



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

# AGENDA

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

**Tuesday, 1 July 2025**

**Time: 10:00 AM**  
**Location: Council Chamber**  
**Memorial Ave**  
**Kaikohe**

**Membership:**

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



	<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>	5 June 2025
	<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 to eight 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 Reporting and Financial Oversight**

- 6.1.1 Review of Council's Annual or Long-Term Plans
- 6.1.2 Review the Council's financial and non-financial performance against the Long-Term Plan and Annual Plan
- 6.1.3 Review Council quarterly financial statements and draft Annual Report
- 6.1.4 Report on compliance with treasury policies and provide economic updates

**6.2 Risk Management**

- 6.2.1 Provide input, annually, into the setting of the risk management programme of work
- 6.2.2 Review appropriateness of Council's risk management framework and associated procedures for effective risk identification, evaluation and treatment
- 6.2.3 Receive and review risk management dashboard reports
- 6.2.4 Receive updates on current litigation and legal liabilities
- 6.2.5 Review of Council legal compliance and compliance with LGA
- 6.2.6 Report on organisational operational health and safety
- 6.2.7 Report on organisational insurance policies and renewals
- 6.2.8 Emerging risk update
- 6.2.9 Review of high risk high value procurement

**6.3 Audit and Controls**

- 6.3.1 Provide input, annually, into the setting of the internal audit programme of work
- 6.3.2 Receive and review the audit dashboard reports
- 6.3.3 Review processes and systems in place to identify and investigate fraudulent behaviour
- 6.3.4 The Committee will manage Council's relationship with external auditor
- 6.3.5 Probity

**6.4 Council Controlled Organisations (CCOs)**

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

**6.5 Governance and Compliance**

- 6.5.1 Report on review schedule of Council policies
- 6.5.2 Action item tracking (i.e. open resolutions)
- 6.5.3 Committee Review

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.

**Te Miromiro – Assurance, Risk and Finance Committee****Work Plan** May 2025 – April 2026

AR = As Required

Current  
Month

To be confirmed by incoming elected members. Proposed schedule is every 8 weeks, Dec/Jan if necessary.

Terms of Reference / Workstream	14-May	1-Jul	6-Aug	16-Sep	12-Nov	Ex.	11-Feb	8-Apr
<b>6.1 Reporting and Financial Oversight</b>								
Review of upcoming Annual Plan or LTP and key assumptions and accounting policies		X						
Review of Draft annual report, representation letters and recommendation to Council re signing				X				
Levels of service (SSP) review	X		X		X		X	
Budget vs actual review of key areas, year end forecasts	X		X		X		X	
Financial, Quarterly updates	X		X		X		X	
Capital expenditure and financing	X		X		X		X	
Debt, liquidity, and debtor performance, hygiene factors	X		X		X		X	
Treasury policies including covenants and policy compliance			X					
Economic update and impact on to AP/LTP							X	
Ratings validity review	X							
<b>6.2 Risk Management</b>								
Annual risk management plan				X				
Changes in the legislative environment and emerging risks and changes	AR	AR	AR	AR	AR		AR	AR
Review of top risks - update		X		X	X			
Risk management update on projects and work streams	AR	AR	AR	AR	AR		AR	AR

Deep dive into a risk area (cyclical)	AR	AR	AR	AR	AR		AR	AR
People and Capability	X		X		X		X	
Risk management workshop to update the overall risk register (annual)			X					
Current legal issues in progress (Px)	X	X	X	X	X		X	X
Potential legal issues and risks (Px)	X	X	X	X	X		X	X
Legislative compliance with LGFA / LGA				X				
Legal compliance review across Council			X	X				
Delegations register review			X					
Report on progress, and learnings	X	X	X	X	X		X	X
Stopwork notices and handling	X	X	X	X	X		X	X
Key risk areas and compliance	X	X	X	X	X		X	X
Review of annual insurance renewals				X				
AFRC and Executive team risk issues and emerging risks (Horizon scan)	X	X	X	X	X		X	X
Tender panel activity review		X						
<b>6.3 Audit and Controls</b>								
Review of accounting policies		X						
Review of Auditor Planning documents	X							
Emerging accounting issues and requirements	AR	AR	AR	AR	AR		AR	AR
Internal audit plans, and focus audits	AR	AR	AR	AR	AR		AR	AR
Review of valuations				X				

Review of key audit issues								
Outstanding auditor recommendations, progress and updates		X		X				X
Issues arising from Audits, register of issues and risks, updates	X		X		X		X	
Sensitive expenditure review, critical fraud controls and reviews of control effectiveness		X						
Fraud risk update and work streams		X						
Cyclical review of key fraud and internal control risk areas			X		X		X	
Review of Report to Governance					X			
<b>6.4 Council Controlled Organisations</b>								
Review draft Letter of Expectations and Recommend to Council approval of Statement of Intent		X						
Receive CCTO Annual Report				X				
Financial, Quarterly updates, including performance SOI's for CCTO's		X			X		X	
Review effectiveness of CCTO performance against Statement of Intent	X							
<b>6.5 Governance and Compliance</b>								
Review of policies, processes and strategies				X				
Review of open resolutions	X	X	X	X	X		X	X
Review and confirmation of Terms of Reference	X							
Review and update the ARFC work plan	X							
Review of the effectiveness of the AFRC				X				
Review of the external auditor performance (3 yearly)								X
Policies - cyclical review schedule		X						

**Far North District Council**  
**Te Miromiro - Assurance, Risk and Finance Committee Meeting**  
**will be held in the Council Chamber, Memorial Ave, Kaikohe on:**  
**Tuesday 1 July 2025 at 10:00 AM**

**Te Paeroa Mahi / Order of Business**

<b>1</b>	<b>Karakia Tīmatanga / Opening Prayer .....</b>	<b>9</b>
<b>2</b>	<b>Ngā Whakapāha Me Ngā Pānga Mema / Apologies and Declarations of Interest .....</b>	<b>9</b>
<b>3</b>	<b>Ngā Tono Kōrero / Deputation.....</b>	<b>9</b>
<b>4</b>	<b>Te Whakaaetanga o Ngā Meneti o Mua / Confirmation of Previous Minutes .....</b>	<b>10</b>
4.1	Confirmation of Previous Minutes .....	10
<b>5</b>	<b>Ngā Pūrongo Taipitopito / Information Reports .....</b>	<b>18</b>
5.1	Open Resolutions and Actions Update.....	18
5.2	Council financial report for the period ending 31 May 2025.....	22
5.3	FNDC Year End Planning Update.....	48
5.4	Health, Safety and Wellbeing Report .....	57
5.5	Revenue Recovery Report - as at 31 March 2025.....	62
5.6	Resource Consent Abatement Notice Update.....	71
5.7	Far North Holdings Ltd Quarterly Report - March 2025 .....	75
<b>6</b>	<b>Te Wāhanga Tūmataiti / Public Excluded .....</b>	<b>87</b>
6.1	Confirmation of Previous Minutes Public Excluded .....	87
6.2	Possible Enforcement Action for Non-compliance.....	87
6.3	Risk Management Update.....	87
6.4	Tender Panel and Procurement Activity Update 1 Jan - 31 March 2025 .....	88
6.5	FNDC Current Legal Action Potential Liability Claims .....	88
6.6	Audit Report Recommendations Update .....	88
<b>7</b>	<b>Karakia Whakamutunga / Closing Prayer .....</b>	<b>88</b>
<b>8</b>	<b>Te Kapinga Hui / Meeting Close .....</b>	<b>88</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:** A5215275

**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 14 May 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. 2025-05-14 Te Miromiro - Assurance, Risk and Finance Committee Minutes - A5193332



**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

14 May 2025

**MINUTES OF FAR NORTH DISTRICT COUNCIL  
TE MIROMIRO - ASSURANCE, RISK AND FINANCE COMMITTEE MEETING  
HELD AT THE COUNCIL CHAMBER, MEMORIAL AVE, KAIKOHE  
ON WEDNESDAY, 14 MAY 2025 AT 10:00 AM**

**PRESENT:** Mr Graeme McGlinn, Deputy Chairperson John Vujcich, Kahika - Mayor Moko Tepania, Kōwhai - Deputy Mayor Kelly Stratford, Cr Ann Court, Cr Steve McNally, Cr Babe Kapa, Cr Hilda Halkyard-Harawira (online), Cr Mate Radich (online)

**IN ATTENDANCE:**

**STAFF PRESENT:** Guy Holroyd (Chief Executive), Roger Ackers (GM – Planning & Policy), Nicola Smith (Acting GM – Community & Engagement), Ruben Garcia (GM – Delivery & Operations), Tanya Proctor (Head of Infrastructure) Margriet Veenstra (Acting GM – Corporate Services), Emma Healy (Executive Officer) Carla Ditchfield (Manager – Legal Services), Angie Thomas (Acting Chief Financial Officer), Ken Lewis (Manager – Communications & Engagement), Ian Wilson (Manager – Health, Safety & Wellbeing), Esther Powell (Manager – Climate Action & Resilience), Joshna Panday (Risk & Assurance Specialist), Marlema Baker (Democracy Advisor & Te Kuaka Te Ao Māori Coordinator)

**STAFF ONLINE** Jacine Wamington (GM – Strategic Relationships), Llani Harding (Pouhautu – Te Hono), Kim Hammond - Community Board Coordinator), Lisa Nelson (Support Officer)

**1 KARAKIA TIMATANGA / OPENING PRAYER**

Chair Graeme McGlinn commenced the meeting and Kōwhai/Deputy Mayor Kelly Stratford opened with a karakia.

*Cr Steve McNally arrived 10:04 am*

**2 NGĀ WHAKAPĀHA ME NGĀ PĀNGA MEMA / APOLOGIES AND DECLARATIONS OF INTEREST****2.1 APOLOGIES AND DECLARATIONS OF INTEREST****RESOLUTION 2025/15**

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

That the apology from Cr Kleskovic be accepted and a leave of absence granted, and that an apologies be received from Cr McNally for lateness.

**CARRIED****3 NGĀ TONO KŌRERO / DEPUTATION**

Bennie Greyling & Darren Naicker – Deloitte NZ.

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

**UNCONFIRMED**

Te Miromiro - Assurance, Risk and Finance Committee Meeting Minutes

14 May 2025

Item 6.2 Audit Plan For Year Ending 2024/25 to be brought forward in the meeting as it relates to the deputation from Bennie Greyling & Darren Naicker (Deloitte NZ).

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

Agenda item 4.1 document number A5164867, pages 8 - 17 refers

**RESOLUTION 2025/16**

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

**That Te Miromiro - Assurance, Risk and Finance Committee confirm the minutes of the previous meeting held 8 April 2025 are a true and correct record.**

**CARRIED****6. NGĀ PŪRONGO TAIPITOPITO / INFORMATION REPORTS****6.1 OPEN RESOLUTIONS AND ACTIONS UPDATE INTRODUCTION**

Agenda item 5.1 document number A5177945, pages 18 - 18 refers

**RESOLUTION 2025/17**

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

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

**CARRIED**

*10:17 am Bennie Greyling & Darren Naicker – Deloitte NZ*

**6.2 AUDIT PLAN FOR YEAR ENDING 2024/25**

Agenda item 5.2 document number A5179315, pages 19 - 46 refers

**RESOLUTION 2025/18**

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

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

**CARRIED**

*10:42 am Cr Kapa joined the meeting in person  
10:50 am Cr Halkyard-Harawira left the meeting  
11:00 am Cr Radich joined the meeting*

**UNCONFIRMED**

Te Miromiro - Assurance, Risk and Finance Committee Meeting Minutes

14 May 2025

**6.3 COUNCIL FINANCIAL REPORT FOR THE PERIOD ENDING 31 MARCH 2025**

Agenda item 5.3 document number A5168784, pages 47 - 70 refers

**RESOLUTION 2025/19**

Moved: Kōwhai - Deputy Mayor Kelly Stratford

Seconded: Deputy Chairperson John Vujcich

**That Te Miromiro – Assurance Risk and Finance Committee receive the Far North District Council Financial Report for the period ending 31 March 2025.****CARRIED****6.4 LEVEL OF SERVICE KPI QUARTER 3 PERFORMANCE REPORT FOR 2024-2025**

Agenda item 5.4 document number A5168796, pages 71 - 88 refers

**RESOLUTION 2025/20**

Moved: Deputy Chairperson John Vujcich

Seconded: Kōwhai - Deputy Mayor Kelly Stratford

**That the Te Miromiro - Assurance, Risk and Finance Committee receive the Level of Service KPI Quarter 3 Performance Report for 2024-2025****CARRIED***The meeting was adjourned from 11:34am - to 11:47am**12pm Cr Radich joined the meeting (online) and left***6.5 HEALTH, SAFETY AND WELLBEING REPORT**

Agenda item 5.5 document number A5170713, pages 89 - 95 refers

**RESOLUTION 2025/21**

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****6.6 PEOPLE AND CAPABILITY REPORT - JANUARY TO MARCH 2025**

Agenda item 5.6 document number A5166122, pages 96 - 105 refers

**RESOLUTION 2025/22**

Moved: Cr Steve McNally

Seconded: Kōwhai - Deputy Mayor Kelly Stratford

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

**UNCONFIRMED**

Te Miromiro - Assurance, Risk and Finance Committee Meeting Minutes

14 May 2025

12:35 pm Cr McNally left the meeting

12:38 pm Kōwhai Stratford left the meeting and returned at 12:42 pm

**6.7 RESOURCE CONSENT ABATEMENT NOTICE UPDATE**

Agenda item 5.7 document number A5165145, pages 106 - 110 refers

**RESOLUTION 2025/23**

Moved: Deputy Chairperson John Vujcich

Seconded: Cr Kapa

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

**CARRIED****7 NGĀ PŪRONGO / REPORTS****SUPPLEMENTARY ITEM.1 TERMS OF REFERENCE UPDATE**

Supplementary Agenda Item S.1 document number A5176371, pages - 16 refers (distributed under separate cover)

**RESOLUTION 2025/24**

Moved: Deputy Chairperson John Vujcich

Seconded: Kōwhai - Deputy Mayor Kelly Stratford

That Te Miromiro – Assurance, Risk & Finance Committee;

- a) receive the Te Miromiro – Assurance, Risk & Finance Committee Terms of Reference Update report, and
- b) recommend that Council approve the revised Terms of Reference (including the work plan), as outlined in Option 1 of this report, for adoption.

**CARRIED****8 TE WĀHANGA TŪMATAITI / PUBLIC EXCLUDED****RESOLUTION TO EXCLUDE THE PUBLIC****RESOLUTION 2025/25**

Moved: Deputy Chairperson John Vujcich

Seconded: Kōwhai - Deputy Mayor Kelly Stratford

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

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

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution

Page 4

**UNCONFIRMED**

Te Miromiro - Assurance, Risk and Finance Committee Meeting Minutes

14 May 2025

<b>8.1 - 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>8.2 - 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>8.3 - 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>8.4 - 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

**CARRIED****CONFIRMATION OF INFORMATION AND DECISIONS TO BE RELEASED IN PUBLIC**

*At the conclusion of the public excluded discussion Te Miromiro - Assurance, Risk and Finance Committee confirms the information and decisions contained in the part of the meeting held with public excluded **not** be restated in public meeting.*

**9 KARAKIA WHAKAMUTUNGA / CLOSING PRAYER**

Kōwhai/Deputy Mayor Kelly Stratford closed the meetings with a karakia.

Page 5

**UNCONFIRMED**

Te Miromiro - Assurance, Risk and Finance Committee Meeting Minutes

14 May 2025

**10 MEETING CLOSE**

**The meeting closed at 1:34 pm.**

**The minutes of this meeting will be confirmed at Te Miromiro - Assurance, Risk and Finance Committee Meeting held on 1 July 2025.**

.....

**CHAIRPERSON**

## 5 NGĀ PŪRONGO TAIPITOPITO / INFORMATION REPORTS

### 5.1 OPEN RESOLUTIONS AND ACTIONS UPDATE

**File Number:** A5215283

**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 and actions arising from Te Miromiro – Assurance, Risk and Finance Committee meetings.

#### WHAKARĀPOPOTO MATUA / EXECUTIVE SUMMARY

- 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 Update report.**

#### TĀHUHU KŌRERO / BACKGROUND

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.

#### 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

1. **Open Resolution Report as at 16 June 2025 - A5235497** [↓](#) 
2. **Open Actions Update Report as at 23 June 2025 - A5244750** [↓](#) 

<b>OPEN RESOLUTION REPORT</b>			
<b>Division:</b> <b>Committee:</b> Te Miromiro - Assurance, Risk and Finance Committee <b>Officer:</b>		<b>Printed:</b> Monday, 16 June 2025 10:05:05 am <b>Date From:</b> 1/01/2025 <b>Date To:</b> 16/06/2025	
Meeting	Title	Resolution	Notes
Te Miromiro - Assurance, Risk and Finance Committee 14/05/2025	Terms of Reference Update	<b>RESOLUTION 2025/24</b> Moved: Deputy Chairperson John Vujcich Seconded: Kōwhai - Deputy Mayor Kelly Stratford <b>That Te Miromiro – Assurance, Risk &amp; Finance Committee;</b> <ol style="list-style-type: none"> <li>a) receive the Te Miromiro – Assurance, Risk &amp; Finance Committee Terms of Reference Update report, and</li> <li>b) recommend that Council approve the revised Terms of Reference (including the work plan), as outlined in Option 1 of this report, for adoption.</li> </ol> <p style="text-align: right;"><b>CARRIED</b></p>	<b>16 Jun 2025</b> Resolution passed at Ordinary Council Meeting 5 June to adopt updated Terms of Reference. These changes will be incorporated for the next scheduled committee meeting, 1 July 2025. <b>This action has been completed and will not appear in the next meeting.</b>

<b>OPEN ACTIONS UPDATE</b>		<b>Printed: Monday, 23 June 2025 10:05:05 am</b>
<b>Division:</b>	Te Miromiro - Assurance, Risk and Finance Committee	<b>Date From:</b> 1/01/2025
<b>Committee:</b>		<b>Date To:</b> 23/06/2025
<b>Officer:</b>		

Meeting Date	Agenda Item	Action / Comment	Update
14 May 2025	5.2 Audit Plan for Year Ending 2024/25	Chair/Kahika requested Elected Member Reimbursement Policy to be reviewed.	<b>23/06/25 Democracy Services, Strategy and Policy:</b> A review of this policy will be added to Strategy and Policies current work programme.
14 May 2025	5.2 Audit Plan for Year Ending 2024/25	Chair/Kahika requested Elected Member Gifts Declaration Policy to be reviewed.	<b>23/06/25 Democracy Services, Strategy and Policy:</b> A review of this policy will be added to Strategy and Policies current work programme.
14 May 2025	5.3 Council Financial Report for the Period Ending 31 March 2025	All valuations should come to the August meeting for Review.	<b>23/06/25 Corporate Services:</b> The CFO has noted these comments. This item is included in the Committee Work Plan for Aug/Sep to align with receipt of valuations. <b>This item will not appear on the next Open Actions Update.</b>
14 May 2025	5.3 Council Financial Report for the Period Ending 31 March 2025	Kōwhai seeks breakdown and rationale for the overspend listed under General Expenses on page 55.	<b>23/06/25 Corporate Services, Delivery and Operations:</b> Information has been provided by staff to GMs for collation. Feedback will be provided by email to Committee Members.
14 May 2025	5.3 Council Financial Report for the Period Ending 31 March 2025	Cr Radich seeks clarity on how much funding was spent on Roothing, Vegetation.	<b>23/06/25 Corporate Services, Infrastructure:</b> A high-level breakdown of the funding is provided in the Council Financial Report. However, Transportation will need to provide a detailed level for this.
14 May 2025	5.3 Council Financial Report for the Period Ending 31 March 2025	Chair seeks clarity on page 50 regarding ~\$150m Capital Expenditure forecast within 3-month period (31 Mar \$56.7m - 30 Jun \$204m). Kahika requests to see GANT chart for this.	<b>23/06/25 Corporate Services:</b> This is a budget timing matter, reporting considerations will be made.
14 May 2025	5.4 Level of Service KPI Quarter 3 Performance Report for 2024-2025	Cr Court found pages 73 - 87 unclear and requested a workshop on the Quarterly Performance Report.	<b>23/06/25 Corporate Services:</b> The CFO addressed queries directly, and it was confirmed that a workshop is not required. <b>This item will not appear on the next Open Actions Update.</b>
14 May 2025	5.5 Health, Safety and Wellbeing Report	Kahika suggested a Councillor "ride along" with the Librarians to acknowledge the daily risks they face, highlight their great work and show appreciation.	<b>23/06/25 Community and Engagement:</b> It was agreed the timing was too close to the election period to be effective and recommended for inclusion in new Council and CB inductions. The matter is now with Democracy Services and Civic Engagement staff to incorporate into induction programme. The related EM Support ticket has been closed. <b>This item will not appear on the next Open Actions Update.</b>
14 May 2025	5.5 Health, Safety and Wellbeing Report	Chair requests that a report on Whangae Tip be brought to the July meeting due to health and safety concerns.	<b>23/06/25 Health &amp; Safety:</b> It has been identified that it is difficult for customers to access the green waste bin at the Whangae RTS and works have been booked to have a ramp or platform installed. Works should be completed in June.
14 May 2025	5.5 Health, Safety and Wellbeing Report	Cr Court suggested a review of Tree Policy 2008 (to include giving the CE powers to act on behalf of public	<b>23/06/25 Policy and Strategy:</b> A review will be aligned with the Redwoods work being undertaken.

		<b>OPEN ACTIONS UPDATE</b>		Printed: Monday, 23 June 2025 10:05:05 am	
		Division:	Te Miromiro - Assurance, Risk and Finance Committee		Date From: 1/01/2025
		Committee:			Date To: 23/06/2025
		Officer:			
Meeting Date	Agenda Item	Action / Comment	Update		
		safety if there is an imminent threat) and review of delegations to Community Boards in relation to this. She asked for this to be added to the workstream for regular update.			
14 May 2025	5.7 Resource Consent Abatement Notice Update	Cr Court requested: 1. Dates in the report to demonstrate when these will be compliant. 2. A report on what private drinking water supplies we have and what the risks are.	<b>23/06/25 Infrastructure:</b> 1. Commentary with dates has been added to report within Mitigation Actions. <b>This item will not appear on the next Open Actions Update.</b> 2. Currently no review of private water supplies has been scheduled.		
14 May 2025	6.3 PX Risk Management Update	Committee requested Democracy Services ensure that all future Council and Committees meetings are not scheduled when the Northland CDEM Annual Forum is scheduled so that EMs can attend.	<b>23/06/25 Democracy Services:</b> Scheduling of formal meetings takes external commitments into consideration. At the time calendar was finalised, no conflict existed. The subsequent clash arose after Northland CDEM adjusted the timing of their event. Future scheduling will continue to take this into account. <b>This item will not appear on the next Open Actions Update.</b>		
14 May 2025	6.2 PX Possible Enforcement Action for Non-compliance	Actions relating to this public excluded item are addressed by way of an update to the report.	<b>23/06/25 Infrastructure:</b> Actions relating to this public excluded item are addressed by way of an update to the report. <b>This item will not appear on the next Open Actions Update.</b>		

**5.2 COUNCIL FINANCIAL REPORT FOR THE PERIOD ENDING 31 MAY 2025****File Number: A5211679****Author: Angie Thomas, Acting Chief Financial Officer****Authoriser: Ken Macdonald, Chief Financial Officer****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 May 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 May 2025.**

**TĀHUHU KŌRERO / BACKGROUND**

This report provides financial information for the period ending 31 May 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 May 2025.

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

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

**ĀPITIHINGA / ATTACHMENTS**

1. **Council Financial Report May 2025\_FINAL - A5239780**  



Far North District Council

## **Council Financial Report**

---

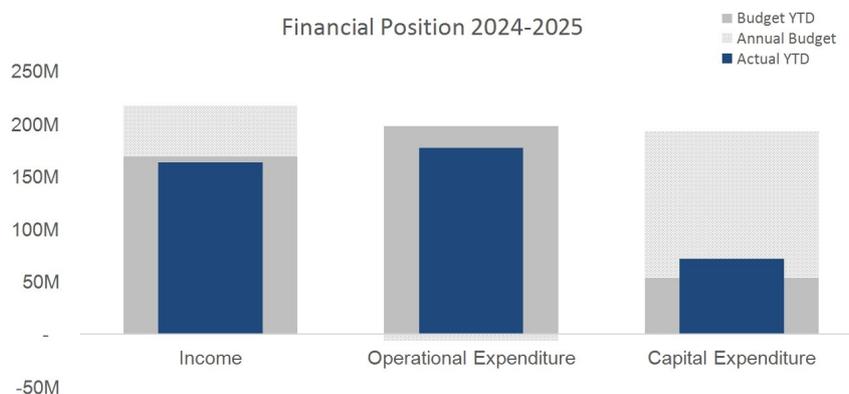
for the period ending **31-May-2025**

## Contents

Financial Overview .....	3
Council Financial Performance – Income.....	4
Council Financial Performance – Operational Expenditure.....	6
Council Financial Performance – Capital Expenditure .....	9
Unbudgeted Expenditure .....	8
Budget Movements.....	13
Treasury Report .....	16
Treasury Compliance .....	17
Statement of Financial Performance.....	17
Statement of Capital Performance .....	18
Analysis of Controllable Income and Expenditure by LTP Group.....	19
Capital Spend Analysis .....	20
Capital spend Analysis by %.....	21

## Financial Overview

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



## Year to Date

Actual Position as at 31-May-2025

	Actual YTD	Budget YTD	Variance to Budget YTD	% Variance Actual to Budget YTD
Total Income	163.3M	169.0M	- 5.7M	● -3%
Operational Expenditure	177.4M	198.1M	- 20.7M	● -10%
<b>Net Operating Position</b>	<b>- 14.1M</b>	<b>- 29.2M</b>	<b>15.0M</b>	<b>● -51%</b>
<b>Capital Expenditure</b>	<b>71.4M</b>	<b>53.4M</b>	<b>18.0M</b>	<b>● 34%</b>

## Year End

Forecast Position as at 30-June-2025

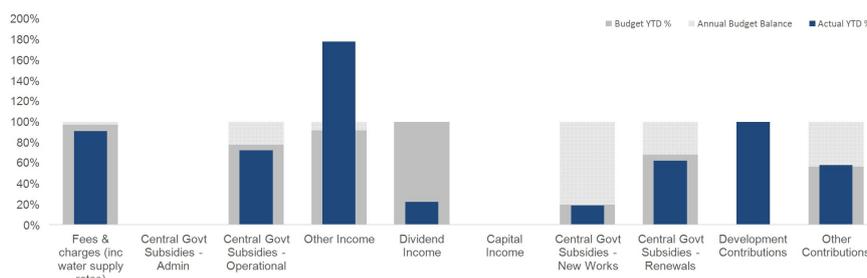
	Annual Forecast	Annual Budget	Forecast Variance to Budget	% Variance Forecast to Budget YTD
Total Income	231.5M	217.4M	14.0M	● 6%
Operational Expenditure	193.2M	192.1M	1.2M	● 1%
<b>Net Operating Position</b>	<b>38.2M</b>	<b>25.4M</b>	<b>12.9M</b>	<b>● 51%</b>
<b>Capital Expenditure</b>	<b>192.2M</b>	<b>192.7M</b>	<b>- 0.5M</b>	<b>● 0%</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
61.2M	66.6M	5.4M	-8%	105.9M	120.0M	14.0M	12%



### Highlights:

#### Fees & Charges:

- Environmental Management are behind budget for Resource Consent applications \$915k and animal registration fees \$178k; this is offset by higher Building Consents applications totalling \$168k and Building Compliance \$277k with works carried out using internal resources as work is not outsourced.
- Ex-Tropical Cyclone Tam caused significant disruption to the Northland region during the school holidays. Although it did not directly affect the ferry’s operation, the news coverage and poor weather forecast would have deterred potential visitors to the region.
- Water by meter rates is below budget \$322k due to lower volume usage for the smaller schemes in Kawakawa, Ōpononi, Paihia, Rāwene.
- Increased revenue for retail sales for isites and library photocopying to date.

#### Central Govt Subsidies Received:

- Roading and footpaths operational \$14.3m, \$8.4m new works and \$12.9m renewals subsidy has been received for the following categories:
  - Emergency works & preventative maintenance
  - Maintenance – Local Roads
  - Local road improvements
  - Safety

- Subsidy received \$2.4m for the fluoridation water scheme projects for Kaitaia and Kerikeri.

**Other Income:**

- \$535k Parks & Reserves for the relocation of the Kerikeri Squash club and reimbursement for the power usage at Te Hiku Sports Hub.
- \$86k Operational Grant received for public toilets for Freedom Camping Transition.
- Operational Grants received for the 3Waters transition \$127k and local waters done well \$1m from the Department of Internal Affairs (DIA).
- Final tranche of Mayoral Taskforce for Jobs \$526k has been received for jobs not yet allocated internally.
- \$319k Flood Resilience Capability Fund has been received from Northland Regional Council (NRC) and will be allocated to the relevant expenditure incurred.
- Interest income received of \$588k.
- Reduction in isite advertisement revenue due to decreased vendor marketing activity.

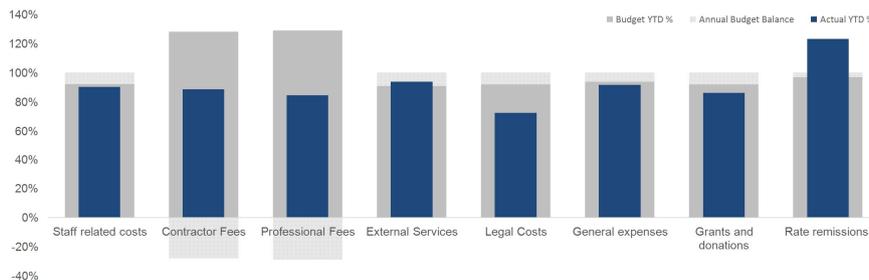
**Dividend Income:**

- Dividend income received from Far North Holdings Limited (FNHL) is below the \$5.5m budget.

### 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
118.5M	142.8M	24.3M	-17%	131.7M	132.8M	1.2M	1%



#### Highlights:

##### Staff Related Costs:

- \$426k under budget organisation wide due to staff vacancies.

##### Contractor Fees:

- Contractor billing is behind schedule for public toilets \$520k, Parks & Reserves \$348k though funds are fully committed. There is an overspend in Airports \$15k which will balance out at the end of the year. Cemeteries are overspent \$141k due to unplanned budget.
- Environmental Services are under budget \$236k due to Building Regulatory contract work being behind schedule, though budget is fully committed.
- Wastewater planned and reactive maintenance works across the wastewater schemes are below budget \$739k due to work being behind schedule, though there is an increase in electricity tariff charges \$182k and Contract Professional Fees \$96k to hire consultants on fixed term to fill staff positions due to vacancies.
- Solid Waste expenses incurred on Russell Landfill \$151k but no budget, Transfer Stations are \$539k and Resource Recovery is \$90k over budget due to unplanned budget. Recycling and Waste minimisation are under budget \$425k, though this is fully committed for the financial year.
- Water supply schemes are over budget \$1.1m due to higher-than-expected reactive maintenance mainly at Kawakawa \$520k, Kaikohe \$129k, Kerikeri \$368k, Paihia \$261k which is offset by budget of \$460k at district level not utilised. There is additional overspend due to an increase in electricity tariff charges \$217k and Contract

Professional Fees \$54k to hire consultants on fixed term to fill staff position due to vacancies.

**Professional Fees:**

- District Facilities are under budget \$185k as more staff are being employed to do work that has been previously outsourced.
- Rooding & Footpaths are under budget \$2.6m, with Rooding coming back into Council, these professional services support the assets team and renewals.
- Wastewater is over budget \$392k due to direct costs of 3 Waters Reform not budgeted for.
- Stormwater is underspent \$316k and Water Supply is also underspent \$318k as budgets are not required at this stage.
- Corporate Services is underspent \$238k, funds are fully committed.
- Professional services \$340k under budget due to external Chairpersons for Council Committees and interpreters not spent.
- Overspend of \$121k due to termination of provider for telephony services, invoices for 2023/24 were received 2024/25.

**External Services:**

- District Facilities is under budget \$679k due to contractor billing is behind schedule with significant underspends being for carparks \$56k, Cemeteries \$57k, Housing for the Elderly (HFTE) \$165k, public toilets \$38k, Parks & Reserves \$205k, swimming pools \$37k and Town Maintenance \$80k.
- There is an overspend of \$247k in Environmental Services, with the bulk being \$204k for unbudgeted expenditure for demolition of Kaitaia Pool and \$57k in Project Management Fees to the contractor for the retaining wall at 7 Ocean View Rd not budgeted for. There are also overspends in Environmental Health for \$11k for Noise Investigations and Animal Control \$8k and an underspend in Monitoring \$29k
- Underspend of \$404k in sludge management.
- Stormwater is over budget \$252k due to reactive maintenance works across the network.
- Solid Waste is \$227k over budget, this relates to the Russell Landfill Closure Project (formerly funded by BOF).
- Overspend in Water Supply of \$601k, with \$185k for the Te Kahu o Taonui initiative for the Taio Portal project and \$265k Kauri Dam decommissioning.

**General expenses:**

- In District Facilities, Insurance and Power are over budget \$322k and \$219k respectively. Rentals & Outgoings is also over budget \$145k. Repairs and Maintenance is under budget \$282k, so is Vegetation Control \$54k, Security \$25k, Valuation Fees \$23k and Vehicle Exp \$10k.
- Bulk of overspend in Wastewater is easement compensation payment for the Kerikeri wastewater treatment plant \$215k which is unbudgeted and increase in premium with the renewal of the insurance policy \$153k.
- Water Supply overspend relates to payments of \$358k to have priority to take water from the Matawii Dam (MN10 Reservoir) in the event of any potential shortfall of water

7

for the Kaikohe scheme. There is also overspends in insurance \$76k and software \$49k offset by small savings across various schemes of \$23k.

- Strategic Relationship group is under budget by \$349k with unspent funds for Council-wide Māori engagement due to delayed signing of MOUs and development of work programmes to support, as well as events underspend.

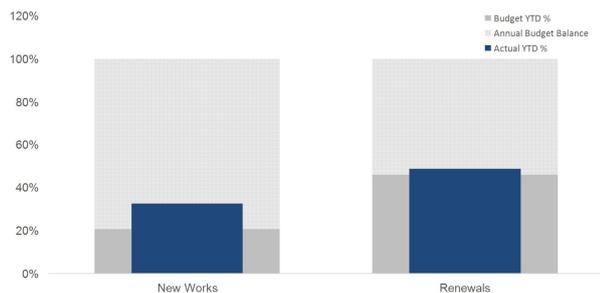
**Grant and Donations:**

- Strategic Relationships is underspent \$109k due to community board grant approvals to be processed.

### 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
71.4M	53.4M	18.0M	34%	192.7M	192.2M	0.5M	0%



#### Highlights:

##### New Works:

- \$360k for Environmental Management budget timed to period 12. Animal Control Dog Pound North Kaitaia \$130k and fencing & gates, access control & Dog Pound South – Kaikohe \$13k to install 6 security cameras are over budget.
- \$250k 3Waters Reform over budget, however, budget timed in period 12.
- \$3.5m Wastewaters are over budget due to the following works being ahead of schedule:
  - Kaikohe IAF Kainga Ora Reticulation Infrastructure design works progressing well and survey & geotechnical assessments underway for the treatment plant upgrade.
  - Kaitaia Reduction of Wastewater Overflows Option.
  - 3 Waters DIA Better off Funding.
  - Donald Road wastewater catchment upgrades project in Kaitaia is underway.
- \$1.7m Improvements for Moerewa Kaikohe-Hokianga and 348a SH12 Omāpere stormwater and Pipe renewals, Commerce Street, Kaitaia are over budget, budget timed to period 12.
- \$7.6m Purchase of shares for the Otawere dam. Budget timed to period 12.
- \$632k Community & Engagement budget is timed to period 12. The annual spend is under compared to the annual budget due to Kaikohe Library & Civic Hub construction contract not yet awarded (TBC to award July 2025).
- \$1.1m Pou Herenga Cycle Trail is over budget due to the Opua Cycle Trail and Te Raupo Road projects is ahead of schedule, budget timed in period 12.

**Renewals:**

- A delay in decision making around the funding for the reseal programme has resulted in an under delivery of work \$1.3m in this programme area. Funding to be carried forward with an expanded programme delivery expected next financial year for Roothing renewals.
- There is an overspend of \$1.07m in wastewater. Budget timed in period 12.
- Stormwater is underspent \$959k due to delays in projects
- Water Supply is over budget \$827k due to reactive renewal works though this will balance out at end of financial year.
- Corporate Services are over budget \$783k though this will balance out in June 2025 due to timing of budgets.
- Community & Engagement budget is timed to period 12. The annual spends is under compared to the annual budget due to Kaeo Library (Old Post Office building) works scope not yet finalised, all other renewals on track.
- Pou Herenga Cycletrail 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.

## 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.



Summary	Amount
Unbudgeted Operational	479,490
Unbudgeted Capital Works	744,058
Unbudgeted Rooding	
Subsidy New Works	-25,085,418
Capex New Works	29,306,808
Capex Renewal Works Contract	1,613,337
<b>Total</b>	<b>7,058,276</b>

Unbudgeted Expenditure as at 31-May-2025

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

Unbudgeted Operational		Amount
Information Services & Technology	Software Licence Fees	2,040
Facilities operations - buildings	External Services	34,965
Cemeteries	External Services	7,529
Cemeteries	External Services	7,529
Halls	External Services	32,773
Halls	Repairs & Maintenance Buildings	8,632
<b>Swimming Pools</b>	<b>Contract Work Annual</b>	<b>101,651</b>
<b>Swimming Pools</b>	<b>Contract Work Annual</b>	<b>101,651</b>
Public Relations	Software Licence Fees	35,325

Resource Consents Administration	External Services	83,000
Delivery & Operations	Legal Costs	15,000
Climate Change	Expenses	14,000
Facilities operations - solid waste	Professional Fees	24,000
Community Special Projects	Repairs & Maintenance Buildings	11,396
		<b>479,490</b>

<b>Unbudgeted Capital Works</b>		<b>Amount</b>
<b>TIF Round 7: Taipa Beachfront</b>	<b>CAPEX New Works Contract</b>	<b>310,000</b>
Dog Pound Northern	CAPEX New Works Contract Services	31,237
Dog Pound Southern	CAPEX New Works Contract Services	23,771
<b>Paihia i-Site Refurbishment - MBIE</b>	<b>CAPEX Renewal Works Contract</b>	<b>106,392</b>
Turner Centre	CAPEX New Works Contract Services	16,933
Kaikohe Septage Screen	CAPEX Renewal Works Contract	71,312
<b>Kaitaia WWTP Installation of</b>	<b>CAPEX Renewal Works Contract</b>	<b>123,414</b>
Rāwene Treatment Plant	CAPEX New Works Contract Services	61,000
		<b>744,058</b>

<b>Unbudgeted Roading</b>		<b>Amount</b>	<b>Net</b>
Wainui Road RP6561	Subsidy New Works	-693,310	
<b>Wainui Road RP6561</b>	<b>CAPEX New Works Contract</b>	<b>779,000</b>	<b>85,690</b>
Wainui Road RP4655	Subsidy New Works	-467,250	
<b>Wainui Road RP4655</b>	<b>CAPEX New Works Contract</b>	<b>525,000</b>	<b>57,750</b>
Wainui-Matauri Bay Road RP4995	Subsidy New Works	-542,900	
<b>Wainui-Matauri Bay Road RP4995</b>	<b>CAPEX New Works Contract</b>	<b>610,000</b>	<b>67,100</b>
Whangae Road RP2730	Subsidy New Works	-217,160	
<b>Whangae Road RP2730</b>	<b>CAPEX New Works Contract</b>	<b>244,000</b>	<b>26,840</b>
Waiare Road RP28047	Subsidy New Works	-271,450	
<b>Waiare Road RP28047</b>	<b>CAPEX New Works Contract</b>	<b>305,000</b>	<b>33,550</b>
Matawaia-Maromaku Road RP7182	Subsidy New Works	-162,870	
<b>Matawaia-Maromaku Road RP7182</b>	<b>CAPEX New Works Contract</b>	<b>183,000</b>	<b>20,130</b>
Waikare Road RP8444	Subsidy New Works	-356,668	
<b>Waikare Road RP8444</b>	<b>CAPEX New Works Contract</b>	<b>400,750</b>	<b>44,083</b>
Tapuhi Road RP8739	Subsidy New Works	-271,450	
<b>Tapuhi Road RP8739</b>	<b>CAPEX New Works Contract</b>	<b>305,000</b>	<b>33,550</b>
Whangae Road RP4817	Subsidy New Works	-649,700	
<b>Whangae Road RP4817</b>	<b>CAPEX New Works Contract</b>	<b>730,000</b>	<b>80,300</b>

Wainui-Matauri Bay Road RP4990	Subsidy New Works	-493,950	
<b>Wainui-Matauri Bay Road RP4990</b>	<b>CAPEX New Works Contract</b>	<b>555,000</b>	<b>61,050</b>
Hihitahi Rise RP84	Subsidy New Works	-130,296	
<b>Hihitahi Rise RP84</b>	<b>CAPEX New Works Contract</b>	<b>146,400</b>	<b>16,104</b>
Giles Road RP577	Subsidy New Works	-108,580	
<b>Giles Road RP577</b>	<b>CAPEX New Works Contract</b>	<b>122,000</b>	<b>13,420</b>
<b>Paponga Road RP2453</b>	<b>CAPEX Renewal Works Contract</b>	<b>854,000</b>	<b>854,000</b>
Pawarenga Road RP8151	Subsidy New Works	-2,557,860	
<b>Pawarenga Road RP8151</b>	<b>CAPEX New Works Contract</b>	<b>2,874,000</b>	<b>316,140</b>
Waiotemarama Gorge Road RP2480	Subsidy New Works	-597,190	
<b>Waiotemarama Gorge Road</b>	<b>CAPEX New Works Contract</b>	<b>671,000</b>	<b>73,810</b>
<b>Broadwood Road RP279</b>	<b>CAPEX Renewal Works Contract</b>	<b>183,000</b>	<b>183,000</b>
<b>Mangamuka Road RP2948</b>	<b>CAPEX Renewal Works Contract</b>	<b>429,937</b>	<b>429,937</b>
<b>Mangamuka Road RP4475</b>	<b>CAPEX Renewal Works Contract</b>	<b>146,400</b>	<b>146,400</b>
Iwिताua Road RP6179	Subsidy New Works	-217,160	
<b>Iwिताua Road RP6179</b>	<b>CAPEX New Works Contract</b>	<b>244,000</b>	<b>26,840</b>
<b>Mangamuka Road RP7824</b>	<b>CAPEX Renewal Works Contract</b>	<b>183,000</b>	<b>183,000</b>
Giles Road RP843	Subsidy New Works	-325,740	
<b>Giles Road RP843</b>	<b>CAPEX New Works Contract</b>	<b>366,000</b>	<b>40,260</b>
West Coast Road (Kohukohu)	Subsidy New Works	-3,769,150	
<b>West Coast Road (Kohukohu)</b>	<b>CAPEX New Works Contract</b>	<b>4,235,000</b>	<b>465,850</b>
West Coast Road (Kohukohu)	Subsidy New Works	-859,740	
<b>West Coast Road (Kohukohu)</b>	<b>CAPEX New Works Contract</b>	<b>966,000</b>	<b>106,260</b>
Ngāpipito Road RP6772	Subsidy New Works	-814,350	
<b>Ngāpipito Road RP6772</b>	<b>CAPEX New Works Contract</b>	<b>915,000</b>	<b>100,650</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	

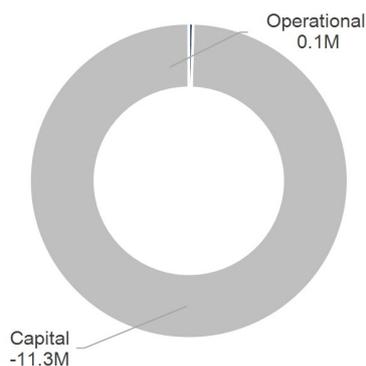
10

<b>Fisher-Riley Road RP2820</b>	<b>CAPEX New Works Contract</b>	<b>671,000</b>	<b>73,810</b>
Honeymoon Valley Road RP5585	Subsidy New Works	-92,293	
<b>Honeymoon Valley Road RP5585</b>	<b>CAPEX New Works Contract</b>	<b>103,700</b>	<b>11,407</b>
Kaitaia-Awaroa Road RP26807	Subsidy New Works	-189,570	
<b>Kaitaia-Awaroa Road RP26807</b>	<b>CAPEX New Works Contract</b>	<b>213,000</b>	<b>23,430</b>
Kaitaia-Awaroa Road RP13525	Subsidy New Works	-80,990	
Kaitaia-Awaroa Road RP13525	CAPEX New Works Contract Services	91,000	<b>10,010</b>
Smith Road (Herekino) RP2400	Subsidy New Works	-103,151	
<b>Smith Road (Herekino) RP2400</b>	<b>CAPEX New Works Contract</b>	<b>115,900</b>	<b>12,749</b>
Te Rore Road RP3039	Subsidy New Works	-597,190	
<b>Te Rore Road RP3039</b>	<b>CAPEX New Works Contract</b>	<b>671,000</b>	<b>73,810</b>
Duncan Road (Kaingaroa) RP10042	Subsidy New Works	-135,725	
<b>Duncan Road (Kaingaroa) RP10042</b>	<b>CAPEX New Works Contract</b>	<b>152,500</b>	<b>16,775</b>
Duncan Road (Kaingaroa) RP10069	Subsidy New Works	-488,610	
<b>Duncan Road (Kaingaroa) RP10069</b>	<b>CAPEX New Works Contract</b>	<b>549,000</b>	<b>60,390</b>
Duncan Road (Kaingaroa) RP10105	Subsidy New Works	-705,770	
<b>Duncan Road (Kaingaroa) RP10105</b>	<b>CAPEX New Works Contract</b>	<b>793,000</b>	<b>87,230</b>
Duncan Road (Kaingaroa) RP11464	Subsidy New Works	-195,444	
<b>Duncan Road (Kaingaroa) RP11464</b>	<b>CAPEX New Works Contract</b>	<b>219,600</b>	<b>24,156</b>
Duncan Road (Kaingaroa) RP13894	Subsidy New Works	-108,580	
<b>Duncan Road (Kaingaroa) RP13894</b>	<b>CAPEX New Works Contract</b>	<b>122,000</b>	<b>13,420</b>
Church Road (Kaitaia) RP1404	Subsidy New Works	-217,160	
<b>Church Road (Kaitaia) RP1404</b>	<b>CAPEX New Works Contract</b>	<b>244,000</b>	<b>26,840</b>
Duncan Road (Kaingaroa) RP14459	Subsidy New Works	-515,755	
<b>Duncan Road (Kaingaroa) RP14459</b>	<b>CAPEX New Works Contract</b>	<b>579,500</b>	<b>63,745</b>
Larmer Road RP2117	Subsidy New Works	-651,480	
<b>Larmer Road RP2117</b>	<b>CAPEX New Works Contract</b>	<b>732,000</b>	<b>80,520</b>
Oruru Road RP2348	Subsidy New Works	-597,190	
<b>Oruru Road RP2348</b>	<b>CAPEX New Works Contract</b>	<b>671,000</b>	<b>73,810</b>
Fryer Road RP2887	Subsidy New Works	-434,320	

<b>Fryer Road RP2887</b>	<b>CAPEX New Works Contract</b>	<b>488,000</b>	<b>53,680</b>
Te Rore Road RP3028	Subsidy New Works	-434,320	
<b>Te Rore Road RP3028</b>	<b>CAPEX New Works Contract</b>	<b>488,000</b>	<b>53,680</b>
Fryer Road RP3471	Subsidy New Works	-217,160	
<b>Fryer Road RP3471</b>	<b>CAPEX New Works Contract</b>	<b>244,000</b>	<b>26,840</b>
Paranui Road RP4460	Subsidy New Works	-162,870	
<b>Paranui Road RP4460</b>	<b>CAPEX New Works Contract</b>	<b>183,000</b>	<b>20,130</b>
Whangape Road RP6246	Subsidy New Works	-542,900	
<b>Whangape Road RP6246</b>	<b>CAPEX New Works Contract</b>	<b>610,000</b>	<b>67,100</b>
<b>EW June 2023 Minor Remedial</b>	<b>CAPEX Renewal Works Contract</b>	<b>961,300</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</b>	<b>1,702,500</b>	<b>187,275</b>
October EW 2023 Minor Remedial	Subsidy New Works	-172,927	
<b>October EW 2023 Minor Remedial</b>	<b>CAPEX New Works Contract</b>	<b>194,300</b>	<b>21,373</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</b>	<b>2,959,400</b>	<b>325,534</b>
		<b>5,834,728</b>	

## 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).



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
Eastern Ward WC341 Footpath NZTA Subsidised (TRP1094)	Reforecast Projects Not Started to Future Years -	347,900
Northern Ward WC341 Footpath - NZTA Subsidised (TRP1094)	Reforecast Projects Not Started to Future Years -	347,900
Western Ward WC341 Footpath - NZTA Subsidised (TRP1094)	Reforecast Projects Not Started to Future Years -	347,900
300 Rāwene 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
41-55 Pukepoto Rd, Kaitaia WW pipe	Reforecast Budget from 26/27 FY to Current	116,395
Awanui Transfer Station Renewals	Reforecast jrnl 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
Rāwene Treatment Plant Improvements (WWP0839)	Reforecast Budget from 28/29 FY to Current FY	12,452

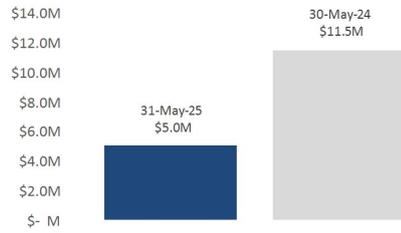
Building Services	Reforecast Budget from 27/28 FY to Replace	11,500
Yorke Street Russell Toilet	Reforecast jnl trf of future Renewal Budgets Yorke Street Toilet Reactive Renew	11,300
Te Ahu Carpark Dump Station Pad	Te Ahu Dump Station Transfer from 27/28 and 29/30 to 24/25	10,590
Mangōnui Lions Park Toilet	Reforecast jnl of future Renewal Budget Mangōnui Lions Toilet Reactive Renewals	10,000
Kaitaia Transfer Station	Reforecast jrnl from future yr for Kaitaia RRC Line marking	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)	Trf of Renewal Budgets from FY 27/28 Replace Internal Fixture Kohukohu Hall	2,000
Russell WWTP UV Unit	Reforecast Projects Not Started cancel budget	-6,251
Russell WWTP Pond Liner Replacement	Reforecast Projects Not Started to cancel	-16,008
Lonely Valley Road Pump Station	Reforecast Projects Not Started to cancel	-21,690
Kaitaia Discharge Consent	Reforecast Projects Not Started to Future	-24,956
Dog Pound Northern	Reforecast Budgets from 2025 to 2024	-44,336
Cobham Road Water Main Upgrade	Reforecast Projects Not Started to cancel	-72,100
Kerikeri WWTP Consent	Reforecast Projects Not Started to cancel	-72,280
Kohukohu Resource Consent	Reforecast Projects Not Started to Future	-100,000
Ahipara Tasman Heights Stormwater	Reforecast Projects Not Started to Future	-103,000
Kaikohe Water Network Fireflow Improvements, Station & Lindvart	Reforecast Projects Not Started to Future Years	-105,750
Rāwene Service Centre	Reforecast Projects Not Started to Future	-109,369
Kaikohe Water Network Fireflow Improvements, Station & Lindvart	Reforecast Projects Not Started to Future Years	-119,250
Paihia Mains Baffin Street Stage 1	Reforecast Budgets from 2025 to 2024	-123,134
Reef View Road Stormwater Upgrade	Reforecast Projects Not Started to Future	-125,000
Whatuwhiwhi Wastewater Treatment Aqua Mats Replacement	Reforecast Projects Not Started to Future Years	-125,000
Kaikohe Water Treatment Plant PLC Upgrade, Taraire Hill	Reforecast Projects Not Started to Future Years	-200,000
Houhora Heads Motor Camp Wastewater Consent Renewal	Reforecast Projects Not Started to cancel	-230,000
Kaikohe Discharge Consent	Reforecast Projects Not Started to Future	-301,149
Eastern Ward WC341 Footpath NZTA Subsidised (TRP1094)	Reforecast Projects Not Started to Future Years	-490,000
Northern Ward WC341 Footpath - NZTA Subsidised (TRP1094)	Reforecast Projects Not Started to Future Years	-490,000
Western Ward WC341 Footpath - NZTA Subsidised (TRP1094)	Reforecast Projects Not Started to Future Years	-490,000
East Coast Kotare Drive Stormwater Renewals (SWP0821)	Reforecast Projects Not Started to Future Years	-500,000
Kaitaia WWTP Upgrades (WWP0832)	Reforecast Projects Not Started to Future	-560,000
Kerikeri Wastewater Storage Pump Capacity Improvements	Reforecast Projects Not Started to Future Years	-600,000
Pukenui Coastal Walkway (DFP1108)	Reforecast Projects Not Started to Future	-770,000

SCADA system upgrades	Reforecast Projects Not Started to Future	-900,000
112 Allen Bell Drive - SW pipe renewal	Reforecast Projects Not Started to Future	-1,230,000
		<b>-5,375,841</b>
		<b><u>-5,425,841</u></b>

## Treasury Report

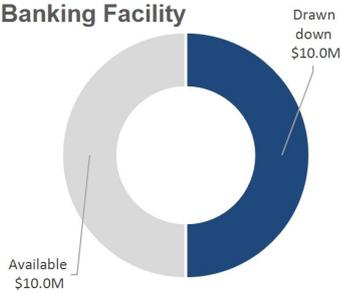
### Cash Position

Compared to same time last year



	31-May-25	30-May-24
ASB General Fund	\$ 0.8M	\$ 3.7M
ASB Special Funds	\$ 3.5M	\$ 5.6M
Investments	\$ 2.3M	\$ 2.2M
<b>Total Cash</b>	<b>\$ 5.0M</b>	<b>\$ 11.5M</b>

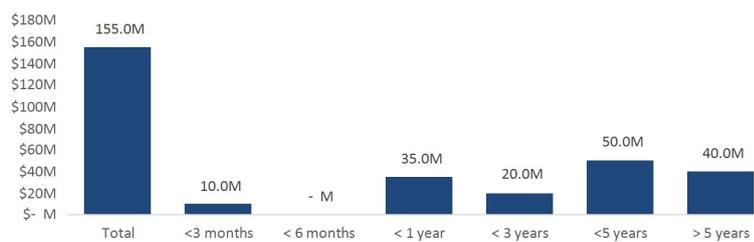
### Banking Facility



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

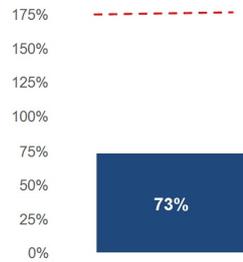
### Public Debt

Loans by Maturity Date



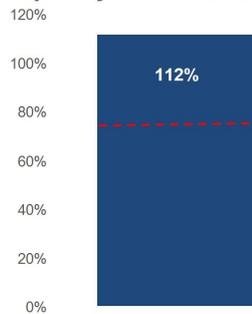
### Treasury Compliance

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



Net Debt	\$ 150.0M
Budgeted Total income	\$ 206.3M
Debt Ceiling	\$ 361.0M
Net debt as % total revenue	73%
Policy Maximum	207%

**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	\$ 5.0M
Liquid Investments ASB Overdraft Facility	\$ 3.0M
	<b>\$ 173.0M</b>
Access to Funds	112%
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 May 2025 (Pd11)

	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)	100,717	100,823	106	109,989	-	109,989	9,272	92%	109,989	-
Rates - penalties	1,405	1,518	113	1,518	-	1,518	113	93%	1,518	-
Fees & charges (inc water supply rates)	20,414	21,879	1,465	22,483	-	22,483	2,069	91%	22,483	0
Central Govt Subsidies - Admin	-	-	-	-	-	-	-	0%	-	-
Central Govt Subsidies - Operational	13,926	14,999	1,074	19,294	-	19,294	5,369	72%	19,654	359
Other Income	5,382	2,775	-2,608	3,027	-	3,027	2,355	178%	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	6,167	6,342	175	27,573	5,342	32,915	26,749	19%	40,913	7,998
Central Govt Subsidies - Renewals	12,408	13,580	1,172	19,061	901	19,962	7,554	62%	25,459	5,497
Development Contributions	79	-	-79	-	-	-	79	100%	-	-
Other Contributions	1,586	1,542	-44	-	2,732	2,732	1,147	58%	2,921	189
<b>Total Operating Income</b>	<b>163,297</b>	<b>168,959</b>	<b>5,661</b>	<b>208,446</b>	<b>8,975</b>	<b>217,421</b>	<b>54,124</b>	<b>75%</b>	<b>231,465</b>	<b>14,044</b>
<b>Operational Expenditure</b>										
Staff related costs	37,385	38,218	833	41,501	-	41,501	4,116	90%	41,705	204
Contractor Fees	45,224	65,519	20,295	51,085	-	51,085	5,860	89%	52,013	928
Professional Fees	6,406	9,785	3,379	7,583	-	7,583	1,177	84%	7,566	17
External Services	9,524	9,230	-295	10,176	-	10,176	651	94%	10,531	355
Legal Costs	496	631	135	688	-	688	192	72%	703	15
General expenses	14,545	14,896	351	15,872	-	15,872	1,327	92%	15,561	312
Grants and donations	2,244	2,392	148	2,609	-	2,609	365	86%	2,593	16
Rate remissions	2,654	2,085	-569	2,155	-	2,155	499	123%	2,155	-
Allocations (direct and indirect)	-	0	0	0	-	0	0	0%	0	-
Interest costs	6,787	6,215	-572	6,780	-	6,780	7	100%	6,780	-
<b>Sub total</b>	<b>125,266</b>	<b>148,970</b>	<b>23,704</b>	<b>138,449</b>	<b>-</b>	<b>138,449</b>	<b>13,183</b>	<b>90%</b>	<b>139,606</b>	<b>1,157</b>
Depreciation and other asset costs	47,469	49,143	1,674	53,611	-	53,611	6,141	89%	53,611	-
Gain/Loss on Disposal	4,704	-	-4,704	-	-	-	4,704	100%	-	-
<b>Total Operational Expenditure</b>	<b>177,439</b>	<b>198,113</b>	<b>20,674</b>	<b>192,059</b>	<b>-</b>	<b>192,059</b>	<b>14,620</b>	<b>92%</b>	<b>193,217</b>	<b>1,157</b>
<b>Net Operating Deficit</b>	<b>-14,142</b>	<b>-29,154</b>	<b>15,013</b>	<b>16,386</b>	<b>8,975</b>	<b>25,362</b>	<b>39,503</b>		<b>38,248</b>	<b>12,886</b>

### Statement of Capital Performance

for the period ending May 2025 (Pd11)

	Year To Date (\$000's)			Full Year (\$000's)						
	YTD Actual	Total Budget	Variance	LTP Budget	Budget Brought Forward	Total Annual Budget	Actual vs Budget Variance	Actual vs Budget %	Total Annual Forecast	Forecast vs Budget Variance
District Facilities	9,259	7,616 -	1,644	11,612	10,929	22,541	13,282	41%	22,052	490
Environmental Management	144	- -	144	160	-	160	16	90%	171	11
Roading and Footpaths	30,651	31,762	1,111	44,358	11,519	55,877	25,226	55%	88,640	32,763
Wastewater	12,130	7,466 -	4,665	32,057	13,388	45,446	33,316	27%	32,912	12,534
Stormwater	2,567	1,769 -	798	11,394	2,387	13,781	11,214	19%	11,699	2,082
Solid Waste Management	232	61 -	170	1,156	128	1,285	1,053	18%	1,323	39
Water Supply	4,414	3,336 -	1,078	25,494	4,695	30,189	25,775	15%	12,657	17,532
Corporate Services	9,011	476 -	8,534	9,389	1,496	10,885	1,874	83%	9,897	989
Strategic Relationships	-	-	-	-	-	-	-	0%	-	-
Planning & Policy	-	-	-	-	-	-	-	0%	-	-
Drainage	123	153	31	-	153	153	31	80%	153	-
Community & Engagement	1,571	788 -	784	7,252	1,173	8,425	6,854	19%	8,539	114
Cycle Trail	1,331	- -	1,331	4,000	-	4,000	2,669	33%	4,189	189
<b>Total Capital Expenditure</b>	<b>71,432</b>	<b>53,426 -</b>	<b>18,006</b>	<b>146,873</b>	<b>45,870</b>	<b>192,743</b>	<b>121,310</b>	<b>37%</b>	<b>192,232</b>	<b>511</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	2,626	1,622 -	1,003	1,541	206	1,747 -	878	-150%	1,747	-
Environmental Management	6,808	7,451	644	8,086	-	8,086	1,278	-84%	8,086	-
Roading and Footpaths	30,562	36,238	5,676	49,137	6,028	55,166	24,604	-55%	84,056	28,891
Wastewater	817	728 -	89	1,940	1,791	3,731	2,914	-22%	3,671	60
Stormwater	84	-	84	-	-	-	84	-100%	-	-
Solid Waste Management	2,736	2,937	200	3,204	-	3,204	467	-85%	3,204	-
Water Supply	12,826	10,010 -	2,815	25,211	942	26,153	13,327	-49%	11,070	15,082
Corporate Services	2,492	1,566 -	926	1,699	9	1,708 -	784	-146%	1,708	-
Strategic Relationships	8	229	222	250	-	250	242	-3%	250	-
Planning & Policy	328	9 -	319	10	-	10 -	318	-3277%	10	-
Drainage	-	-	-	-	-	-	-	0%	-	-
Community & Engagement	528	326 -	202	361	-	361 -	167	-146%	467	106
Cycle Trail	149	-	149	-	-	-	149	-100%	189	189
<b>Total Operating Income</b>	<b>59,962</b>	<b>61,117</b>	<b>1,155</b>	<b>91,439</b>	<b>8,975</b>	<b>100,414</b>	<b>40,452</b>	<b>60%</b>	<b>114,458</b>	<b>14,044</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	11,181	12,220	1,039	13,265	-	13,265	2,084	84%	13,551	285
Environmental Management	11,216	11,950	734	12,979	-	12,979	1,763	86%	13,077	98
Roading and Footpaths	23,563	47,082	23,519	27,948	-	27,948	4,385	84%	28,592	644
Wastewater	13,608	13,786	177	15,037	-	15,037	1,429	90%	15,018	19
Stormwater	717	885	168	964	-	964	247	74%	964	-
Solid Waste Management	6,186	5,606 -	580	5,834	-	5,834 -	353	106%	5,858	24
Water Supply	11,399	8,966 -	2,434	9,770	-	9,770 -	1,629	117%	9,751	19
Corporate Services	22,235	22,351	116	24,192	-	24,192	1,957	92%	24,268	76
Strategic Relationships	5,611	6,352	741	6,916	-	6,916	1,305	81%	6,899	16
Planning & Policy	5,700	6,582	883	7,160	-	7,160	1,461	80%	7,210	50
Drainage	183	207	23	225	-	225	42	81%	225	-
Community & Engagement	6,188	5,950 -	238	6,487	-	6,487	299	95%	6,521	34
Cycle Trail	691	818	127	893	-	893	201	77%	893	-
<b>Total Direct Costs</b>	<b>118,479</b>	<b>142,755</b>	<b>24,276</b>	<b>131,669</b>	<b>-</b>	<b>131,669</b>	<b>13,190</b>	<b>90%</b>	<b>132,826</b>	<b>1,157</b>

### Capital Spend Analysis

as at 31-May-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	7,577	1,475	9,718	7,317	17,035	44.5%	16,592	45.7%	97%	(443)
Wastewater	11,748	9,254	29,457	13,388	42,846	27.4%	31,517	37.3%	74%	(11,329)
Water Supply	3,245	1,266	20,393	3,298	23,691	13.7%	9,634	33.7%	41%	(14,057)
Stormwater	2,678	2,858	9,455	2,540	11,995	22.3%	11,268	23.8%	94%	(727)
Solid Waste	232	38	1,156	128	1,285	18.0%	1,323	17.5%	103%	39
<b>Project Delivery Team Subtotal</b>	<b>25,480</b>	<b>14,891</b>	<b>70,179</b>	<b>26,673</b>	<b>96,852</b>	<b>26.3%</b>	<b>70,334</b>	<b>36.2%</b>	<b>73%</b>	<b>(26,518)</b>
Roading & Footpaths	31,909	15,747	47,358	11,519	58,877	54.2%	91,829	34.7%	156%	32,952
<b>IAM Total</b>	<b>57,389</b>	<b>30,638</b>	<b>117,538</b>	<b>38,191</b>	<b>155,729</b>	<b>36.9%</b>	<b>162,163</b>	<b>35.4%</b>	<b>104%</b>	<b>6,434</b>
Environmental Management	130	9	160	0	160	81.5%	147	88.7%	92%	(13)
Governance & Strategic Administration	1,331	168	1,528	1,496	3,024	44.0%	2,036	65.4%	67%	(989)
Customer Services	1,571	304	7,254	1,173	8,427	18.6%	8,541	18.4%	101%	114
Strategic Planning	0	0	0	0	0	0.0%	0	0.0%	0%	0
<b>Other Total</b>	<b>3,033</b>	<b>481</b>	<b>8,942</b>	<b>2,669</b>	<b>11,612</b>	<b>26.1%</b>	<b>10,723</b>	<b>28.3%</b>	<b>92%</b>	<b>(888)</b>
<b>Sub Total</b>	<b>60,422</b>	<b>31,119</b>	<b>126,480</b>	<b>40,861</b>	<b>167,340</b>	<b>36.1%</b>	<b>172,887</b>	<b>34.9%</b>	<b>103%</b>	<b>5,546</b>
<b>DIA Projects</b>										
Water Supply	676	449	0	1,397	1,397	48.4%	1,447	46.7%	104%	50
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>676</b>	<b>449</b>	<b>0</b>	<b>1,397</b>	<b>1,397</b>	<b>48.4%</b>	<b>1,447</b>	<b>46.7%</b>	<b>104%</b>	<b>50</b>
<b>ESEO Projects</b>										
District Facilities	585	186	1,619	3,612	5,231	11.2%	5,187	11.3%	99%	(44)
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 ESEO Projects</b>	<b>616</b>	<b>195</b>	<b>1,619</b>	<b>3,612</b>	<b>5,231</b>	<b>11.8%</b>	<b>5,211</b>	<b>11.8%</b>	<b>100%</b>	<b>(20)</b>
<b>Total</b>	<b>61,713</b>	<b>31,763</b>	<b>128,099</b>	<b>45,870</b>	<b>173,968</b>	<b>35.5%</b>	<b>179,545</b>	<b>34.4%</b>	<b>103%</b>	<b>5,577</b>

20

### 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-May-2025

LTP Group	Actual + commitments against total forecast budget
	YTD Actual (%)
District Facilities	54.6%
Wastewater	66.6%
Water Supply	46.8%
Stormwater	49.1%
Solid Waste	20.4%
<b>Project Delivery Team Subtotal</b>	<b>57.4%</b>
Roading & Footpaths	51.9%
<b>IAM Total</b>	<b>54.3%</b>
Environmental Management	94.8%
Governance & Strategic Administration	73.6%
Customer Services	22.0%
Strategic Planning	0.0%
<b>Other Total</b>	<b>32.8%</b>
<b>Sub Total</b>	<b>52.9%</b>
<b>DIA Projects</b>	
Water Supply	77.7%
Wastewater	0.0%
Stormwater	0.0%
<b>Total DIA Projects</b>	<b>77.7%</b>
<b>ESEO Projects</b>	
District Facilities	14.9%
Environmental Management	94.4%

### 5.3 FNDC YEAR END PLANNING UPDATE

**File Number:** A5239911

**Author:** Ken Macdonald, Chief Financial Officer

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

#### TAKE PŪRONGO / PURPOSE OF THE REPORT

To provide update on the year end, audit, and annual report planning.

#### WHAKARĀPOPOTO MATUA / EXECUTIVE SUMMARY

Far North District Council (FNDC) is committed to delivering the audited Annual Report for the 2023-24 financial year by 30 October 2024. This report will reflect the Council's annual activities and results, including service performance indicators and financial outcomes for Council-Controlled Organisations.

#### TŪTOHUNGA / RECOMMENDATION

**That Te Miromiro - Assurance, Risk and Finance Committee receive the report FNDC Year End Planning Update.**

#### TĀHUHU KŌRERO / BACKGROUND

Engage and effectively manage a project plan for the preparation of the Annual Report. In doing so, FNDC incorporates insights gained from previous report cycles, examines changes in accounting policies, and considers any change of organisational activities or other significant items.

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

As part of this planning, the Accounting Services team has met with the Deloitte audit manager and audit partner to:

- Conduct a thorough review of the previous audit to identify and discuss areas of focus and improvement;
- Identify relevant changes in accounting standards;
- Review planned revaluations;
- Timeline and agree key delivery milestones.

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

The external audit conducted by Deloitte, is a pre-planned audit, and budgeted expense and is provided for in the Long-Term Plan. As an indication the 2023-24 audit was for \$278,347 (plus disbursements and GST). For the 2024/2025 year the budget noted in the LTP is \$289,000 (plus disbursements and GST).

Annual Plan submitted to council provides for a budget of \$311,000 for 2025-26. If annual plan is adopted at council, guidance will be updated to reflect amended budget.

#### CHANGES IN ACCOUNTING POLICIES

No new accounting standards have been identified that will impact the FNDC 2024/2025 Annual Report.

**TIMETABLE PLANNING**

<b>Item</b>	<b>Delivery</b>	<b>Date</b>
Audit planning meeting with Deloitte	Remote	29 <sup>th</sup> May 2025
Deloitte interim audit (2 week)	Hybrid	21 <sup>st</sup> July 2025 28 <sup>h</sup> July 2025
Notes to the Accounts and Benchmarks completed	In House	1 <sup>st</sup> August 2025
Debenture Trust documentation received	Remote	8 <sup>th</sup> August 2025
Draft Council AR to CFO for review	In-house	13 <sup>th</sup> August 2025
Draft Council AR to Deloitte for review	Remote	13 <sup>st</sup> August 2025
Deloitte commences FNDC main audit (4 weeks)	In-house & remote	25 <sup>th</sup> August 2025
Consolidation & cashflow completed	In house	12 <sup>th</sup> September 2025
Deloitte continues FNDC main audit (5 weeks)	In-house & remote	29 <sup>th</sup> September 2025
Deloitte provides FNDC verbal audit clearance	Hybrid	3 <sup>rd</sup> October 2025
Local Govt Elections	External	11 <sup>th</sup> October 2025
Deloitte provides FNDC and Debenture Trust audit opinions, final AR ready to print	Hybrid	17 <sup>th</sup> October 2025
Extraordinary Council meeting to adopt AR	In-house	31 <sup>st</sup> October 2025
Deliver AR Summary to Deloitte	Remote	3 <sup>rd</sup> November 2025
Deloitte provides AR Summary approval	Remote	4 <sup>th</sup> November 2025
Upload AR to FNDC website, send for print and distribution	Remote	5 <sup>th</sup> November 2025
Upload AR Summary to FNDC website	Remote	5 <sup>th</sup> November 2025

**PLANNED REVALUATIONS**

Below is the list of asset classes with planned valuations.

FNDC plans to revalue specific asset classes.

For those not scheduled for revaluation, a carrying value assessment has been initiated.

If this assessment indicates significant value fluctuations, it may trigger a revaluation of those assets.

<b>REVALUATION SUMMARY - Planned Revaluations</b>			
<b>Class</b>	<b>Revalue 2024-2025</b>	<b>Last Valuation Date</b>	<b>Valuer</b>
Water - Reticulation	No	30/06/2024	SPM
Water - Treatment Plants	No	30/06/2024	SPM
Water - Pump Stations	No	30/06/2024	SPM
Water - Reservoirs / Dams	No	30/06/2024	SPM
Water - Land	No	30/06/2024	QV
Sewerage - Reticulation	No	30/06/2024	SPM
Sewerage - Treatment Plants	No	30/06/2024	SPM
Sewerage - Pump Stations	No	30/06/2024	SPM
Sewerage - Land	No	30/06/2024	QV
Roading - Streetlighting	Yes	30/06/2023	SPM
Roading - Traffic Services	No	30/06/2024	SPM
Roading - Pavement	Yes	30/06/2024	SPM
Roading - Walls	Yes	30/06/2024	SPM
Roading - Drainage	Yes	30/06/2024	SPM
Roading - Bridges	Yes	30/06/2024	SPM
Roading - Ferry	No	30/06/2023	EmTech
Roading - Road Marking	Yes	30/06/2023	SPM
Stormwater	Yes	30/06/2023	SPM
Refuse - Transfer Stations	Yes	30/06/2023	SPM
Refuse - Land	No	30/06/2024	QV
Comm Halls etc	Yes	30/06/2023	QV
Swimming Pools	No	30/06/2024	QV
Public Toilets	Yes	30/06/2023	QV
Footpaths	Yes	30/06/2023	SPM
Carparks	Yes	30/06/2023	SPM
Parks and Reserves Improvements	Yes	30/06/2023	QV
Housing for the Elderly	Yes	30/06/2023	QV
Cemeteries	Yes	30/06/2023	QV
Camping Grounds	Yes	30/06/2023	QV
Maritime Facilities	Yes	30/06/2024	Telfer Young
Libraries, Info, Serv Buildings	Yes	30/06/2023	QV
Library Books	Yes	30/06/2023	Internal / SPM
Land - Parks and Reserves	No	30/06/2024	QV
Land - District Facilities	No	30/06/2024	QV
Heritage	No	30/06/2024	WSP
Roading Strategic Property	Yes	30/06/2024	QV
Roading Strategic Land	Yes	30/06/2024	QV
Te Ahu (for consolidation only)	Yes	30/06/2023	QV

**ĀPITI HANGA / ATTACHMENTS****1. Annual Report 2024-25 Project Brief - A5243865**

## 2024-25 ANNUAL REPORT PROJECT BRIEF

---

### 1. Introduction

#### Vision

- To produce a well-planned, accurate and honest, legally compliant Annual Report (AR) for 2024-25 by 31 October 2025, that:
  - Reflects the results and activities of Council for the past year, incorporating service performance indicators and including the financial results for the Council-Controlled Organisations.

#### Background

The AR is a complex process that requires the input of every section of Financial Services, as well as from other departments at council, and service providers. The statutory deadline for adopting the AR is 31 October 2025, four months after year-end, with the audit dates now 'locked in' with our auditors Deloitte New Zealand.

This brief has been written to clarify FNDC's approach to developing its Annual Report and assumes the following:

- That we will have to adopt the AR on or prior to 31 October 2025.
- That Deloitte will use Deloitte Connect, an online tool for audit requests which will be maintained and updated by them, and council staff will upload data in response to their respective requests.
- Planning with Deloitte will be conducted using a hybrid of in-house (face-to-face) and remote contact, depending on Deloitte's availability to travel to the offices at Kaikohe and Kerikeri.
- Engagement with our Council-Controlled Organisations (CCO's) will be conducted ahead of year end, advising them of what is required and when so that deadlines can be met.
- Communication has been drafted regarding the year end processes for all TechOne users. This will be discussed with People Leaders and will be published on TK3 on 4<sup>th</sup> April.
- Work has commenced in engaging council staff involved with providing Deloitte with information, based on previous requirements.
- Key finance staff have met with Deloitte to discuss the AR action plan; Deloitte have confirmed their interim, and final audit dates, to be conducted online and on-site in the Kaikohe and Kerikeri offices.
- That council staff working outside of financial services are aware of their involvement early in the process to enable time to prepare and provide the required audit information.
- If assumptions about the audit visit and sign-off vary, this brief will be updated and circulated.

#### Project goals

Goals for the AR remain:

- Ensuring that the timetable is well understood by all involved staff and CCO contacts, and that this information is easy to find and read.
- By using the ethos of continuous improvement, produce an AR that is better than the last one, in that the workings are more robust (i.e. no 'hard-keyed' figures are used, pivot tables linked to the Trial Balance will be used in preference to snippets, shading in the excel files will be used to show what needs to be completed for the current year).
- To produce an AR that aligns with the community expectation of a wellbeing focus, meaning that it is grounded in the needs and aspirations of the community regarding council's delivery of services and infrastructure, and is in line with best practice in accordance with the LGA 2002.

- To tell a well-constructed “story” of what happened in the year, integrating and aligning all inputs such as activity and capital work plans, policies and strategies in the LTP 2024-27, Council Financial Reports. Each part of the “story” should line up in a way that supports and amplifies the other parts of the story.
- To establish strong collaboration with CCO staff in receiving their financial statements and understanding any new developments within their respective organisations and seeking input from them, as necessary.
- To adopt an easy to read and referenced AR that is well constructed, realistic and demonstrates prudent use of council revenue, that is designed to be more in line with other council documents such as the LTP 2024-27.
- Manage the AR project carefully and effectively to ensure:
  - Risks and issues are managed and that escalation mechanisms are defined and used as need be.
  - Clear communications.
  - Resources are planned and managed to ensure nobody experiences undue stress, and that backups for key resources are identified.
- The final document is completed, audit opinion is received ready for sign-off by the Mayor and Chief Executive by 31st October 2025 adoption by council.
- To publish the final signed AR document on the FNDC external website by 7<sup>th</sup> November 2025.
- To ensure the AR summary audit is conducted efficiently and concurrently with the AR and that the final signed document is published on the external FNDC website no later than 7<sup>th</sup> November 2025.
- To ensure the Debenture Trust audit is conducted and completed alongside the AR audit by Deloitte, with the audit opinion received and sign-off completed by the Mayor and Chief Executive by 31<sup>st</sup> October 2025.

## 2. Key deliverables

- Advising TechOne users of key dates.
- Stock-take performed.
- NZLG share valuation.
- Accruals (payroll, ACC levy, pensioner housing, income in advance, prepayments, loan interest, workflow, creditors).
- NZTA subsidy claim.
- Closedown journals, including depreciation.
- SSP (statement of service performance) including the WSP Annual Drinking Water Compliance Report.
- Narrative for “our performance in brief,” “outlook” and activities completed.
- “Message from the Mayor and Chief Executive” and “Working with Maori” received in both English and Te Reo.
- Asset revaluations/WIP.
- Capex funding.
- Notional loan reconciliation.
- Intercompany reconciliation with FNHL.
- Financial statements – council only.
- Notes to the financial statements.
- Consolidated financial statements - group.
- Benchmarks.
- Reserves workings.
- FIS variance commentaries.
- Debenture Trust documents received and uploaded onto audit dashboard.

Page 2 of 6

### 3. Scope

To produce an AR that is presented fairly and compliant with NZ GAAP for Public Benefit Entity Reporting Standards and in line with Schedule 10 of the LGA 2002. The scope for the project includes:

- A review of significant variances, so that all transactions have been recorded and a realistic (and expected) result is reported, with "no surprises."
- Provide our auditors with any information requests via Deloitte Connect, in a timely manner. There will be standard deliverables which have been planned for, and staff are aware of the tighter deadlines.
- It is expected that the interim audit will proceed the weeks commencing 21<sup>st</sup> July and 28<sup>th</sup> July. The final audit will commence 25<sup>th</sup> August until 31<sup>st</sup> October. The audits will be conducted both in-house in the Kaikohe and Kerikeri offices and remotely, with key staff being available for the duration.

### 4. Project structure

The project will be driven by:

- Angie Thomas
- Sue Fox
- Taryn Muller
- Brigitte van Dalen
- Jo Boyd

### 5. Roles and responsibilities

#### Role of the Mayor, Elected Members and Chief Executive

- The Mayor and Chief Executive to sign the AR.
- The Mayor, Elected Members and Chief Executive to adopt the AR on 31st October 2025.
- To review and provide feedback on the AR, that it accurately reflects council's performance for the past year.

#### Role of CFO

- To function as an escalation point, remove roadblocks between Deloitte and Accounting Services Team Leader and below.
- To have a clear understanding of legislative requirements of an AR.

#### Role of Team Leader - Accounting Services

- To function as an escalation point, remove roadblocks, between Deloitte, financial accountants and staff.
- To provide direction and conflict resolution on resourcing issues and queries from Deloitte.
- To serve as a liaison between financial accountants, staff and CFO.
- Receive and approve regular project updates, with Deloitte, CFO, financial accountants and staff.

#### Role of Financial Accountants

- Ensure the quality of all deliverables.
- To function as an escalation point for the project team, removing roadblocks and managing issues as they arise, escalating to the next level if necessary.
- To coordinate the project team and workstream teams.
- To brief the project team and Accounting Services team on a regular basis and ensure the delivery of regular progress reports to the Team Leader - Accounting Services and CFO.
- To prepare the Outlook project calendar, confirm formal calendar dates with Deloitte, monitor progress against the timetable.

## 6. Internal and external communications

- All staff involved in the AR process are informed of their responsibilities. Regular updates will be posted including any slippages and impacts.
- As soon as the AR has been formally adopted by council, it will be published on council's website. Hard copies will be distributed to external parties via publications, the financial accountants to provide the distribution list.

## 7. Budget

The project team does not expect to incur any costs other than those for copying and printing. These costs will be accommodated in the CFO budget.

Funds have been set aside for Audit fees.

## 8. Risks and issues

A risk and issue register will be maintained by the financial accountants and reviewed regularly by the Accounting Services Team Leader and CFO. Key risks are below:

Key risks	Mitigation strategies
Resource availability for Deloitte	<p>Maintain staff awareness about correct process around providing information to Deloitte.</p> <p>Project team is aware of dates for audits.</p> <p>Timetable should not stray from proposed deadlines.</p>
Journals and narrative not completed on time and not consistent in approach or with performance.	<p>Narrative reviewed with staff and ensure appropriate staff are reviewing the year end journals prior to posting.</p> <p>Pre-empt errors by reviewing year end processes (i.e. accrued revenue) to ensure they align with previous year's audit findings.</p> <p>Communications channels open via MS Teams.</p>
Key people leave the organisation /availability of staff	<p>Ensure staff are aware of free flu &amp; covid vaccinations available throughout May.</p> <p>Review key personnel annual leave requests to ensure there are no big gaps to fill.</p> <p>Any foreseen issues to be monitored and pinch-points communicated.</p>
Errors and general inaccuracies	<p>Continuous monitoring of information uploaded to Deloitte Connect.</p> <p>Communication with key personnel on progress and foreseen issues.</p>
Information management	<p>Work on documentation in Sharepoint / P Drive.</p>
Stress and staff burnout	<p>Staff regularly review their Psychosocial JSA (Objective A5055745) for early recognition of signs and work together to resolve resource conflicts.</p> <p>Maintain flexibility between roles.</p>

Key risks	Mitigation strategies
Audit not being completed within statutory timeframes	<p>Review communication between the audit team and the project team and other key personnel and stakeholders.</p> <p>Ensure there is clarity on what is expected from who and escalate any foreseen issues beyond our control.</p> <p>Regular review of Deloitte Connect. Monitor staff response times to requests.</p>
Local Government Elections	<p>Seek clarity on options and expedite decision making process to land on our best option as early in the piece as we can.</p> <p>Review calendar timelines once we know what our deadline is, review our resources and audit timeframes.</p> <p>Consult with Deloitte to adjust interim and final audit dates.</p>
Local Waters Done Well	<p>Monitor regulatory timeframes and ensure council is aligned with them.</p> <p>Make available extra resource if required.</p> <p>Attend LWDW meetings and keep informed of decisions made and announcements as to reporting requirements.</p>

## 9. Meetings

- CFO, Team Leader - Accounting Services, Financial Accountants, Fixed Asset Accountant, Finance Operations Officer, FNHL CFO (optional as requested).  
Weekly - meet with Deloitte for updates on Deloitte Connect requests, progress on audit, issues and risk register.

## 10. Reference Material

- LTP 2024-27.
- LGA 2002.
- IPSAS financial standards for Public Benefit Entities.

## 11. Key Milestone Dates

The critical path is below but is subject to change.

Item	Delivery	Date
Audit planning meeting with Deloitte	Remote	29 May 2025
Deloitte interim audit (2 weeks)	Hybrid	21 July 2025 28 July 2025
Notes to the Accounts and Benchmarks completed	In-house	01 August 2025
Debenture Trust documentation received	Remote	08 August 2025
Draft council AR to Deloitte & CFO for review	In-house	13 August 2025

Page 5 of 6

Item	Delivery	Date
Deloitte commences FNDC final audit	In-house & remote	25 August 2025
Consolidation & cashflow completed	In-house	12 September 2025
Deloitte provides FNDC verbal audit clearance	Hybrid	03 October 2025
Local Government Elections	External	11 October 2025
Deloitte provides FNDC and Debenture Trust audit opinions, final AR ready to print	Hybrid	17 October 2025
Extraordinary Council meeting to adopt AR	In-house	31 October 2025
Deliver AR Summary to Deloitte	Remote	03 November 2025
Deloitte provides AR Summary approval	Remote	04 November 2025
Upload AR to FNDC website, send for print and distribution	Remote	05 November 2025
Upload AR Summary to FNDC website	Remote	05 November 2025

### Council meeting

1	Council meeting with Deloitte, ARF Chair and representatives to discuss audit progress	TBA
2	Council meeting to receive and discuss the AR.	TBA
3	Extraordinary Council meeting to adopt AR	31st October 2025

## 5.4 HEALTH, SAFETY AND WELLBEING REPORT

**File Number:** A5217658

**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 May 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 May 2025, highlights the FNDC's ongoing efforts in health, safety, and well-being. It aims to provide 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 113 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 May 2025. 113 staff were engaged through audits, workshops, team talks, and training.

**Table 1: HSW Engagement in May 2025 Table 1: HSW Engagement in May 2025**

Date	Topic	Team	No. of attendees	Description	Notes
5/05/2025	CDEM Training	All Staff	9	Training	CIMS 4 Training - Day 1
6/05/2025	CDEM Training	All Staff	9	Training	CIMS 4 Training - Day 2
7/05/2025	CDEM Training	All Staff	5	Training	Function training - Welfare
8/05/2025	CDEM Training	All Staff	4	Training	Function training - EOC
9/05/2025	CDEM Training	All Staff	9	Training	FNDC Staff Exercise
14/05/2025	First Aid Refresher (public event)	All Staff	3	Training	Safety Control - H&S Competence training
12/05/2025	HSW inductions	All Staff	4	Training	
26/05/2025	HSW inductions	All Staff	8	Training	-
5/05/2025	HSW role profiles	Head of Infrastructure	1	Staff engagement	
6/05/2025	HSW role profiles	GM Strategic Relationships	1	Staff engagement	
7/05/2025	HSW role profiles	Chief of Staff	1	Staff engagement	
9/05/2025	HSW role profiles	GM Community & Engagement	1	Staff engagement	
12/05/2025	HSW role profiles	Strategic Relationships - whole group	25	Staff engagement	
13/05/2025	HSW role profiles	Corporate Services - Management	8	Staff engagement	
15/05/2025	HSW role profiles	Corporate Services - Digital Information	3	Staff engagement	
19/05/2025	HSW role profiles	Infrastructure - Maintenance Lead (Transportation)	5	Staff engagement	
21/05/2025	HSW role profiles	Corporate Services - ICT Operations	12	Staff engagement	

## Wellbeing Initiatives

**Table 2: Wellbeing initiatives in May 2025**

Date	Topic	Team	No. of attendees	Description	Notes
13/05/2025	Annual Vaccinations	All Staff	38	Wellbeing initiative	Flu & COVID vaccinations - Kaikohe HQ
16/05/2025	Annual Vaccinations	All Staff	43	Wellbeing initiative	Flu & COVID vaccinations - Kerikeri JBC
5/05/2025	Psychosocial Hazards	All Staff	79	Wellbeing initiative	Day 1 - Pink Shirt Day Quiz
6/05/2025	Psychosocial Hazards	All Staff	77	Wellbeing initiative	Day 2 - Pink Shirt Day Quiz
7/05/2025	Psychosocial Hazards	All Staff	79	Wellbeing initiative	Day 3 - Pink Shirt Day Quiz
8/05/2025	Psychosocial Hazards	All Staff	74	Wellbeing initiative	Day 4 - Pink Shirt Day Quiz
9/05/2025	Psychosocial Hazards	All Staff	69	Wellbeing initiative	Day 5 - Pink Shirt Day Quiz
12/05/2025	Psychosocial Hazards	All Staff	62	Wellbeing initiative	Day 6 - Pink Shirt Day Quiz
13/05/2025	Psychosocial Hazards	All Staff	74	Wellbeing initiative	Day 7 - Pink Shirt Day Quiz
14/05/2025	Psychosocial Hazards	All Staff	64	Wellbeing initiative	Day 8 - Pink Shirt Day Quiz
15/05/2025	Psychosocial Hazards	All Staff	64	Wellbeing initiative	Day 9 - Pink Shirt Day Quiz
16/05/2025	Psychosocial Hazards	All Staff	56	Wellbeing initiative	Day 10 - Pink Shirt Day Quiz
16/05/2025	Psychosocial Hazards	All Staff	n/a	Wellbeing initiative	Pink Shirt Day

### Current Projects

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

### Future Projects

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

Update: no drills or workplace inspections conducted during May 2025

## HSW incidents

Figure 1 – PeopleSafe stories reported during May 2025



Table 3 - Story type and location of incident reported into PeopleSafe for May 2025.

When did it happen?	Story Type	Where
1/05/2025	Threatening Behaviour	Service Centre - Kawakawa
7/05/2025	Accident	Ward Kaikohe-Hokianga
7/05/2025	Threatening Behaviour	Service Centre - Kawakawa
8/05/2025	Threatening Behaviour	Service Centre - Kawakawa
10/05/2025	Accident	Service Centre - Kawakawa
10/05/2025	Threatening Behaviour	Library Kaikohe
12/05/2025	Near miss	Library Kaikohe
12/05/2025	Near miss	All office environments
19/05/2025	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. Nine HSW incidents were entered into PeopleSafe during May.

### Staff warning flags

No staff warning flags (SWFs) were raised by staff during May 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:**

These are recorded in a separate agenda item - Open Actions Update Report.

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

There are no financial implications.

**ĀPITIHINGA / ATTACHMENTS**

Nil

## 5.5 REVENUE RECOVERY REPORT - AS AT 31 MARCH 2025.

**File Number:** A5216956

**Author:** Zena Tango, Team Leader - Transaction Services

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

### TAKE PŪRONGO / PURPOSE OF THE REPORT

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

### WHAKARĀPOPOTO MATUA / EXECUTIVE SUMMARY

This is the third report for the financial year 2024-25 and provides information on actions to be taken to collect the arrears balances for rates, water and sundry debt this year, and to provide information on how collection is tracking against targets.

#### TŪTOHUNGA / RECOMMENDATION

**That Te Miromiro - Assurance, Risk and Finance Committee receive the report Revenue Recovery Report - as at 31 March 2025.**

### TĀHUHU KŌRERO / BACKGROUND

This document has been prepared to outline the arrears balances for rates, water, and Sundry debt as of 31 March 2025 and the actions taken by the Revenue Recovery team for the collection of the General Title rates and water, and sundry debt.

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

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

The data provided is for General Title and Māori Freehold Land rates and water accounts with sundry debtors shown in a separate table. Since the 1<sup>st</sup> of July 2024, the General Title rates total arrears balance has increased, as well as the water rates. Please note we have observed the continued impact of last year's cost-of-living increase into this rating year. (See footnote A.1 in attachments)

#### General Title Rates and Water Debt

Key actions since the last report:

- Completed reporting for remaining properties with mortgages.
- Pre-mortgage demand calling process is completed.
- The mortgage demand notification has been issued for all the major financial institutions.
- Mortgage demand final notice has been issued to 2 financial institutions and payment received.
- High Court application lodged for Rating Sale.
- Confirmed court date for ruling of rates debt.

Next actions:

- Prepare and issue mortgage final demand to the remaining major financial institutions.
- Initiate abandoned land process with external Law firm.
- Seek endorsement from Council for a Rating sale on vacant land block.
- Attend court proceedings for the ruling of rates debt.
- Devote resources within Revenue Recovery to collection of outstanding debt for rates and sundry debtors.

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

- These are properties where there is no mortgage, and we do not have a payment arrangement or direct debit set up on the account.
- 36% of properties only have last year's rates in arrears and 18% have 2 years of arrears. Revenue Recovery will be contacting these owners by phone, email, or letter. Any water arrears will be picked up at the same time.
- 11% of these accounts have arrears of 3 or more rating years. Debt management will start the final demand process for these which can result in referral to Council's legal services team or external to commence legal proceedings.

### **Māori Freehold Land Rates and Water Debt**

The rates debt has increased by 8% since the start of the year of which 9% was for Māori Freehold land remissions (See footnote A.2 in attachments). The water rates have increased 20% since the start of the year. (See footnote A.3 in attachments)

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

### **Property Reviews**

A total arrears balance of \$489,050.08 for 105 properties, has been written off since the start of the rating year. \$329,215.69 of the above is the CE write offs that have been processed this rating year. We currently have 4 Chief Executive write off applications to be processed.

To date we have received payments of \$194,996.66 for rate arrears and payments of \$2,337,811.73 towards current rates.

### **Marae Visits**

Since the last report we have held another marae hui in Ahipara – Roma Marae. This was the largest contingency of staff and external parties attendance to date. We have had to change the scheduled marae hui for May, this was due to the marae committee closing their doors earlier than anticipated for renovations.

A meeting with Te Puni Kōkiri to discuss their participation in the remaining marae hui has been scheduled for Monday 26 May.

The confirmed dates and times for the marae hui are below:

Day	Date	Marae	Time
Saturday	7 June 2025	Te Tii Waitangi Marae	10am
Thursday	12 June 2025	Te Whakarongotai (Kokohuia) Marae	10am

Calendar invites have been sent to Elected Members. Communications have been distributed to external stakeholders and partners via email, and the information has been added to our website and social media channels.

We have requested that the FNDC Multimedia Strategy & Communications Advisor attend either the Te Tii Waitangi Marae hui or Te Whakarongotai Marae (Kokohuia Marae) and make a short film of the day.

### **Social Media Posts/Reels Data Analysis of Marae Hui:**

- Waipuna Marae – 1051 views, reached 511 people and 7 interactions.
- Ōtiria Marae – 4217 views, reached 881 people and 21 interactions.
- Roma Marae – 20,926 views, reached 19,643 people and 303 interactions.
- Haititaimarangai Marae postponed hui – 51,827 views, reached 32,450 people and 379 interactions.

**Cultural Events**

Members of the working group will be attending the following:

- Te Tai Tokerau Kapahaka Festival in Ōpononi, 9-11 April 2025
- Ngā Manu Kōrero o Te Tai Tokerau, 4-6 June 2025,

Information on Whenua Māori and upcoming hui will be available.

**Sundry Debtors Debt**

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

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

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

(See footnote A.4 in attachments)

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

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

**ĀPITIHINGA / ATTACHMENTS**

1. Revenue recovery as at 31 March 2025 report attachment - A5217004 [↓](#) 

## Footnote A.1 General Title Rates and Water arrears comparison

## Current quarter 2024-2025

General Title Rates 2024-2025 31 March 2025							
General Title Rates Categories	2023-2024	2022-2023	2021-2020	2020-2019	2019+	Total	# accounts
Abandoned Land	70,722	63,797	54,940	52,277	115,518	357,253	38
Payment Arrangement	25,835	8,539	4,388	1,490	-	40,252	17
Deceased Rate Payer	94,884	78,889	67,843	61,991	115,592	419,199	48
Mortgage Run 2024-2025	1,961,310	819,376	518,607	452,590	687,344	4,439,227	926
Legal Action Commenced (external)	93,130	94,274	85,028	79,751	306,475	658,658	47
Legal Action Commenced (FNDC)	15,782	13,876	13,288	12,547	29,445	84,918	7
Liquidation	2,286	2,183	2,074	1,938	3,858	12,339	2
Direct Debit	261,295	63,632	31,216	21,531	3,870	381,544	148
Debt recovery action to commence	845,017	701,924	518,341	396,226	314,512	2,776,020	427
<b>Rates Total</b>	<b>3,370,259</b>	<b>1,846,491</b>	<b>1,295,704</b>	<b>1,080,341</b>	<b>1,576,615</b>	<b>9,169,409</b>	<b>1,660</b>

## Previous quarter 2024-2025

General Title Rates 2024-2025 31 December 2024							
General Title Rates Categories	2023-2024	2022-2023	2021-2020	2020-2019	2019+	Total	# accounts
Abandoned Land	92,621	32,445	21,013	17,415	28,134	191,629	40
Payment Arrangement	24,314	16,746	11,339	10,408	14,665	77,472	18
Deceased Rate Payer	92,190	43,255	30,261	24,081	44,499	234,287	51
Mortgage Run 2024-2025	1,611,815	780,261	517,303	452,590	687,344	4,049,312	1,186
Legal Action Commenced (external)	90,756	41,059	31,768	16,963	28,222	208,767	48
Legal Action Commenced (FNDC)	16,249	9,273	6,470	6,199	4,794	42,985	8
Liquidation	5,183	1,999	1,895	1,817	3,634	14,528	2
Direct Debit	320,582	123,794	77,349	54,880	110,248	686,852	167
Debt recovery action to commence	1,983,939	985,233	649,207	522,327	687,744	4,828,449	965
<b>Rates Total</b>	<b>4,237,648</b>	<b>2,034,065</b>	<b>1,346,602</b>	<b>1,106,680</b>	<b>1,609,285</b>	<b>10,334,280</b>	<b>2,485</b>

## Year on year quarter comparison 2023-2024

General Title Rates 2023-2024 31 March 2024							
General Title Rates Categories	2022-2023	2021-2022	2020-2021	2019-2020	2018+	Total	# accounts
Abandoned Land	65,618	57,751	53,948	54,965	112,438	344,711	39
Payment Arrangement	24,694	10,923	5,324	5,643	7,585	54,169	20
Deceased Rate Payer	86,528	72,696	64,666	63,565	111,849	399,304	47
Mortgage Run 2023-2024	1,514,811	509,659	376,490	282,218	440,461	3,123,638	796
Legal Action Commenced (external)	106,218	88,520	81,697	75,907	238,493	590,834	50
Legal Action Commenced (FNDC)	31,709	30,190	28,286	22,463	36,461	149,110	12
Liquidation	2,183	2,074	1,938	1,966	2,063	10,225	2
Direct Debit	134,752	39,998	16,566	9,039	9,162	209,518	96
Debt recovery action to commence	1,018,911	696,906	554,510	312,680	411,501	2,994,507	591
<b>Rates Total</b>	<b>2,965,423.45</b>	<b>1,508,716</b>	<b>1,183,426</b>	<b>828,437</b>	<b>1,370,014</b>	<b>7,876,016</b>	<b>1,653</b>

## Current quarter 2024-2025

General Water Arrears 2024-2025 31 March 2025							
General Title Water Categories	2023-2024	2022-2023	2021-2020	2020-2019	2019+	Total	# accounts
Abandoned Land	-	-	-	-	-	-	-
Payment Arrangement	4,475	136	-	-	-	4,611	2
Deceased Rate Payer	14,953	11,194	7,448	11,689	46,190	91,474	12
Mortgage Run 2024-2025	374,861	148,021	66,084	64,095	39,787	405,530	356
Legal Action Commenced (external)	5,201	6,370	9,316	4,736	28,709	54,331	8
Legal Action Commenced (FNDC)	1,937	4,373	6,074	4,038	15,585	32,006	2
Liquidation	-	-	-	-	-	-	-
Direct Debit	113,767	15,149	4,726	3,825	2,133	139,600	83
Debt recovery action to commence	70,473	44,042	31,476	28,499	16,588	191,078	151
<b>Water Total</b>	<b>585,668</b>	<b>229,284</b>	<b>125,123</b>	<b>116,882</b>	<b>148,991</b>	<b>1,205,948</b>	<b>614</b>

## Previous quarter 2024-2025

General Water Arrears 2024-2025 31 December 2024							
General Title Water Categories	2023-2024	2022-2023	2021-2020	2020-2019	2019+	Total	# accounts
Abandoned Land	-	-	-	-	-	-	-
Payment Arrangement	236	258	188	67	-	749	1
Deceased Rate Payer	2,566	-	-	-	-	2,566	5
Mortgage Run 2024-2025	294,569	48,028	19,319	8,775	34,838	405,530	526
Legal Action Commenced (external)	26,884	1,569	1,536	2,770	2,601	35,360	14
Legal Action Commenced (FNDC)	4,904	577	639	-	-	6,120	1
Liquidation	-	-	-	-	-	-	-
Direct Debit	94,337	31,780	22,956	9,857	25,167	184,097	118
Debt recovery action to commence	267,163	89,499	41,433	39,338	74,204	309	309
<b>Water Total</b>	<b>690,659</b>	<b>171,710</b>	<b>86,071</b>	<b>60,807</b>	<b>136,811</b>	<b>634,730</b>	<b>974</b>

## Year on year quarter comparison 2023-2024

General Water Arrears 2023-2024 31 March 2024							
General Title Water Categories	2022-2023	2021-2022	2020-2021	2019-2020	2018+	Total	# accounts
Abandoned Land	-	-	-	-	-	-	-
Payment Arrangement	3,011	3,302	1,850	798	-	8,961	2
Deceased Rate Payer	12,161	8,502	11,689	26,763	33,357	92,473	10
Mortgage Run 2023-2024	250,695	75,179	47,252	39,238	39,068	451,432	318
Legal Action Commenced (external)	6,395	9,316	4,736	4,744	23,966	49,156	8
Legal Action Commenced (FNDC)	6,116	7,140	4,038	4,860	10,725	32,879	6
Liquidation	-	-	-	-	-	-	-
Direct Debit	59,049	11,508	7,389	1,455	3,798	83,200	83
Debt recovery action to commence	96,987	59,607	63,435	2,713	46,126	268,868	203
<b>Water Total</b>	<b>434,415</b>	<b>174,554</b>	<b>140,389</b>	<b>80,570</b>	<b>157,040</b>	<b>986,968</b>	<b>630</b>

## Footnote A.2 Māori Freehold Land Rates and Water

## Current quarter 2024-2025

MFL Rates Arrears 2024-2025 31 March 2025							
MFL Rates Categories	2023-2024	2022-2023	2021-2020	2020-2019	2019+	Total	# accounts
Payment Arrangement	41,290	4,879	3,524	3,424	6,788	59,908	6
Deceased ratepayer	22,143	20,276	19,308	18,637	25,287	105,651	10
Direct debit	32,680	27,307	21,659	21,129	35,146	137,922	15
Abandoned Land	1,213	1,194	1,139	1,067	2,192	6,804	1
Debt recovery action to commence	2,234,776	1,879,713	1,807,406	1,615,157	2,143,795	9,680,848	973
<b>Rates Total</b>	<b>2,332,103</b>	<b>1,933,369</b>	<b>1,853,037</b>	<b>1,659,414</b>	<b>2,213,209</b>	<b>9,991,131</b>	<b>1,005</b>

## Previous quarter 2024-2025

MFL Rates Arrears 2024-2025 31 December 2024							
MFL Rates Categories	2023-2024	2022-2023	2021-2020	2020-2019	2019+	Total	# accounts
Payment Arrangement	2,982	2,085	1,988	1,930	1,919	10,904	1
Deceased ratepayer	22,403	20,551	17,681	16,955	26,571	104,161	10
Direct debit	314,559	217,021	205,656	182,645	251,695	1,171,576	115
Abandoned Land	354	313	308	299	488	1,763	1
Debt recovery action to commence	2,008,895	1,708,769	1,636,801	1,461,549	1,942,983	8,758,997	898
<b>Rates Total</b>	<b>2,349,194</b>	<b>1,948,739</b>	<b>1,862,433</b>	<b>1,663,379</b>	<b>2,223,655</b>	<b>10,047,400</b>	<b>1,025</b>

## Year on year quarter comparison 2023-2024

MFL Rates Arrears 2023-2024 31 March 2024							
MFL Rates Categories	2022-2023	2021-2022	2020-2021	2019-2020	2018+	Total	# accounts
Payment Arrangement	11,122	7,619	6,685	6,823	-	32,249	6
Deceased ratepayer	17,546	16,768	16,184	16,550	12,140	79,169	9
Direct debit	28,367	23,612	22,841	21,814	31,880	128,514	9
Abandoned Land	1,194	1,139	1,067	1,094	2,222	6,716	1
Debt recovery action to commence	2,024,987	1,928,441	1,874,229	1,815,073	1,485,315	9,128,045	1,155
<b>Rates Total</b>	<b>2,083,217</b>	<b>1,977,579</b>	<b>1,920,985</b>	<b>1,861,354</b>	<b>1,531,558</b>	<b>9,374,693</b>	<b>1,180</b>

## Current quarter 2024-2025

MFL Water Arrears 2024-2025 31 March 2025							
MFL Water Categories	2023-2024	2022-2023	2021-2020	2020-2019	2019+	Total	# accounts
Payment Arrangement	651	-	-	-	-	651	1
Direct Debit	4,246	-	-	-	-	4,246	2
Debt recovery action to commence	50,410	40,429	42,525	55,489	71,414	260,267	39
Water total	55,307	40,429	42,525	55,489	71,414	265,164	42

## Previous quarter 2024-2025

MFL Water Arrears 2024-2025 31 December 2024							
MFL Water Categories	2023-2024	2022-2023	2021-2020	2020-2019	2019+	Total	# accounts
Payment Arrangement	-	-	-	-	-	-	-
Direct Debit	-	-	-	-	-	-	-
Debt recovery action to commence	52,671	33,858	32,274	52,411	67,580	238,793	43
Water total	52,671	33,858	32,274	52,411	67,580	238,793	43

## Year on year quarter comparison 2023-2024

MFL Water Arrears 2023-2024 31 March 2024							
MFL Water Categories	2022-2023	2021-2022	2020-2021	2019-2020	2018+	Total	# accounts
Payment Arrangement	-	-	-	-	-	-	-
Direct Debit	7,024.47	4,691.61	-	-	-	11,716	2
Debt recovery action to commence	41,867.85	42,525.23	55,489.45	34,441.27	70,273.17	244,597	38
Water total	48,892	47,217	55,489	34,441	70,273	256,313	40

## Footnote A.3 Sundry Debtors

Current quarter 2024-2025

Sundry Debtors Aged Period Report as at 31 March 2025						
Category	30 Days	60 Days	90 Days	90 Days +	Total	% Debt
Sundry	181,919	45,777	2,185	473,056	702,937	25%
Bookings	1,000	900	-	21,252	23,152	1%
Septage	-	1,530	-	12,741	14,271	1%
Refuse	-	-	-	3,027	3,027	0%
Building	115,226	31,039	6,855	806,319	959,438	34%
Resource	22,957	58,969	12,715	957,792	1,052,433	37%
Liquor	12,222	3,983	-	4,745	20,950	1%
Health	3,661	5,834	1,624	51,129	62,248	2%
<b>Total</b>	<b>336,985</b>	<b>148,032</b>	<b>23,379</b>	<b>2,330,060</b>	<b>2,838,455</b>	<b>100%</b>

Previous quarter 2024-2025

Sundry Debtors Aged Period Report as at 31 December 2024						
Category	30 Days	60 Days	90 Days	90 Days +	Total	% Debt
Sundry	2,635,636	13,319	3,649	115,115	2,767,719	67%
Bookings	1,678	750	-	14,481	14,481	0%
Septage	2,968	363	396	208	208	0%
Refuse	-	-	-	3,027	3,027	0%
Building	136,048	52,662	36,531	567,187	567,187	14%
Resource	118,270	28,921	43,715	763,506	763,506	18%
Liquor	1,029	633	2,073	975	975	0%
Health	9,843	4,966	3,815	41,674	41,674	1%
<b>Total</b>	<b>2,905,472</b>	<b>101,613</b>	<b>90,180</b>	<b>1,506,173</b>	<b>4,158,777</b>	<b>100%</b>

Year on year quarter comparison 2023-2024

Sundry Debtors Aged Period Report as at 31 March 2024						
Category	30 Days	60 Days	90 Days	90 Days +	Total	% Debt
Sundry	25,896	25,388	-	212,276	770,587	27%
Bookings	-	750	-	6,943	11,381	0%
Septage	6,567	33	-	208	11,879	0%
Refuse	-	-	-	3,030	3,030	0%
Building	35,546	28,477	4,592	572,017	769,620	27%
Resource	77,763	45,791	480	837,530	1,103,159	39%
Liquor	-	-	184	3,475	14,288	1%
Health	5,883	4,145	1,240	134,913	164,616	6%
<b>Total</b>	<b>151,654</b>	<b>104,585</b>	<b>6,496</b>	<b>1,770,393</b>	<b>2,848,560</b>	<b>100%</b>

**Definitions of categories for rates and water.****Abandoned Land**

Abandoned land means a rating unit for which rates have not been paid to the local authority for 3 years or more, and the ratepayer is either unknown, unlocatable, deceased with no representative, or has notified the local authority of their intent to abandon the land.

**Payment Arrangement**

This is a separate payment arrangement for a set period to halt penalties accumulating on the rate account.

**Deceased Rate Payer**

Probate process has not been completed.

**Mortgage Run 2024/2025**

These are properties that we have started the Mortgage demand process on.

**Legal Action Commenced (external)**

These are properties we have commenced legal action against with an external legal representative.

**Legal Actioned Commenced (FNDC)**

These are properties we have commenced legal action against with FNDC legal services team.

**Liquidation**

The rate payer is a Company that has gone into liquidation, and we await the liquidation process to be complete.

**Direct Debit**

Properties that are paying by direct debit.

**Debt recovery action to commence**

These are properties with arrears that have no mortgage, and we do not have a payment

arrangement or direct debit set up on the account, next stage would likely be legal action.

## 5.6 RESOURCE CONSENT ABATEMENT NOTICE UPDATE

**File Number:** A5205032

**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 ten (10) outstanding abatement notices at 6 June 2025.
- 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 and these are ranked as Low, Medium, or High.
- 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.

Regular updates on compliance, including actions and progress towards addressing non-compliance are provided to Te Koukou – Transport and Infrastructure Committee. The May 2025 update can be accessed using this link: [Agenda of Te Koukou - Transport and Infrastructure Committee Meeting - Tuesday, 20 May 2025](#).

## MATAPAKI ME NGĀ KŌWHIRINGA / DISCUSSION AND NEXT STEPS

### What has changed since the last report?

- The total number of outstanding abatement notices has increased from eight (8) to ten (10). Abatement notices for Paihia and Kaikohe wastewater treatment plants issued late 2024 had been missed from previous reporting.
- Pākāraka truck stop data received in May 2025 shows discharges over consent limits. Investigation to confirm cause and corrective action is underway.
- Compliance for Kerikeri Sports Complex will be achieved once 3 months of discharge recording (March – May 2025) has been submitted.
- All short-term issue related abatements have been downgraded to **Low** to reflect the expectation the non-compliance will be resolved within 2 months.

Outstanding abatement notices at 6 June 2025 total ten (10) abatement notices - Water (1) Wastewater (7) District Facilities (1) 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. This now captures all metering and reporting related non-compliance as they are expected to be resolved in the short term. Providing improvements plans or consent variation requests to the Regulator is expected to mitigate further enforcement action.

The wastewater treatment plants ranked **High** all relate to contaminant levels and have longer timeframes for returning to compliance.

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 impacts the operation of the wastewater treatment plant. Resolution requires budgetary provision within Solid Waste to address this matter, together with a level of service agreement between Solid Waste and Wastewater to actively manage the Landfill leachate discharge.

Kohukohu is ranked **High** for environmental impact due to location of the plant and the condition of the constructed wetland. All other locations are assessed as **Low** due to planned improvement works all underway. Reputational risk has been lowered also for locations with active community groups.

Activity	Mitigation actions	Environ-mental	Operational	Financial/ Legal	Reputational
Ōpononi/Ōmāpere Wastewater Treatment Plant	Baffle curtain installation is in procurement with installation expected by August 2025. Lamella clarifier is in procurement.	Medium	Medium	Medium	High
Kaitāia Wastewater Network Overflows	Planned network upgrades as per LTP 24/27. Stage I has commenced, completion expected late 2025.	Medium	Medium	Medium	High
Ahipara Wastewater Treatment Plant	Wetland reinstatement has been procured, completion expected in August 2025.  Expected date for treatment abatement cancellation is October 2025 after 12 months compliance.  Currently compliant for 7 months.	Low	Low	Low	Low
Waitangi River take	New meter installation in progress with reporting to NRC to commence mid-June 2025.	Low	Low	Low	Low
Kohukohu WWTP	Sludge contractor confirmed geobags will stay until ground is dry for access after winter 2025. Following geobag removal, baffle curtain upgrade will begin.	High	Low	Low	High

Paihia WWTP	Mitigation plan is for aerator upgrades late 2025 to improve Ammonia removal. Currently minor non-compliance.	Low	Low	Low	Low
Russell Landfill	No update available on capping landfill to reduce leachate due to solid waste engineer position vacant.	Medium	Low	Low	Low
Pākārika truck stop	Data records have been provided to NRC as per consent. Records show occasional exceedance of consented discharge limit. Investigation of cause underway and will be updated in August 2025 report.	Low	Low	Low	Low
Kaikohe WWTP	Inflow meter was not recording properly. Contractor has tasked engineer to fix. Expecting data recording to resume by 24 June 2025.	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

**5.7 FAR NORTH HOLDINGS LTD QUARTERLY REPORT - MARCH 2025****File Number:** A5229763**Author:** Amber Wihongi-Alderton, Democracy Advisor**Authoriser:** Charlie Billington, Group Manager - Corporate Services**TAKE PŪRONGO / PURPOSE OF THE REPORT**

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

**WHAKARĀPOPOTO MATUA / EXECUTIVE SUMMARY**

To provide FNHL's March Quarterly Report to Shareholder, issued in accordance with Section 66 of the Local Government Act.

**TŪTOHUNGA / RECOMMENDATION**

**That Te Miromiro - Assurance, Risk and Finance Committee receive Far North Holdings Ltd Quarterly Report - March 2025.**

**TĀHUHU KŌRERO / BACKGROUND**

In accordance with Section 66 of the Local Government Act 2002 and FNHL Statement of Intent, FNHL submit a quarterly report to Council on the activities of the Group - Far North Holdings Limited, Bay of Islands Marina Limited, Far North Housing Limited and Northern Housing Limited.

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

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

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

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

There are no financial implications for this update report.

**ĀPITIHINGA / ATTACHMENTS**

1. Far North Holdings Ltd Quarterly Report to Shareholder - March 2025 - A5229765 [↓](#) 



# **FNDC**

## **Quarterly Report to Shareholder**

Issued in accordance with Section 66 of the Local Government Act 2002

May 2025

# Contents

1. Purpose
2. Quarterly Overview
3. Performance against Key SOI Targets
4. Financial Performance
5. Health & Safety Report



## QUARTERLY REPORT

# Purpose

In accordance with Section 67 of the Local Government Act 2002 and Far North Holdings Limited Statement of Intent for the three years to June 2027, we submit the report on the activities of Far North Holdings Limited, Bay of Islands Marina Limited and Far North Housing Limited and Northern Housing Limited (the Group) for the nine months from 1 July 2024 to 31 March 2025.

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

- an update on key achievements and activities during the quarter;
- quarterly performance and progress against key SOI targets;
- unaudited financial results for the quarter; and
- Health & Safety reporting.

## QUARTERLY REPORT

## Business Overview

The Group generated a strong operating profit of \$3.9m for the nine months ended 31 March 2025 that includes a gain on sale of investment properties, compared to a budget of \$2.1m. An estimated revaluation gain of \$10.9m was also recognised on completion of the Dargaville housing project in December 2024 resulting in a net profit of \$14.8m for the nine months. The result is around \$2.0m ahead of the same time last year, after normalising for property sales and revaluations. This improvement in profitability is attributable to a number of factors including the completed Corrections Facility, Te Kohekohe and Dargaville community housing developments and improved BOI Airport revenues aided by our new parking management system. Local Government Funding agency funding has been in place since September 2024 and this along with the reduction in market interest rates is also contributing to the improved profitability.

The Board delivered the draft Statement of Intent (SOI) to Council at the end of February 2025, which has been updated from the current SOI to align with our recent strategic planning and signal our intention to grow FNHL's development activity across several sectors to support delivery of increased dividend. We have recently received Council's Letter of Expectations and will consider this in advance of providing our final SOI before end of June 2025.

A \$1.2m dividend was paid in February 2025, representing 50% of our FY24 operating profit. We remain on track to deliver a special dividend before the end of June 2025.

Preparation of a business case on the Elderly Housing Portfolio (HFTE) was a key activity during Q3 and discussion with the FNDC working group took place following the end of the quarter. FNHL is committed to support FNDC to achieve improved performance from their HFTE portfolio, and look forward to working together to achieve this.

We have also completed actions arising from the Bain governance review commissioned by FNDC, including strategic planning, improvements to our subsidiary Board reporting and a review of our governance, succession and remuneration arrangements. We expect to report back on these matters in more detail during the 5 June council meeting.

## QUARTERLY REPORT

## SOI FY25 Key Targets

Strategic Focus - Financial "Achieve sustainable commercial returns"			
Objective	FY25 Target	Progress	Comment
Create value for ratepayers by increasing shareholders funds	Grow shareholders funds	●	Profit forecasts and projected uplift to asset values are expected to support this target
Ratio of consolidated shareholder funds (defined as total equity) to total assets	Must exceed 50%	●	The March '25 ratio was 52%
Effective financial management to deliver profitability	Operating profit >\$2.0 million	●	On track to achieve the \$2m full year operating profit
Return profit to FNDC by way of dividend, in line with dividend policy, excluding any agreed special dividend	Dividend payable > \$1 million Special dividend \$5 million	●	On track to deliver target dividend

## Notes:

1. Operating profit = profit prior to revaluations.
2. Dividend policy = 50% of operating profit.
3. Targets include consolidated group results, incorporating Far North Holdings Limited and wholly owned subsidiaries, Bay of Islands Marina Limited and Far North Housing Limited.

## QUARTERLY REPORT

SOI FY25 Key Targets **cont.**

Strategic Focus - People "Be a good employer"			
Objective	FY25 Target	Progress	Comment
To make safety our priority to ensure health, safety and wellbeing of all employees and contractors in the Group	Put in place Health Safety & Wellbeing Objectives	●	Current objectives developed and in place
Comply with our living wage policy for all permanent employees	Achieved	●	All permanent employees receive living wage

Strategic Focus - Sustainability "Undertake sustainable investment and management for the benefit of future generations"			
Objective	FY25 Target	Progress	Comment
Commit to tangible action to measure climate impact and target reductions based on best practice	Scope requirements for measuring carbon footprint across Far North Holdings and its subsidiaries	●	Planned for Q4
Achieve and maintain Clean Marina certification	Achieved	●	Level 3 certification maintained

Strategic Focus - Community "Create economic and housing opportunities, with improving engagement and communication"			
Objective	FY25 Target	Progress	Comment
Encourage positive relationships with the community by having transparent engagement policies and monitoring key stakeholder perceptions	Stakeholder perceptions survey	●	To complete before year-end
Ngawha Park developed to grow economic and employment opportunities in the Far North	5 businesses based at the Park or incubated within the Innovation Centre	●	On track to achieve
Identify opportunities to deliver social housing to meet local needs in partnership with Community Housing Providers (CHP's)	Develop at least 50 housing units	●	The Dargaville community housing project has provided 46 housing units and Te Kohekohe stage four provided 13 housing units
Civil Aviation Authority Certification maintained for the BOI Airport to support regional tourism and business visitors	Achieved	●	Re-certification achieved in December 2024

# Finance Report

Unaudited group results including Far North Holdings Limited and wholly owned subsidiaries Bay of Islands Marina Limited and Far North Housing Limited

Nine Months to 31 March 2025

## FINANCE REPORT

# Statement of Financial Performance

Group Statement of Financial Performance 31 March 2025 \$000	Year-to-date				Last YTD Actual
	Actual	Budget	Variance	% variance	
Income	20,181	16,466	3,715	23%	18,331
Operating Expenses	13,407	11,150	( 2,257)	-20%	11,786
Depreciation	681	840	158	19%	802
<b>EBIT</b>	<b>6,093</b>	<b>4,476</b>	<b>1,616</b>	<b>36%</b>	<b>5,743</b>
Interest	2,194	2,384	190	8%	2,136
<b>Profit before revaluations</b>	<b>3,898</b>	<b>2,092</b>	<b>1,806</b>	<b>86%</b>	<b>3,607</b>
Revaluations	10,924	10,924	-	0%	-
<b>Net profit before tax</b>	<b>14,823</b>	<b>13,016</b>	<b>1,806</b>	<b>14%</b>	<b>3,607</b>

- Income** – Income is ahead of budget due to activity on properties developed for sale being grossed up to show revenue and expenses in line with our FY24 financial statements. Operating revenue is ahead of budget in all areas of the business except for Housing, due to timing on completion of the sale of the turnkey portion of the Dargaville community housing project due to delays with legal title. The build was delivered on time and on budget.
- Operating expenses** – The main variance against budget is due to the gross up of development costs, as outlined above and accordingly reflects a project variance rather than ongoing cost increases.
- Revaluations** - The estimated revaluation uplift on the portion Dargaville community housing project that will be owned by FNHL Group has been recognised on completion of this project.
- Comparison to last year** – FY25 is tracking well ahead of last year when normalised for property sales of \$1.3m year-to-date and \$2.9m last year.

# Statement of Financial Position

## FINANCE REPORT

Statement of Financial Position		
As at 31 March 2025		
\$000	Mar-25 Actual	Jun-24 Actual
<b>Equity</b>		
Share Capital	18,000	18,000
Reserves	13,500	13,498
Retained Earnings	79,834	66,223
	<b>111,334</b>	<b>97,721</b>
<b>Current Assets</b>		
Cash and cash equivalents	3,787	935
Trade receivables & prepayments	2,028	2,600
Inventory	8,931	7,207
Contract assets	864	240
Properties intended for sale	3,078	6,663
	<b>18,690</b>	<b>17,646</b>
<b>Non Current Assets</b>		
Intangible assets	111	103
Biological assets	221	219
Property, plant & equipment	31,236	31,038
Investment properties	146,587	130,306
Investments in equity accounted associates	14,343	13,835
Other investments - term	1,006	1,006
LGFA borrowers notes	789	-
	<b>194,293</b>	<b>176,507</b>
<b>TOTAL ASSETS</b>	<b>212,982</b>	<b>194,153</b>
<b>Current Liabilities</b>		
Current Loans and bank overdraft	0	47,034
Payables, accruals and income in advance	7,342	12,309
	<b>7,342</b>	<b>59,343</b>
<b>Non Current Liabilities</b>		
Loans	69,514	12,443
Deferred tax liability	6,609	6,609
Income in advance	18,183	18,037
	<b>94,307</b>	<b>37,089</b>
<b>TOTAL LIABILITIES</b>	<b>101,648</b>	<b>96,432</b>
	<b>111,334</b>	<b>97,721</b>

- **Inventory** – includes costs associated with properties being developed for sale.
- **Contract assets** – this relates to properties being developed for third parties.
- **Properties intended for sale** - two properties have been sold during FY25; one that was previously part of the honey business and Omapere Copthorne site.
- **Investment properties** – includes the revaluation gain recognised on completion of the Dargaville community housing project.
- **LGFA borrower notes** - LGFA borrower notes are held for loans from LGFA with an initial term over one year.
- **Loans** – all LGFA borrowings have been shown as term liabilities because we are able to renew these under the evergreen nature of the facility.

# H&S Report

## Q3 2024/25

## H&amp;S QUARTERLY REPORT

## Health & Safety: Q3 2024/25 Report

FNHL has in place current health and safety policies and procedures to ensure the company meets its commitments to the health, safety and welfare of its employees, customers, visitors, and contractors. We strive for excellence in health and safety management, therefore, achieving operational effectiveness and business sustainability.

Ensuring a strong health and safety culture is a key part of our business strategy. The FNHL team expect open and honest involvement and commitment to achieve a safe and healthy working environment that supports the wellbeing of our employees, customers, visitors, and contractors.

FNHL has a health, safety, and wellbeing continuous improvement programme where goals and objectives are set and measured. Our 2024/25 programme continues to track within schedule. Our “Objectives” have been set to align with ISO45001 requirements. Key programme actions/deliverables in Q3 2024/25 have been:

- HSW Audits programmed for Q3 completed and actioned.
- H&S risk registers across the business reviewed with updates made in Q3.
- HSW data management software tools remain in use across the business.
- Specialist external HSW resources are in place to provide expertise and capacity.
- BOI Airports 2 x new fire appliances construction completed Q3, final commissioning and delivery Q4.

**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

<p><b>6.4 - Tender Panel and Procurement Activity Update 1 Jan - 31 March 2025</b></p>	<p>s7(2)(b)(ii) - the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information</p> <p>s7(2)(i) - the withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</p>	<p>s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7</p>
<p><b>6.5 - FNDC Current Legal Action Potential Liability Claims</b></p>	<p>s7(2)(g) - the withholding of the information is necessary to maintain legal professional privilege</p>	<p>s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7</p>
<p><b>6.6 - Audit Report Recommendations Update</b></p>	<p>s7(2)(c)(ii) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely otherwise to damage the public interest</p> <p>s7(2)(f)(i) - free and frank expression of opinions by or between or to members or officers or employees of any local authority</p>	<p>s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7</p>

**7 KARAKIA WHAKAMUTUNGA / CLOSING PRAYER**

**8 TE KAPINGA HUI / MEETING CLOSE**