width.				
9.1.7	The Hokianga Ferry Service will run in accordance with the advertised timetable	95.6%	97.30%	≥95%	No. runs on time	900	882	882	2,664	892	866	895	2,653	888	792	964	2,644
					Total scheduled crossings	916	912	900	2,728	920	882	914	2,716	908	822	994	2,724
					%	98.3%	96.7%	98.0%	97.65%	97.0%	98.2%	97.9%	97.68%	97.8%	96.4%	97.0%	97.06%
					<b>Q1 Performance Comments</b>				<b>Q2 Performance Comments</b>				<b>Q3 Performance Comments</b>				
					No weather or mechanical interruptions.				No weather or mechanical interruptions.				No weather or mechanical interruptions.				
9.2.1	The percentage of the footpaths within a territorial authority district that fall within the levels of Service or service standard for the condition of footpaths that is set out in the territorial authority's relevant documents (such its annual plan, activity management plan, asset management plan, annual work program or LTP)	98%	99%	>90% in fair or better conditions	Median response time (hours)	0	0	0	0	0	0	0	0	0	0	0	0
					<b>Q1 Performance Comments</b>				<b>Q2 Performance Comments</b>				<b>Q3 Performance Comments</b>				
					This is done annually				This done annually				This done annually				

### Wastewater

To provide reliable waste water infrastructure, protecting the environment and community

LTP KPI	Performance Measure	2022/23 Result	2023/24 Result	2024/25 Target	Measures	Jul-24	Aug-24	Sep-24	Q1 Total Performance	Oct-24	Nov-24	Dec-24	Q2 Total Performance	Jan-25	Feb-25	Mar-25	Q3 Total Performance
10.1.1	Compliance with the territorial authority's resource consents for discharge from its sewerage system, measured by the number of:																
	(a) abatement notices	2	4	2 or less	Number of notices	8	8	8	8	8	8	2	10	0	0	0	0
	(b) infringement notices	4	4	1 or less	Number of notices	0	0	0	0	0	0	0	0	0	0	0	0
	(c) enforcement orders	0	0	0	Number of notices	0	0	0	0	0	0	0	0	0	0	0	0
	(d) convictions	0	0	0	Number of notices	0	0	0	0	0	0	0	0	0	0	0	0
						<b>Q1 Performance Comments</b>			<b>Q2 Performance Comments</b>			<b>Q3 Performance Comments</b>					
						Several of these abatement notices were long standing for wastewater maintenance issues.			Several of these abatement notices were long standing for wastewater maintenance issues.								
10.1.2	The number of dry weather sewerage overflows from the territorial authority's sewerage system, expressed per 1000 sewerage connections to that sewerage system	2.94	4.05	≤ 12 per 1000 connections	Number affected	4	2	0	6	2	5	8	15	7	2	5	14
					Number connected properties	12,358	12,358	12,358	12,358	12,358	12,358	12,358	12,358	12,358	12,358	12,358	12,358
					Total per 1000 properties	0.32	0.16	0.00	0.49	0.16	0.40	0.65	1.21	0.57	0.16	0.40	1.13
						<b>Q1 Performance Comments</b>			<b>Q2 Performance Comments</b>			<b>Q3 Performance Comments</b>					
						During the quarter, all reported Dry Weather sewer spills were blockages and occurred in the Northern region. In July, there were four such incidents, while in August, there were two. There were no Dry Weather sewer spills were reported in September.			During the quarter, overflows were due to breaks and blockages. In October, two overflows occurred in the southern region. In November, five overflows were reported, with two in the north and three in the south. In December, eight overflows were recorded, with five in the north and three in the south.			During the quarter, all overflows in January were due to blockages, with four in the northern region and three in the southern region. In February, two overflows were recorded, both due to blockages, with one in each region. In March, most overflows were due to blockages, with five in the southern region and one in the northern region, while two were due to pipe breaks.					
LTP KPI	Performance Measure	2022/23 Result	2023/24 Result	2024/25 Target	Measures	Jul-24	Aug-24	Sep-24	Q1 Total Performance	Oct-24	Nov-24	Dec-24	Q2 Total Performance	Jan-25	Feb-25	Mar-25	Q3 Total Performance
	Where Council attends to sewerage overflows resulting from a blockage or other fault in the Council's sewerage system, the following response times are measured:																
10.1.3	The total number of complaints received by the territorial authority about any of the following: a) sewage odour b) sewerage system faults c) sewerage system blockages, and the territorial authority's response to issues with its sewerage system, expressed per 1000 connections to the territorial authority's sewerage sits	25.57 per 1000 connections	18.45 per 1000 connections	≤ 50 per 1000 connections	Number affected	34	21	7	62	17	20	18	55	20	15	15	50
					Number connected properties	12,358	12,358	12,358	12,358	12,358	12,358	12,358	12,358	12,358	12,358	12,358	12,358
					Total per 1000 properties	2.75	1.70	0.57	5.02	1.38	1.62	1.46	4.45	1.62	1.21	1.21	4.05
						<b>Q1 Performance Comments</b>			<b>Q2 Performance Comments</b>			<b>Q3 Performance Comments</b>					
						During the quarter, the majority of complaints were due to blockages. In July, most complaints were from the southern area, with four odour RFS and two instances of third-party damage reported. In August, blockages remained the primary issue, with two odour complaints and a similar number of jobs in both northern and southern areas. In September, blockages were again the main concern, predominantly in the southern area.			During the quarter, the majority of complaints were due to blockages. In October and November, these complaints were primarily from the southern area. In December, blockages remained the main issue, with a similar number of jobs in both the northern and southern areas.			During the quarter, most complaints in January were due to blockages and were primarily in the southern area. In February, the majority of complaints were also due to blockages, with an equal number of jobs in both the northern and southern areas. In March, most complaints were due to blockages and were mainly in the northern area.					
10.2.1	Attendance time: from the time that the territorial authority receives notification to the time that service personnel reach the site	1.42	1.8	≤ 2 hours	Median attend time (hours)	1.3	1.4	1.4	1.40	1.49	0.73	1.22	1.22	1.08	1.01	1.22	1.08
					Achieved/Not Achieved:	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved
10.2.2	Resolution time: from the time that the territorial authority receives notification to the time that service personnel confirm resolution of the blockage or other fault	2.85	2.03	≤ 4 hours	Median response time (hours)	2	2.74	2.74	2.74	2.74	1.39	2.21	2.21	2.18	1.89	2.68	2.18
					Achieved/Not Achieved:	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved
						<b>Q1 Performance Comments</b>			<b>Q2 Performance Comments</b>			<b>Q3 Performance Comments</b>					
						Jul 24: There were 14 Sewer Urgent RFS reported for the month, with the majority in the South Area. Aug 24: There were 7 Sewer Urgent RFS reported for the month, with the majority in the North Area. Sep 24: There were no RFS that met the Sewer Urgent requirements reported for the month.			Oct 24: There were 6 Sewer Urgent RFS reported for the month, all located in the South area. Nov 24: There were 6 Sewer Urgent RFS reported for the month, evenly split between the North and South areas. Dec 24: There were 10 Sewer Urgent RFS reported for the month, with the majority in the North area.			Jan 25: There were 7 Sewer Urgent RFS reported for the month, with the majority in the North. Feb 25: There were 4 Sewer Urgent RFS reported for the month. Mar 25 - There were 8 Sewer Urgent RFS reported for the month, with the majority in the North.					

### Water Supply

To provide reliable and sustainable water supply, ensuring sustainable development and adequate water supply in times of emergency.

LTP KPI	Performance Measure	2022/23 Result	2023/24 Result	2024/25 Target	Measures	Q1 Total			Performance	Q2 Total			Performance	Q3 Total								
						Jul-24	Aug-24	Sep-24		Oct-24	Nov-24	Dec-24		Jan-25	Feb-25	Mar-25						
11.1.1	The extent that all water treatment plants comply with the Taumata Arowai Drinking Water Quality Assurance Rules for bacterial treatment and monitoring.	All schemes compliant	All schemes compliant	Each scheme continuously meets the required standards for drinking water. Each scheme to be reported on separately.	Kaikohe Compliant Y/N	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met					
					Kerikeri Compliant Y/N	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met					
					Paihia Compliant Y/N	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met					
					Kawakawa Compliant Y/N	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met					
					Kaitiāia Compliant Y/N	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met					
					Ōpononi Compliant Y/N	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met					
					Rāwene Compliant Y/N	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met					
11.1.2	The extent that all water treatment plants comply with the Taumata Arowai Drinking Water Quality Assurance Rules for protozoal treatment and monitoring Rules.	All schemes compliant	All schemes compliant	Each scheme continuously meets the required standards for drinking water. Each scheme to be reported on separately	Kaikohe Compliant Y/N	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met					
					Kerikeri Compliant Y/N	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met					
					Paihia Compliant Y/N	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met					
					Kawakawa Compliant Y/N	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met					
					Kaitiāia Compliant Y/N	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met					
					Ōpononi Compliant Y/N	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met					
					Rāwene Compliant Y/N	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met	Yes	Yes	Yes	Continuously met					
11.1.3	The extent to which the pipeline networks comply with Taumata Arowai Drinking Water Quality Assurance Rules for distribution networks.	NA	NA	New measure, baseline to be determined	Kaikohe Compliant Y/N	Yes	Yes	Yes	Compliant	Yes	Yes	Yes	Compliant	Yes	Yes	Yes	Compliant					
					Kerikeri Compliant Y/N	Yes	Yes	Yes	Compliant	Yes	Yes	Yes	Compliant	Yes	Yes	Yes	Compliant					
					Paihia Compliant Y/N	Yes	Yes	Yes	Compliant	Yes	Yes	Yes	Compliant	Yes	Yes	Yes	Compliant					
					Kawakawa Compliant Y/N	Yes	Yes	Yes	Compliant	Yes	Yes	Yes	Compliant	Yes	Yes	Yes	Compliant					
					Kaitiāia Compliant Y/N	Yes	Yes	Yes	Compliant	Yes	Yes	Yes	Compliant	Yes	Yes	Yes	Compliant					
					Ōpononi Compliant Y/N	Yes	Yes	Yes	Compliant	Yes	Yes	Yes	Compliant	Yes	Yes	Yes	Compliant					
					Rāwene Compliant Y/N	Yes	Yes	Yes	Compliant	Yes	Yes	Yes	Compliant	Yes	Yes	Yes	Compliant					

11.1.4	The total number of complaints received by the local authority about any of the following: (a) drinking water clarity (b) drinking water taste (c) drinking water odour (d) drinking water pressure or flow (e) continuity of supply, and (f) the local authority's response to any of these issues expressed per 1000 connections to the local authority's networked reticulation system.	28.22	21.65	<100 complaints per 1,000 properties	Complaints YTD	15	34	48	48	62	73	96	96	110	131	171	171
		Monthly complaints	15	19	14	48	14	11	23	96	14	21	40	171			
		Number connected properties	10,439	10,439	10,439	10,439	10,439	10,439	10,439	10,439	10,439	10,439	10,439	10,439			
		Total per 1000 properties	1.44	3.26	4.60	4.6	5.94	6.99	9.20	9.2	10.54	12.55	16.38	16.4			
		<b>Q1 Performance Comments</b>	<b>Q2 Performance Comments</b>			<b>Q3 Performance Comments</b>											
	During the quarter, the majority of RFS were related to water quality complaints and water continuity issues due to temporary water shut-offs for repairs. In July, there were 2 water quality complaints. In August, there were 8 water quality complaints, with incidents in Kaikohe and Kerikeri. In September, there were 6 water quality complaints, with incidents in Kawakawa, Paihia, and Kerikeri. The remainder of the RFS each month were due to temporary water shut-offs for repairs. Note that the complaints figures currently include some duplicates and no faults.			During the quarter, most RFS were due to water quality complaints and temporary water shut-offs for repairs. In October, there were 6 water quality complaints. In November, one RFS had water restored upon arrival. In December, there were 3 water quality complaints. Note that the complaints figures include some duplicates and no faults.			During the quarter, most issues were due to temporary water shutoffs for repairs, with a few instances of air in the water lines from previous shutdowns and a water quality complaint for Kaitiāia and Kawakawa. Complaint figures include some duplicates and no faults.										
<b>LTP KPI</b>	<b>Performance Measure</b>	<b>2022/23 Result</b>	<b>2023/24 Result</b>	<b>2024/25 Target</b>	<b>Measures</b>	<b>Jul-24</b>	<b>Aug-24</b>	<b>Sep-24</b>	<b>Q1 Total Performance</b>	<b>Oct-24</b>	<b>Nov-24</b>	<b>Dec-24</b>	<b>Q2 Total Performance</b>	<b>Jan-25</b>	<b>Feb-25</b>	<b>Mar-25</b>	<b>Q3 Total Performance</b>
11.2.1	Where the local authority attends a call-out in response to a fault or unplanned interruption to its networked reticulation system, the following median response times measured:																
	<b>(a) attendance for urgent call-outs:</b> from the time that the local authority receives notification to the time that service personnel reach the site	1.0	0.7	< 2 hours	Median attend time	0.72	0.91	0.90	0.90	0.90	0.50	0.65	0.65	0.81	0.74	0.72	0.74
	<b>(b) resolution of urgent call-outs:</b> from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption.	6.3 hours	6.12 hours	< 4 hours	Median response time	6.55	6.91	6.55	6.55	6.55	6.18	6.54	6.54	6.63	6.63	6.75	6.63
	<b>(c) attendance for non-urgent call-outs:</b> from the time that the local authority receives notification to the time that service personnel reach the site, and	0.7 working days	0.8 working days	< 2 working days	Median attend time	1.10	1.50	1.00	1.10	0.92	0.74	0.91	0.91	0.99	1.00	1.04	1.00
	<b>(d) resolution of non-urgent call-outs:</b> from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption.	0.8 Working days	0.88 Working days	<3 working days	Median response time	1.58	2.07	1.29	1.58	1.08	1.09	1.11	1.09	1.19	1.25	1.78	1.25
					<b>Q1 Performance Comments</b>	<b>Q2 Performance Comments</b>			<b>Q3 Performance Comments</b>								
						During the quarter, traffic management requirements consistently impacted restore times. In August, additional delays were caused by pot holing near Telco infrastructure. In September, one urgent job was raised during after-hours with reduced personnel, and a water carrier was provided during the shut down period.			During the quarter, no water jobs met the urgent criteria in October. In November and December, extensive excavation was required to open work areas for urgent tasks. In December, 50% of jobs were raised during after-hours, causing delayed resolution times due to staff stand down for planned night works.			During the quarter, pipeline failures and breaks, especially during after-hours, caused delays. Personnel resourcing issues and third-party damage also impacted resolution times. Priority was given to areas with the highest water restrictions, and drier conditions contributed to shifting ground conditions affecting pipelines.					
11.2.2	Total number of water leaks (expressed as number per 100km of mains, including service connections).	NA	NA	New measure baseline to be determined	Number of water leaks	36.00	37.00	41.00	114.0	42.00	43.00	44.00	129.0	50.00	37.00	43.00	130.0
					<b>Q1 Performance Comments</b>	<b>Q2 Performance Comments</b>			<b>Q3 Performance Comments</b>								
						Calculated 330 kms of water main. Jul 24 = 118 WU & WNU reported Aug 24 = 123 WU & WNU reported Sep 24 = 136 WU & WNU reported			Calculated 330 kms of water main. Oct 24 = 140 WU & WNU reported Nov 24 = 142 WU & WNU reported Dec 24 = 146 WU & WNU reported			Calculated 330 kms of water main. Jan 25 = 165 WU & WNU reported Feb 25 = 122 WU & WNU reported Mar 25 = 141 WU & WNU reported					
11.2.3	Water restriction days (NEPM D-R19)	NA	NA	New measure baseline to be determined	Water restriction days	0.00	0.00	0.00	0.0	0.00	0.00	18.00	18.0	31.00	28.00	31.00	90.0
					<b>Q1 Performance Comments</b>	<b>Q2 Performance Comments</b>			<b>Q3 Performance Comments</b>								
						No water restrictions required during this reporting period			Oct 24 - No water restrictions required Nov 24 - No water restrictions required Dec 24 - Water restrictions applied: Opononi-Ōmāpere, Ōmanaia-Rāwene, Kawakawa / Moerewa, Kerikeri			Jan 25 - Water restrictions applied: Opononi-Ōmāpere, Ōmanaia-Rāwene, Kawakawa / Moerewa, Paihia, Kerikeri Feb 25 - Water restrictions applied: Opononi-Ōmāpere, Ōmanaia-Rāwene, Kawakawa / Moerewa, Paihia, Kerikeri Mar 25 - Water restrictions applied: Opononi-Ōmāpere, Ōmanaia-Rāwene, Kawakawa / Moerewa, Paihia, Kerikeri					

LTP KPI	Performance Measure	2022/23 Result	2023/24 Result	2024/25 Target	Measures	Q1 Total			Q1 Total Performance	Q2 Total			Q2 Total Performance	Q3 Total			Q3 Total Performance																					
						Jul-24	Aug-24	Sep-24		Oct-24	Nov-24	Dec-24		Jan-25	Feb-25	Mar-25																						
11.3.1	The amount of real water loss from the networked reticulation system (calculated as Current Annual Real Losses for whole district in litres/connections/day).	28.6%	31%	<26%	Total Nett Metered	2,519,775	2,524,934	2,548,177	7,592,886	2,544,653	2,544,653	2,558,102	7,647,408	2,582,011	2,583,098	2,570,917	7,736,026																					
					Total Nett Production	3,682,465	3,722,877	3,744,800	11,150,142	3,750,282	3,750,282	3,769,242	11,269,806	3,766,882	3,755,538	3,756,629	11,279,049																					
					%	31.6%	32.2%	32.0%	31.9%	32.1%	32.1%	32.1%	32.1%	31.45%	31.22%	31.56%	31.4%																					
					Q1 Performance Comments			Q2 Performance Comments			Q3 Performance Comments																											
					In July, no leak detection occurred. In August, the focus shifted to Kawakawa, Rāwene, and Paihia. In September, efforts continued in Rāwene and Paihia.			During the quarter, leak detection efforts were concentrated in specific areas. In October and November, the focus was on Hokianga, Kawakawa, and Kaitāia. By December, the majority of these works were completed, with additional leak detection occurring in Ōpononi and Kerikeri.			During the quarter, leak detection efforts were concentrated in Kerikeri, Kaitāia, Paihia, and Ōpononi, with a possible private leak in Ōmanaia area reported.																											
11.3.2	Network Leakage Index score ( infrastructure Leakage Index for whole district) (NEPM D-RES 3)	N/A	N/A	New measure baseline to be determined	Volume consumed this month	2,519,775	2,524,934	2,548,177	2,530,962	2,544,653	2,544,653	2,558,102	2,549,136	2,582,011	2,583,098	2,570,917	2,578,675																					
					No of residents	24,429	24,429	24,429	24,429	24,429	24,429	24,429	24,429	24,429	24,429	24,429	24,429																					
					Consumption per resident	283	283	286	283.85	285	285	287	285.89	290	290	288	289.2																					
					Q1 Performance Comments			Q2 Performance Comments			Q3 Performance Comments																											
					Volume consumed this month			2,519,775			2,524,934			2,548,177			2,530,962			2,544,653			2,544,653			2,558,102			2,549,136			2,582,011			2,583,098			2,570,917
11.3.3	The average consumption of drinking water per day per resident within the territorial authority district	268.43L	279.94L	≤ 600	No of residents	24,429	24,429	24,429	24,429	24,429	24,429	24,429	24,429	24,429	24,429	24,429	24,429																					
					Consumption per resident	283	283	286	283.85	285	285	287	285.89	290	290	288	289.2																					
					Q1 Performance Comments			Q2 Performance Comments			Q3 Performance Comments																											



## 5.5 HEALTH, SAFETY AND WELLBEING REPORT

**File Number:** A5170713

**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 Te Miromiro – Assurance, Risk and Finance Committee with an overview of key activities related to Health Safety and Wellbeing across the organisation for March – April 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 remains 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 March and April 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 176 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. 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 March and April 2025. 176 staff were engaged through audits, workshops, team talks, and training.

**Table 1 – HSW Engagement**

<b>Date</b>	<b>Topic</b>	<b>Team</b>	<b>No. of attendees</b>	<b>Description</b>
3/03/2025	HSW role profiles	D&O - Property & Facilities Management	4	Staff engagement
3/03/2025	HSW inductions	All staff	5	Staff training
6/03/2025	HSW role profiles	D&O - Resource Consents Administration	1	Staff engagement
6/03/2025	HSW role profiles	P&P - Planning & Policy Leaders	5	Staff engagement
7/03/2025	HSW role profiles	CS - Transaction Services	1	Staff engagement
10/03/2025	HSW role profiles	I - Capital Works & Renewals - Transportation	6	Staff engagement
10/03/2025	Lone working	Capital Works & Renewals - Transportation	6	Staff training
12/03/2025	HSW role profiles	D&O - Building Compliance	5	Staff engagement
14/03/2025	Awhi mai, Awhi atu	All staff/people leaders	1	Wellbeing initiative
17/03/2025	Heights Safety & Awareness	HSW team	2	Staff training
18/03/2025	HSW inductions	All staff	4	Staff training
18/03/2025	Awhi mai, Awhi atu	All staff/people leaders	1	Wellbeing initiative
21/03/2025	Awhi mai, Awhi atu	All staff/people leaders	2	Wellbeing initiative
21/03/2025	Psychosocial Hazards	All staff	88	Staff awareness

26/03/2025	Contractor Management	Infrastructure delivery (Hoskin Civil)	1	Audit
27/03/2025	HSW inductions	All staff	1	Staff training
27/03/2025	HSW role profiles	I - Waters	7	Staff engagement
28/03/2025	HSW Committee	HSW Committee	6	Staff engagement
31/03/2025	HSW inductions	All staff	4	Staff training
3/04/2025	HSW role profiles	I - Infrastructure services	13	Staff engagement
4/04/2025	HSW role profiles	SR - Te Hono	5	Staff engagement
8/04/2025	HSW role profiles	C&E - Communications & Engagement	8	Staff engagement
10/04/2025	HSW role profiles	I - Infrastructure Engineering	4	Staff engagement

### Current Projects

- Review of the contractor management H&S process (completion Q1 25)
- Review of the lone working process and associated tools and devices (completion Q1 25)
- Role profiles (completion Q1 25)

### Future Projects

- Emergency procedures (commencing Q1 25)
- Review of driving on Council business (commencing Q1 25)
- Review of threatening behaviour (commencing Q1 25)

### Emergency Management

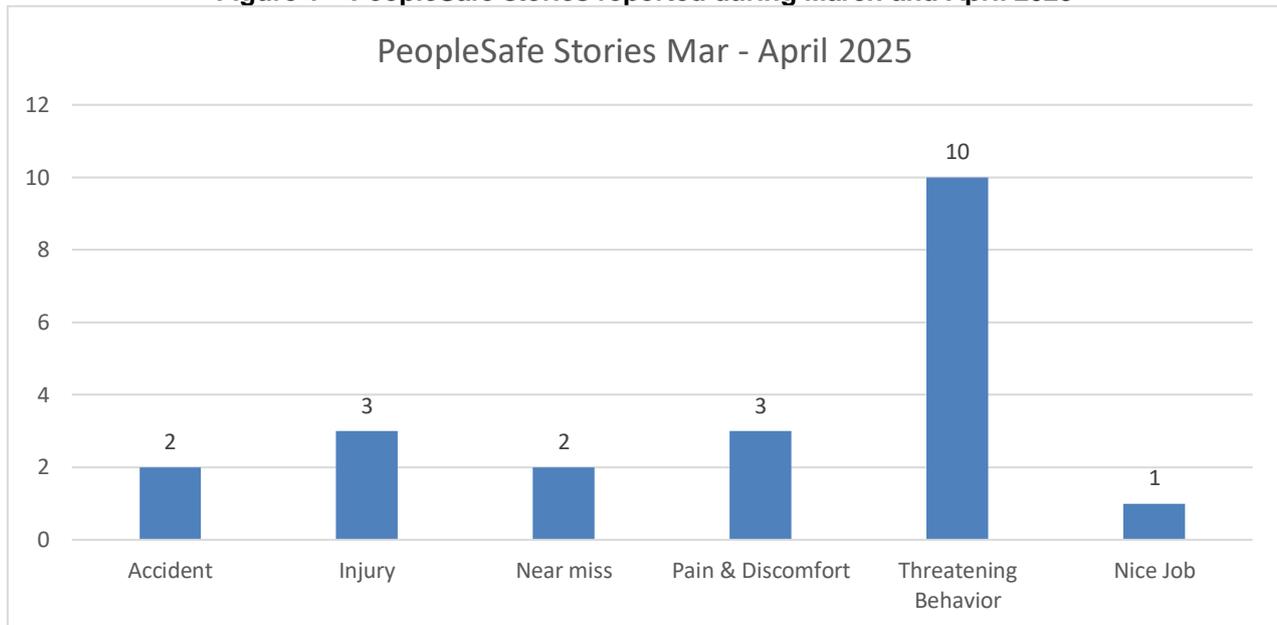
Trained fire wardens conduct six monthly fire drills across its offices, iSites and libraries. Workplace inspections are carried out by the designated H&S representative each quarter.

**Table 2 – Fire drills and workplace inspections conducted during March and April**

Date	Topic	Team	Description
26/03/2025	Fire Emergency Evacuation	Kaikohe HQ	Fire Drill
3/04/2025	Fire Emergency Evacuation	Southern Animal Shelter	Fire Drill
13/03/2025	Quarterly WPI	Strategic Relationships/Lockwood Area	Workplace inspection

### HSW incidents

**Figure 1 – PeopleSafe stories reported during March and April 2025**



**Table 3 - Story type and location of incident reported into PeopleSafe for March and April 2025**

When did it happen?	Story Type	Where
4/03/2025	Injury	Car Park - John Butler Centre
7/03/2025	Threatening Behaviour	Off Site (Monitoring-compliance-inspection)
10/03/2025	Threatening behaviour	Off Site (Monitoring-compliance-inspection)
14/03/2025	Injury	Service Centre - Kawakawa
14/03/2025	Threatening behaviour	Library Te Ahu
21/03/2025	Injury	All office environments
27/03/2025	Nice Job	Service Centre - Kawakawa
31/03/2025	Near miss	Service Centre - John Butler Centre
31/03/2025	Pain & Discomfort	All office environments
2/04/2025	Threatening behaviour	Ward Kaikohe-Hokianga
2/04/2025	Pain & Discomfort	All office environments
3/04/2025	Threatening behaviour	Library Te Ahu
3/04/2025	Accident	All office environments
5/04/2025	Threatening behaviour	Library Kaikohe
7/04/2025	Threatening behaviour	Service Centre - Kawakawa
12/04/2025	Threatening behaviour	Library Kaikohe
12/04/2025	Threatening behaviour	Library Kaikohe
15/04/2025	Pain & Discomfort	Service Centre - John Butler Centre
17/04/2025	Near miss	Library Kaikohe
22/04/2025	Accident	Off Site (Monitoring-compliance-inspection)
23/04/2025	Threatening behaviour	Off Site (Monitoring-compliance-inspection)

## 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. 21 HSW incidents were entered into PeopleSafe during March and April, down from 23 incidents reported during January and February 2025.

## Staff warning flags

Three staff warning flags (SWFs) were raised by staff during March and April 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.

## ACTIONS FROM PREVIOUS MEETING:

**Action 1:** The committee would like to what know current process or future actions being taken regarding safety at public events. The issue was raised as a consequence of the Destiny Church Man Up protest at Te Atatu Library, Auckland.

**Response:** FNDC has a suit of controls currently in place to address safety at its various service centres, iSites, libraries, and museums. These are summarised below.

### Threatening behaviour towards front facing staff - a critical risk

- Violence at work: customer service areas | WorkSafe

Threatening behaviour towards front-facing staff is a critical risk in any organisation. This can include verbal threats, physical intimidation, or any other actions that make staff feel unsafe. Addressing this risk involves a multi-faceted approach:

#### 1. Policy Development

- Zero Tolerance Policy: Established a clear zero-tolerance policy for threatening behaviour, with well-defined consequences.
- Reporting Mechanisms: Created confidential and accessible ways for staff to report incidents.

Examples:

- PC 006 Workplace, Harassment, Discrimination & Bullying Prevention Policy
- PeopleSafe

## 2. Training and Awareness

- Conflict De-escalation Training: Provided staff with training on how to handle and de-escalate potentially volatile situations.
- Awareness Programs: Educated staff about the types of behaviour that are unacceptable and how to report them.

Examples:

- Conflict resolution training at FNDC
- Antisocial behaviours guide
- JSA - libraries and museums

## 3. Environmental Design

- Safe Workspaces: Designed workspaces to ensure safety, such as installing barriers, panic buttons, and surveillance systems.
- Controlled Access: Limited public access to sensitive areas to reduce the risk of confrontations.

Examples:

- Panic alarms and emergency lock down processes.

## 4. Support Systems

- Counselling Services: FNDC offers access to counselling and psychological support for staff who have experienced threatening behaviour.
- Regular Check-ins: Conducted regular check-ins with staff to understand their concerns and provide support.

Examples:

- EAP
- Wellbeing and support

## 5. Enforcement and Follow-Up

- Consistent Enforcement: Ensured that policies are consistently enforced and that all reported incidents are thoroughly investigated.
- Follow-Up: Followed up with affected staff to ensure they feel supported and to prevent recurrence.

Examples:

- PeopleSafe

## 6. Legal and Regulatory Compliance

- Legal Action: Being prepared to take legal action against individuals who threaten staff, including involving law enforcement if necessary.
- Regulatory Compliance: Ensuring that all policies and procedures comply with relevant laws and regulations.

## 7. Culture and Leadership

- Leadership Commitment: Ensuring that leadership is committed to a safe working environment and visibly supports initiatives to protect staff.
- Promote a Positive Culture: Fostering a workplace culture where respect and safety are paramount.

Examples:

- H&S Policy
- Mental wellbeing policy
- Strategic Leadership Team Involvement and Commitment Pledge

Summary of implementation steps:

1. Risk Assessment: Conducted thorough risk assessments to identify areas of vulnerability and potential threats.
2. Policy Drafting: Developed and communicated a clear policy on handling threatening behaviour.
3. Training Programmes: Implemented training programmes for staff, particularly those in front-facing roles.
4. Infrastructure Improvements: Made necessary changes to the physical workspace to enhance safety.
5. Establish Reporting Channels: Set up confidential reporting mechanisms for staff to report incidents.
6. Regular Reviews: Regularly reviewed and updated policies and procedures to ensure they remain effective.

**Action 2:** The Committee would like H&S commentary on the recent Redwood tree incident at the Kerikeri Retirement Village.

**Response:** Property & Facilities staff have adequately investigated the incident and have provided a plan (based on arborist report) for the removal of some of the redwood trees to address immediate risks and have a maintenance plan that will support healthier trees less susceptible to toppling over.

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

There are no financial implications.

## **ĀPITIHINGA / ATTACHMENTS**

**Nil**

## 5.6 PEOPLE AND CAPABILITY REPORT - JANUARY TO MARCH 2025

**File Number:** A5166122  
**Author:** Emma Healy, Chief of Staff  
**Authoriser:** Guy Holroyd, Chief Executive Officer

### TAKE PŪRONGO / PURPOSE OF THE REPORT

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

### WHAKARĀPOPOTO MATUA / EXECUTIVE SUMMARY

Included in the report is information on:

- Exit Interviews and Analysis;
- Recruitment activity;
- Culture; and
- Employment Relations.

### TŪTOHUNGA / RECOMMENDATION

**That Te Miromiro - Assurance, Risk and Finance Committee receive the report People and Capability Report - January to March 2025.**

### TĀHUHU KŌRERO / BACKGROUND

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

### MATAPAKI ME NGĀ KŌWHIRINGA / DISCUSSION AND NEXT STEPS

This report is Information only.

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

Nil

### ĀPITIHINGA / ATTACHMENTS

1. People and Capability (Chief of Staff) Report Jan to March 2025 - A5166130 [↓](#) 

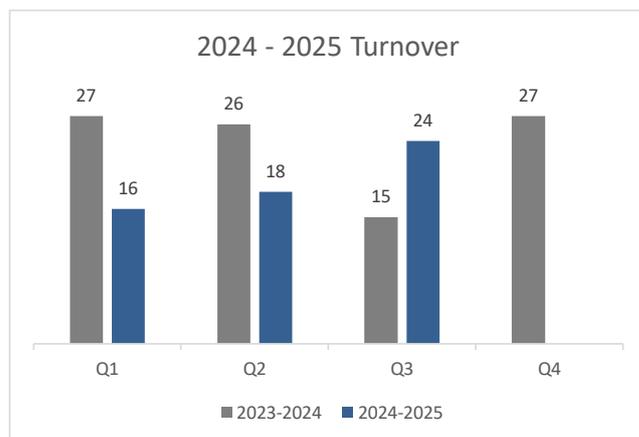


## Chief of Staff Report to Assurance, Risk and Finance Committee January 2025 – March 2025

### TURNOVER QUARTER THREE (Jan – Mar 2025)

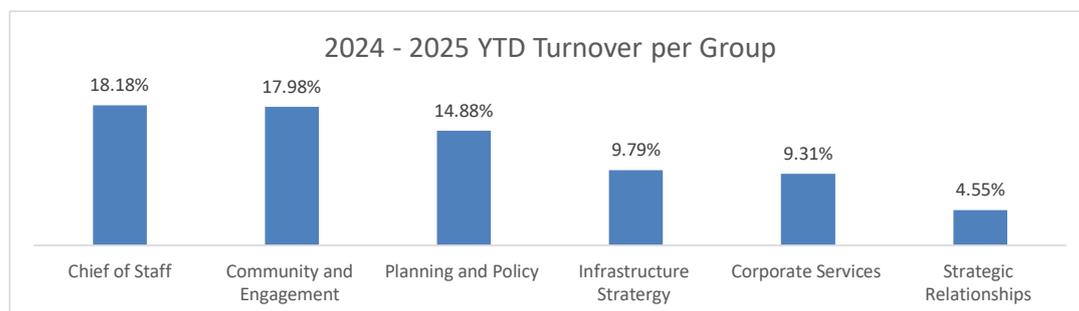
24 employees left FNDC in Quarter 3.

The turnover rate for this quarter is 5.87% (compared to 3.36% for the same quarter last year). This is reflective of a higher than usual employment relations caseload and addressing the hybrid working balance by having staff work in the office more often. While the turnover rates for Q1 and 2 for 2024-2025 have been lower in comparison to the previous year, the trend across quarters for 2024 – 2025 is trending up. Exit interview analysis and engagement survey comments from the March survey will help target where we need to focus efforts.



### TURNOVER YEAR TO DATE (Jul 2024 – Mar 2025)

The company wide year to date (YTD) total turnover is 16%.



As there are fewer employees in the Chief of Staff, a single resignation has a significant impact on the group turnover.

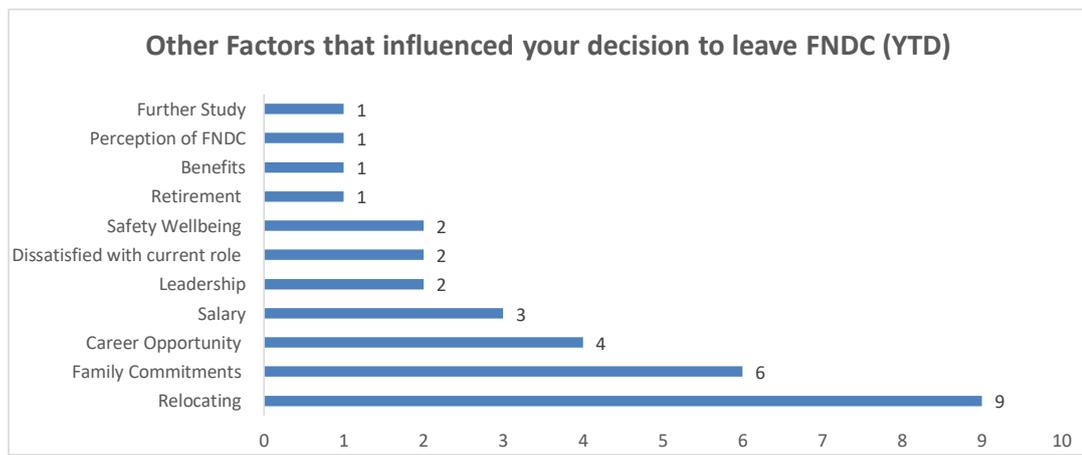


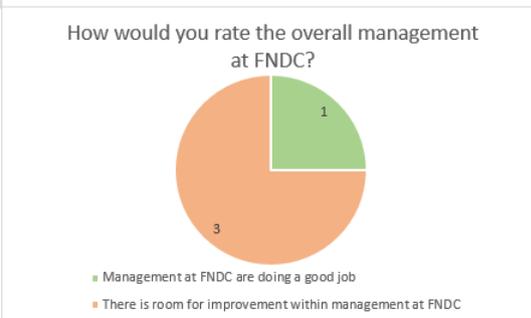
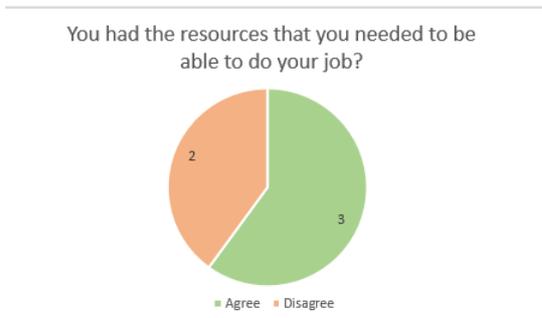
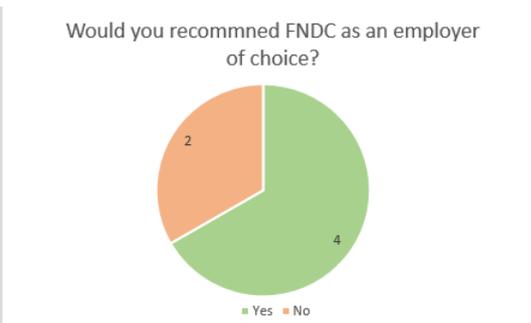
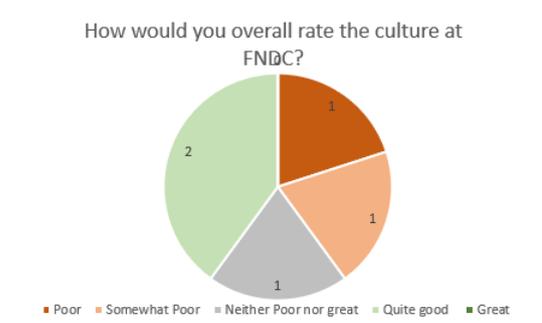
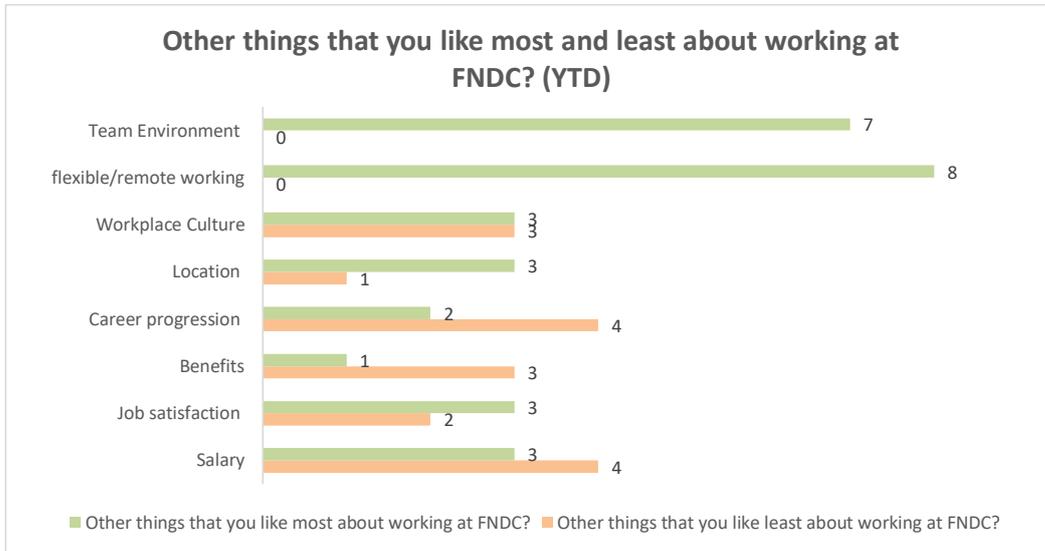


**Exit Interview Analysis**

	2024/25
<b>Key reasons for Leaving FNDC</b>	Relocating Family Commitments Career Opportunity
<b>What staff liked most about FNDC</b>	Flexible/remote working Team environment

The key reasons for leaving, and what staff liked most about FNDC are similar to the last FY 2023/24. Of those who exited FNDC, 6 chose to complete exit interviews for this quarter.





## RESPONSE TO EXIT INTERVIEW ANALYSIS

### What staff liked most about working at FNDC:

- Flexible/Remote Working** – This quarter has seen a shift towards a more structured approach to hybrid/remote work. All staff, except those on specific remote contracts, have been asked to work at least three days a week in one of our three office locations. While an adjustment period is expected, most staff have experienced minimal disruptions as there is still some flexibility with



which office to work from. Additionally, specific flexible working agreements are in place for several staff members who require them.

- **Team Environment** – Within each broader group, the changes are beginning to have a positive effect. Increased kanohi ki te kanohi interactions are enabling teams to collaborate more closely, both within their groups and across the wider Council.

#### What staff liked least about working at FNDC:

- **Salary & Career Progression** – Dissatisfaction with salary can come from people feeling their compensation does not reflect the responsibilities and demands of their role, comparing their role and salary with others, thinking their salary is not competitive compared to other sectors and/or a lack of salary progression opportunities. Salary reviews are completed annually and based on competence to do the job, and FNDC benchmarks its salaries against a mix of private and public sector (ie it is not based just on public sector benchmarks). Identifying potential internal successors to roles creates visibility of career progression opportunities and a pilot is underway to utilise our existing Human Resources Information System CiAnywhere to bring this online to help maximise career progression opportunities. We have seen several opportunities for secondment opportunities at the senior level over recent months with the Group Manager Delivery & Operations position.
- **Benefits & Workplace Culture** - SLT identified employee benefits as a focus following the June 2024 engagement survey and a review was undertaken. The findings were that existing benefits were not well communicated or communicated at all, and agreement has been given to add two additional benefits (a paid cross-team community volunteer day and discounted gym memberships, both of which support working across functional silos and our commitment to health safety & wellbeing. Guidelines for both are being drafted) and to review the possibility of pooling/selling leave to those who need it in extraordinary circumstances. An update on this programme of work around workplace culture is included later in this report.

#### Top Reasons to Leave FNDC:

- **Relocating** – Relocating is often beyond our control, but for certain roles we can offer Remote Working Agreements to retain talent. These agreements may sometimes be on a fixed-term basis, but any extra time helps ensure smooth transitions between departing and onboarding staff.
- **Family Commitments** – This covers a range of scenarios including caring for a whanau member, needing to prioritise whanau arrangements and prioritising personal health. Where appropriate, remote / flexible / wellbeing leave have been discussed with the employee and are being considered to help staff manage family-related commitments. We have also been working with Top Energy to identify collaboration opportunities so together we may be able to identify potential opportunities for partners for families relocating to the far north from outside of the district.
- **Career Opportunity** – This is closely related to relocation, but people don't always seek new career opportunities outside the region. We use learning and development tools to help our staff progress and upskill, ensuring they get the most out of their FNDC careers. We also offer various opportunities, such as internal secondments, allowing staff to experience something different while maintaining job security in their substantive positions.

## RECRUITMENT ACTIVITY

Recruitment has been steady across the organisation, with key vacancies filled in the third quarter, including Executive Assistants, Senior Resource Planners, Policy Advisors, Support Officers, and key tier-three Managers in Compliance, Organisational Development, and Museums and Archives Te Ahu.

Currently, there are 25 open vacancies in the recruitment process. Of these, 12 roles are being interviewed, 6 have received offers or are undergoing reference checks, and the remaining 7 positions are still accepting applications.

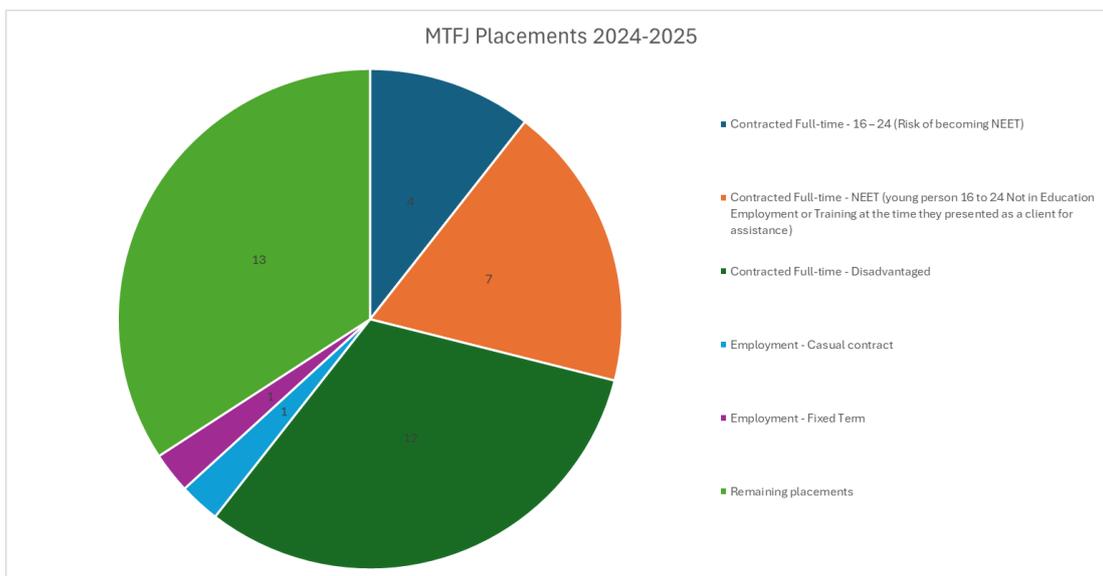
## QUARTERLY NEW STARTERS

During this quarter 33 new employees started.

Change Specialist - <i>returning employee</i>	6 <sup>th</sup> January 2025
Projects Analyst - <i>returning employee</i>	20 <sup>th</sup> January 2025
Procurement Advisor	20 <sup>th</sup> January 2025
Manager - Compliance	20 <sup>th</sup> January 2025
Building Control Officer	20 <sup>th</sup> January 2025
Customer Service Officer - Multiskilled	20 <sup>th</sup> January 2025
Quality Assurance Lead	20 <sup>th</sup> January 2025
Manager - Organisational Development	20 <sup>th</sup> January 2025
Customer Service Officer - Multiskilled	20 <sup>th</sup> January 2025
Waters Technical Officer	20 <sup>th</sup> January 2025
Senior Resource Planner	20 <sup>th</sup> January 2025
Graduate Infrastructure Planner	3 <sup>rd</sup> February 2025
Senior Strategic Planner	3 <sup>rd</sup> February 2025
Senior Strategic Planner	3 <sup>rd</sup> February 2025
Pouawhina Manukura (Executive Assistant) to the Mayor & Deputy Mayor	10 <sup>th</sup> February 2025
Compliance Administration Officer - <i>returning employee</i>	17 <sup>th</sup> February 2025
Resource Consents Engineer	17 <sup>th</sup> February 2025
Casual - Library (Kerikeri)	17 <sup>th</sup> February 2025
Land Discharge Officer	3 <sup>rd</sup> March 2025
Democracy Advisor	3 <sup>rd</sup> March 2025
Support Officer	3 <sup>rd</sup> March 2025
Manager - Te Ahu Museum & Archives	3 <sup>rd</sup> March 2025
Building Support Officer	3 <sup>rd</sup> March 2025
Manager - Transportation	10 <sup>th</sup> March 2025
Casual - Libraries (Kaitaia & Kaeo) - <i>returning employee</i>	17 <sup>th</sup> March 2025

Manager - Waters	17 <sup>th</sup> March 2025
Executive Assistant to Group Manager - Strategic Relationships	17 <sup>th</sup> March 2025
Property Information Officer	17 <sup>th</sup> March 2025
Infrastructure Support Officer	17 <sup>th</sup> March 2025
Policy Advisor	31 <sup>st</sup> March 2025
Senior Resource Planner	31 <sup>st</sup> March 2025
Customer Service Officer - Multiskilled	31 <sup>st</sup> March 2025
Communications & Engagement Advisor	31 <sup>st</sup> March 2025

### MAYOR TASKFORCE FOR JOBS (MTFJ)



**Definitions:**

**NEETS:**

16-24 year olds Not in Employment, Education or Training at the time they presented as a client for assistance  
 Or, at risk of NEET: 16-24 year olds at risk of NEET who are at risk of having: Academic struggles, poor attendance, or learning difficulties, lack of support, or being in the care system, substance abuse, criminal activity, or other hindering behaviours.

**Disadvantaged:**

A person of any age, including those living with a disability, who is disadvantaged in the labour market and not able to readily access MSD products and services.

Mayor Taskforce for Jobs (MTFJ) is a comprehensive, nationwide network of New Zealand’s Mayors, united by a shared vision: to ensure that all young people aged 16-24 are actively engaged in employment, education, training, or other positive activities within their communities. MTFJ is dedicated to running impactful advocacy projects and collaborates with local businesses to enhance the economic well-being of our rangatahi, their families and wider communities.



Quarter Three has seen an increase in referrals through the Mayoral Inbox as well as Kahika Moko Tepania directly. There has also been a future focused initiative working with Pou Herenga Tai Twin Coast Cycle Trails, looking to develop their network, inclusive of the Pioneer Village. This would offer training opportunities mainly in hospitality and tour guiding.

February also brought with it a unique opportunity to spotlight MTFJ working together with local rangatahi to deliver on traffic management needs for Waitangi Day celebrations. The promotional video can be viewed [here](#), further promoted on FNDC's newsletter and Facebook pages with incredible support via comments and interactions with the public.

## Rangatahi step up to traffic challenge

Rangatahi participating in the Mayors Taskforce for Jobs (MTFJ) programme got the chance to apply recent traffic management training during the week leading up to Waitangi Day.

Traffic management crews were tasked with improving vehicle flows around the Waitangi Treaty Grounds during celebrations that brought an influx of visitors and locals.

Rangatahi involved in the MTFJ programme jumped at the chance to be part of the crews helping to direct and manage traffic during a series of large events that ran from Monday 3 February to Waitangi Day on Thursday 6 February.

For many young people on the programme, this was their first experience in the workforce.

Free buses shuttled people from public carparking locations in Haruru into the heart of Waitangi.



Working in traffic management during Waitangi week allowed MTFJ participants to immediately apply new skills on the job.

Finally, at the latest All-Staff meeting at HQ on March 26, an educational segment was presented. Staff were encouraged not only to understand and discuss the significant work being done in this area but also to reach out to their friends and whānau who may own businesses or know of business seeking staff. They can connect with our Programme Coordinator, Janie Little, to discuss the support MTFJ can provide.

## EXECUTIVE PROJECTS PROGRAMME

The programme for the Executive Projects Advisor is broad and consists of a mixture of existing projects which require advancing, progressing opportunities, and business improvement actions. In addition to the below, the Executive Projects Advisor also provides ad hoc advice and support across the organisation when requested. The projects which the Executive Projects Advisor is involved in play a vital role in managing FNDC's balance sheet, and the role is intended to provide a focal point for key, complex projects which sit across the organisation.

Projects have included:

- Housing for the Elderly: Decisions on next steps were made by the Council in November 2024 following a recommendation from the elected member Steering Group. That Steering Group has continued to meet as part of progressing the Council's November 2024 resolution. A decision paper is to come to Council to the May 2025 meeting.
- 11 Matthews Ave: Council resolved in its December 2024 meeting on a pathway for next steps, and a paper on these is to go to Council meeting in June 2025.

- Te Puāwaitanga: Work ongoing to ensure sports park is open and in use by 25 April 2025. Briefing paper completed to the elected members about other workstreams occurring and coming up, including steps to occur to address future use(s) of the whole property.
- Support has also been given to other projects such as IAF Kawakawa, Kaikohe Library & Civic Hub, and infrastructure funding projects.
- Work on these projects by the Executive Projects Advisor has also identified business improvement actions and opportunities to improve processes, which work is ongoing.

## CULTURE

---

**Quarterly Celebration** – In January new staff were welcomed with a powhiri and seven staff recognised through the He Tohu Whakapau Kaha (Love Your Work) Awards. Staff completing 15 years' service were recognised.

**Organisational Strategy** – The working group to embed the internal strategy has been focused on options to embed and communicate the strategy. Measurements for the strategic priorities have been developed and staff have been encouraged to align their programs of work and deliverables to the six strategic priorities (better informed decisions, value for money, health safety & wellbeing, people & culture, te ao Māori and service delivery). SMART performance goals linked to the six strategic priorities have been drafted as the next step to embedding the strategy. The learning and development framework further supports our staff to effectively deliver across these priority areas.

**Diversity, Equity & Inclusion (DEI)** – the organisation has looked at DEI as it is a mechanism to attract talent and foster innovation by bringing diverse perspectives and ideas. Additionally, it promotes a positive work culture, improving employee morale and business ethics. The Diversity Works NZ DEI Recommendations Report was received end of January with actions identified across the seven components: Leadership, Diversity infrastructure, Diverse recruitment, Inclusive career development, Bi-culturalism, Inclusive collaboration and Social impact. The report and associated recommendations outlined what our strengths as an organisation are in what we are already doing, and suggestions on improvements to consider. A plan to increase our DEI competency has been drafted for each of the seven components. We have created a DEI Leadership guide, a DEI calendar and SharePoint site in collaboration with Health, Safety & Wellbeing and Te Hono, and launched a Menopause/Ruahinetanga in the Workplace SharePoint site with resources on International Women's Day. DEI training is being promoted via Percipio and will be an ongoing focus with the wider plan of activity.

**Engagement Survey** – The first of our biannual staff engagement surveys closed on 9 March 2025 with 87% participation rate, the same as our previous survey participation rate. Our overall engagement score was 6.6, a decrease of 0.3, however some drivers showed improved scores against the previous survey in June 2024. A large number of comments related to Hybrid Working. This has led SLT to agree two focus areas at the organisational level: internal strategic communication and workplace environment. Action plans for these two areas are in development. Action planning across the organisation is underway and progress will be reported internally monthly. There is a renewed approach to action planning and a clear expectation that each team has an action plan to address feedback that is important to each team.

**CE Improvement Plan** - The CE held a series of workshops with GMs and people leaders across the organisation throughout December and January supported by the Organisational Development team,

focused on hybrid working and team management, which forms the basis of our improvement plan. Actions are underway already to deliver tools to improve how we effectively manage teams.

**People Leaders offsite** – As part of our commitment to building leadership competence, our first annual people leader offsite of the 2025 calendar year was held 24 February. The warm-up exercise showed how connected leaders across all parts of the business need to be, and we spent time reflecting on the big pieces of work that had been accomplished in 2024. The theme was Accountability in Leadership, with the CE talking about his focus, SLT sharing what they are accountable for and discussing what the organisation would like to see from all people leaders. We then discussed CAMMs as our one-stop-shop tool for project management, the accountability of leaders in addressing the hybrid working balance and then co-developed draft Specific Measurable Aligned Realistic & Timebound leadership performance goals.

### EMPLOYMENT RELATIONS

	Quarter Three (Jan - Mar 2025)	Financial Year to Date / Total (July 2024 – Jun 2025)
Number of personal grievances (completed)	2	5
Negotiated exits & medical retirements	2	3

## 5.7 RESOURCE CONSENT ABATEMENT NOTICE UPDATE

**File Number:** A5165145

**Author:** Doug Astill, Compliance Officer - Infrastructure Services

**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 abatement notices issued by Northland Regional Council.

### WHAKARĀPOPOTO MATUA / EXECUTIVE SUMMARY

- There are eight outstanding abatement notices as at 23 April 2025.
- Northland Regional Council has confirmed that the abatement notice for Ahipara Wastewater Treatment Plant will remain in force until 12 months (October 2025) of compliant data is achieved.
- 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.
- An abatement notice is generally the first enforcement action taken and acts as a record of the non-compliance with consent conditions. Should the non-compliance continue further enforcement action can follow.
- Non-compliance can have environmental, operational, reputational, and financial/legal impacts.
- Council's aim is to be fully compliant with all consent conditions and 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 can have the following impacts:

- Environmental – possible 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).

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.

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

The process followed on receipt of an abatement notice is:

- 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, the Regulator is notified and a request for the notice to be removed is made.

## **MATAPAKI ME NGĀ KŌWHIRINGA / DISCUSSION AND NEXT STEPS**

### **The last report:**

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

[Agenda of Te Koukou - Transport and Infrastructure Committee Meeting - Wednesday, 23 April 2025](#)

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

- Ōpononi/Ōmāpere Wastewater Treatment Plant
- Kaitāia Wastewater Network Overflows
- Ahipara Wastewater Treatment Plant

### **What has changed since the last report?**

- Ahipara Wastewater Treatment Plant abatement will stay in place until 12 months of compliant data received, expected October 2025.
- Pākāraka truck stop data collected in March/April 2025 will enable an application to have abatement removed in May 2025.
- Contractor to provide discharge records for Kerikeri Sports complex which will address the current abatement notice.

At 23 April 2025, a total of seven (8) abatement notices remain outstanding - Water (1), Wastewater (4), District Facilities (2), and Solid Waste (1).

The table below categorises these abatement notices as:

<b>High</b>	Long term or not resolvable short term	Several significant factors and probability of escalation
<b>Medium</b>	Several issues to ensure compliance	Possible escalation of several factors
<b>Low</b>	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.

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** 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.

Activity	Mitigation actions	Environmental	Operational	Financial/ Legal	Reputational
Ōpononi/Ōmāpere Wastewater Treatment Plant	Planned upgrades as per LTP 24/27	High	Medium	Medium	High
Kaitāia Wastewater Network Overflows	Planned network upgrades as per LTP 24/27. Stage one on progress, work begins 28th April.	High	Medium	Medium	High
Ahipara Wastewater Treatment Plant	Next planned Wetland renewal in procurement stage.  NRC advised in April 2025, 12 consecutive compliant samples will be needed before lifting the abatement.  Results are currently compliant for six out of last seven months.	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 2025.	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
Pākāraka truck stop	Compliance to provide Mar/Apr data to NRC in April and request cancellation of notice.	Low	Low	Low	Low

**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:

<b>General subject of each matter to be considered</b>	<b>Reason for passing this resolution in relation to each matter</b>	<b>Ground(s) under section 48 for the passing of this resolution</b>
<b>6.1 - Confirmation of Previous Minutes Public Excluded</b>	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
<b>6.2 - Possible Enforcement Action for Non-compliance</b>	s7(2)(c)(i) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied  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
<b>6.3 - Risk Management Update</b>	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

<b>6.4 - FNDC Current Legal Action Potential Liability Claims</b>	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

**7 KARAKIA WHAKAMUTUNGA / CLOSING PRAYER**

**8 TE KAPINGA HUI / MEETING CLOSE**