

Komiti o te Mōrearea me te Tūmaru | Risk & Assurance Committee

Ngā Tāpiritanga – Pūrongo | Attachments – Reports

ATTACHMENTS UNDER SEPARATE COVER

Notice is hereby given that an ordinary meeting of Komiti o te Mōrearea me te Tūmaru | Risk & Assurance Committee will be held on:

Ko te rā | Date: Tuesday 17 June 2025
Wā | Time: 09:00
Meeting Room: Council Chambers
Wāhi | Venue: 35 Kenrick Street
 TE AROHA

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MPDC Asset Capitalisation Policy

Department: Assets, Policy and Strategy

Policy Type: Internal Policy

Adopted by Executive Team: [Date of Revision]

1. Introduction

This policy provides a comprehensive framework for the capitalisation of assets across all MPDC departments, including Community Facilities, Utilities, Roothing, IT, Internal Software Development, and Cloud Computing / SaaS (Software as a Service) arrangements. It aims to ensure consistency, accurate financial reporting, and effective planning for asset lifecycle management.

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Commented [AK1]: Use of software over the internet.

Commented [AK2]: SaaS arrangements are typically where software applications are delivered over the internet on demand, usually via a subscription. The service provider hosts an application and manages the associated infrastructure.

2. Objectives

- Establish a consistent approach to capitalising assets across all departments.
- Accurately capture capitalisation costs, including costs related to Internal Software Development and SaaS projects.
- Provide clear guidelines for revaluation, depreciation, and disposal of assets.
- Align with applicable accounting standards- (see section 15 of this policy (IAS 38, IFRS 16, PBE IPSAS 3, NZ IAS 8)).

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Commented [AK3]: Not sure if the disposal is adequately addressed in this Policy?

Commented [LR4]: Suggest we just list the applicable accounting standards in section 15 – not repeat again here

Commented [AK5R4]: Yes sure. I have done the change as suggested.

3. Capitalisation Criteria

In general, an asset can be capitalised if:

1. It provides future economic benefits to MPDC, and,
2. Costs can be reliably measured, and,
3. It has a useful life of more than one year.

~~2-~~ There is further criteria in respect of capitalising costs of internally developed software and SaaS.

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3.1 Internal Software Development

For internal software projects to be capitalised as an intangible asset:

- The project has reached technical feasibility, and,
- It is probable the software will generate future economic benefits to MPDC and restrict the access of others to those benefits, and,
- Direct costs, such as developer salaries and tools, are identifiable and attributable to the project.

Commented [AK6]: To the extent the graphical design content development (eg website, etc) is developed for purposes other than to advertise and promote our products and services.

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3.2 SaaS (Software as a Service)

For SaaS projects to be capitalised as an intangible asset, the expenditure must meet all of the following definition and criteria:

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- Be an identifiable non-monetary asset without physical substance that generates access or rights to future benefits beyond the current year, and
- MPDC will own and have control over the asset – (eg. SaaS arrangements with substantial customisation to the “off the shelf” version or that are bespoke to MPDC and can only be used by MPDC), and
- It is probable the software will generate future economic benefits to MPDC and restrict the access of others to those benefits, and
- Costs related to configuration, integration, and implementation are directly attributable to MPDC’s use of the service, and-
- _____
- The service agreement provides long-term benefits, typically extending beyond one year, and
- Not an integral part of hardware, such as operating system, in which case it is classified as property, plant and equipment and accounted for in accordance with PBE IPSAS 17, and-
- Computer software license Subscription fees are capitalised during the implementation phase can be capitalised if they are acquired and necessary to bring the software to a working condition/use.

Refer to the decision tree below in Appendix one to help understand whether the SaaS arrangement contract gives rise to a service or an asset.2

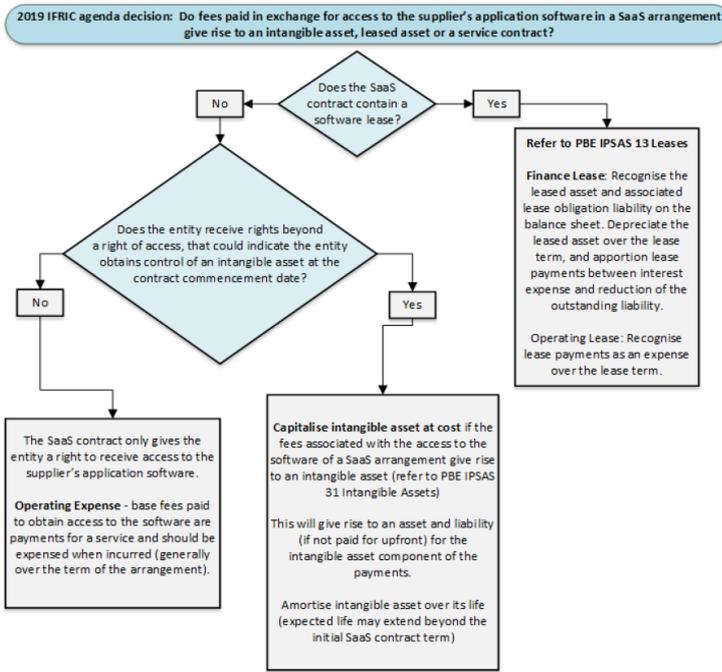
Commented [AK7]: When MPDC inherits all risks (maintenance costs) and rewards (income) of the owners. And MPDC receives substantive rights beyond a right of access.

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Commented [AK8]: Does the contract contain a software lease?
A contract contains a lease if it conveys the right to control and the right to direct the use of an asset for a period of time in exchange for a consideration. The right to direct use of an asset could be, for example, deciding how and when to update the software, or on which hardware / infrastructure the software will run.
Accordingly if we have the right to receive access to the supplier’s application software, the contract does not contain a software lease.

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Source: February 2022, Te Tai Ōhanga The Treasury, Accounting for Software as a Service (SaaS), <https://www.treasury.govt.nz/publications/guide/guidance-accounting-software-service>

4. Capitalisation Thresholds

- A standard threshold of ~~\$2,500,000~~ applies across all asset categories, including Internal Software Development and SaaS projects.
- Assets below this threshold are expensed unless they are part of a larger capital project.
- ~~Individual items or projects must exceed the \$2,500 threshold to be capitalised unless they are part of a group of related components forming an asset with a total cost exceeding \$2,500.~~
- ~~An exception to this rule is for asset classes that Library Books, IT equipment and ment and devices, Library Books, Office Furniture and Fittings (excluding consumables) are capitalised in total. Furnishings where the items are purchased as a group.~~

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Commented [LR9]: Suggest remove – it is covered in its 15

Commented [AK10R9]: Yes, removed as suggested.

5. Project Lifecycle Stages

Project related expenditure must be captured in an appropriate work order (capital or operational). The operational work order should capture the costs in stages 1 and 2 below. The capital work order should capture the costs in stages 3 and 4 below. The balance of the capital work order is recorded as Work in Progress (WIP) until such time as the work order and the project is completed and capitalised, when activities necessary to bring the asset to working condition commence. Refer to section 15 for related procedures.

Stage	Parks Property & Leisure Community Facilities and Property	Utilities	Roading	Internal Software Development	SaaS (Software as a Service)
1 - Opex	Feasibility studies	Problem identification	Feasibility and options evaluation	Research and initial assessments	Vendor selection and feasibility studies
2 - Opex	Concept design before approval	Solution approval	Scheme assessment	Preliminary design and feasibility studies	Initial configuration and trials
3 - Capex	Detailed design for approved projects	Design & resource consent	Design preparation	Coding, testing, and deployment	Full configuration, integration, and testing
4 - Capex	Construction & commissioning	Construction	Construction & commissioning	Final testing and go-live	Final implementation and go-live

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- Stages 1 and 2: Operating expenditure (Opex).
- Stages 3 and 4: Capital expenditure (Capex).

6. Expenditure Included in the Asset's Cost

Expenditure must be included in the cost of an asset if it:

- Creates a new asset.
- Extends the asset's useful life (e.g., road widening).
- Is necessary for obtaining future economic benefits (e.g., resource consent).
- Directly contributes to bringing the asset to working condition.
- Landscaping works that are integral to the function or value of the asset—eg landscaping works such as planting, soil preparation, irrigation systems, or structures forming part of a park or public facility—may be considered part of land improvements and therefore capitalised.

- [Is an integral part of hardware, such as an operating system.](#)

Examples of Capitalisable Costs:

- Resource consent fees
- Survey and site preparation costs
- Land formation
- Design and direct materials
- Internal and external project management
- **Internal Software Development:**
 - Developer salaries and software tools
 - Costs associated with coding, testing, and deployment
- **SaaS (Software as a Service):**
 - Subscription fees during the implementation phase
 - Configuration, integration, and customisation costs

7. Expenditure That Must Be Expensed

The following costs must not be capitalised:

- Feasibility studies and evaluation of multiple proposals.
- Asset disposal or removal costs (unless related to land acquisition).
- [Maintenance, training, and promotional costs.](#)
- [Borrowing or financing costs.](#)
- **Internal Software Development:**
 - Research and feasibility studies.
 - Maintenance and minor updates post-implementation.
 - Data migration and cleansing.
- **SaaS (Software as a Service):**
 - Ongoing subscription fees after implementation.
 - Regular maintenance and updates provided by the vendor.

8. Depreciation and Amortisation

Depreciation (or amortisation for an intangible asset) reflects the asset’s consumption pattern and begins when the asset is ready for use.

Depreciation/Amortisation Periods:

- Land and land under roads: Is not depreciated
- Buildings and Infrastructural Assets: Depreciated at a component level based on useful lives assessed in the latest revaluation.
- Other PPE (not subject to revaluation): Depreciated at useful lives as set out in MPDC’s accounting policies or as assessed by reference to asset/product information.
- **Internal Software Development:** ~~Amortised/Depreciated~~ over 3-5 years, depending on expected technological advancements.
- **SaaS (Software as a Service):** ~~Amortised/Depreciated~~ over the contract term or the expected useful life, whichever is shorter.

8.1. Revaluation Effect on Depreciation

Depreciation rates/useful lives must be ~~adjusted/reviewed~~ following each asset revaluation.

9. Revaluation

Revaluation applies to major asset classes at least every 3-5 years or more regularly when significant ~~value~~ changes in value occur.

Asset Class Examples

Land	Water reticulation	Bridges
Buildings	Stormwater system	Infrastructural buildings
Roads	Wastewater system	
Street Lighting	Infrastructural assets	

All assets must be revalued as a group within their class i.e., you can’t pick and choose individual assets to revalue.

~~These assets must be revalued at least every 3 years, but more often if the asset values have changed significantly (up or down).~~

Land under roads is not revalued.

Revaluations must be carried out in accordance with the requirements of PBE IPSAS 17, Methodology

- ~~Fair value or depreciated replacement cost methods are used.~~

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- ~~Infrastructure assets are valued at replacement cost.~~

Commented [LR11]: I don't think this needs to be included. Could instead have a statement such as "revaluations must be carried out in compliance with the requirements of PBE IPSAS 17"

Commented [AK12R11]: Done the changes.

10. Asset Disposal and Impairment

Assets must be disposed of when no further economic benefits are expected. Disposal scenarios could include replacement, abandonment, destruction, or sale.

Disposal of Non-Infrastructure assets would must follow MPDC's the Sensitive Expenditure Policy.

Impairment

An asset must be impaired Record impairment if the asset's value falls below book value due to, for example due to:

- Physical damage
- Technological obsolescence
- Planned disposal

• Assessments for impairment must be carried out at least annually, and in line with PBE IPSAS 21 for non-cash generating assets or PBE IPSAS 26 for cash generating assets.

11. Vested, Donated, and Found Assets

These assets must be recorded at fair value or replacement cost, and exclusive of any GST.

Land under roads is valued using district wide averages, using the average land values for the urban and rural areas of the whole district as at 1 July 2001. This is considered to be the fair value of the land. On transition to NZ IFRS Council elected to use the fair value of land under roads as at 1 July 2001 as deemed cost.

12. Development and Financial Contributions

Development and Financial contributions are recorded as a source of capital funding Capital Contributions and must not be offset against asset costs.

13. Implementation and Time Tracking

Departments must track time and costs accurately for all capital projects in order to capitalise it. Internal Software Development and SaaS projects require separate time tracking for capitalisable activities.

14. Policy Review

This policy will be reviewed every 3 years or as necessary to reflect changes in accounting standards or organisational structure.

15. References and related documents

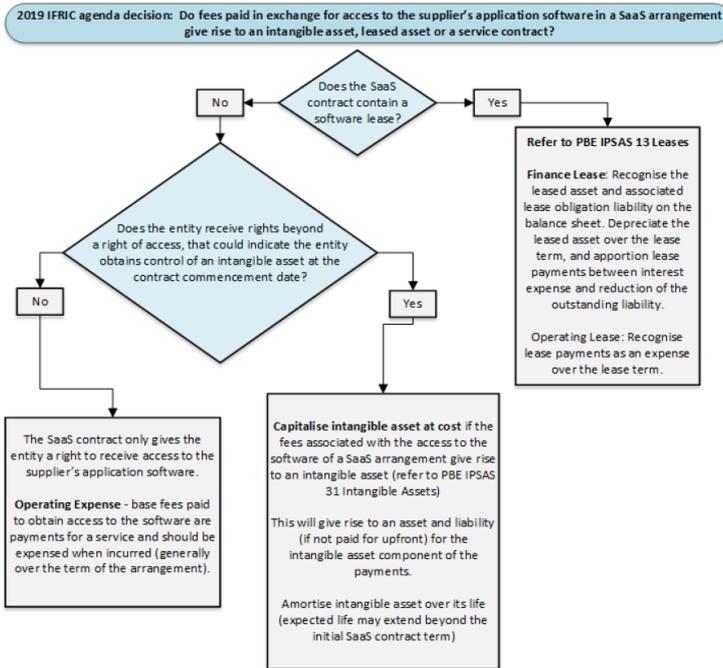
This policy should be read in conjunction with the following accounting standards and related MPDC policies or procedures:

Commented [LR13]: Can we add here or in section 15 : link to procedures for asset disposal? Does one exist? Maybe question for Sus/Heather?

Commented [AK14R13]: Heather isn't aware of any Disposal Policy. I had also asked the same question to Susanne who say no there isn't one!

- ~~PBE IPSAS 31 or IAS 38 (Intangible Assets)~~
- ~~PBE IPSAS 13 or IFRS 16 (Leases); IFRS 16 generally applies to For-Profit Entities~~
- PBE IPSAS 3 ~~or NZ IAS 8 (Accounting Policies, Changes in Accounting Estimates and Errors)~~
- ~~NZ IAS 8 (For Profit Accounting Standards)~~ PBE IPSAS 17 ~~or IAS 16 (Property, Plant and Equipment)~~
- ~~PBE IPSAS 21 Impairment of non-cash generating assets~~
- ~~or PBE IPSAS 26 Impairment of cash generating assets~~
- ~~MPDC's Procurement Policy and Procurement Manual~~
- ~~MPDC's Accounting Policies~~
- ~~Refer Ninetex Promapp – includes MPDC's internal for procedures for recording operational and capital costs in work order (check with Sus's team on what to include here)~~
- ~~Asset Update Form (AUF)~~
- ~~Sensitive Expenditure Policy~~
- ~~—~~

Appendix one: Decision tree - Accounting for Software as a Service (SaaS)



Source: February 2022, Te Tai Ōhanga The Treasury, Accounting for Software as a Service (SaaS), <https://www.treasury.govt.nz/publications/guide/guidance-accounting-software-service>

	Pipes and mains not node to node	Capitalise the section of pipe replaced if in the future when it is time to replace the entire pipe node to node, the section in question is sufficiently long that it would not need replacement
	Manholes/Lampholes/Inspection chambers	Each item
	Pump	Each
	Electrics	Each
	Dry Well	Each
	Wet Well	Each
	Inlet	Each
	Outlet	Each
	Dam	Each
	Sediment Traps	Each
	Ponds	Each
	Holding Tanks	Each
	Plant Items	Each
Not Capitalised	Pipe clearing and cleansing operations. Energy, telephones, communications, treatment costs, monitoring, testing, reporting, emergency capability. Manhole raising. Preventative maintenance. Annual Resource Consent fees. Quality/Safety Assurance. Pipes replaced due to accidental damage. Repainting, rejoining of structures, desludging unless part of a project.	

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Stormwater (piped systems and open drains)

	Pipeline extensions. New sumps, manholes, outfall and protection structures. New Resource Consents, or renewal of Resource Consents. Replacing a single sump with a double sump has a capital component. Replacing manholes, grills, gabions, sumps, detention structures >\$2,500,000.	
	Asset	Rule
	Pipes & mains node to node	Any length
Capital and Renewal	Pipes and mains not node to node	Capitalise the section of pipe replaced if in the future when it is time to replace the entire pipe node to node, the section in question is sufficiently long that it would not need replacement
	Manholes/Lampholes/Inspection chambers	Each item

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	Pump	Each
	Electrics	Each
	Dry Well	Each
	Wet well	Each
	Inlet	Each
	Outlet	Each
	Dam	Each
	Sediment Traps	Each
	Soakholes	Each
	Ponds	Each
	Holding Tanks	Each
	Water courses	Each
	Plant Items	Each
Not Capitalised	Operation and maintenance. Manhole raising, lid replacement, sumps and grates. Resource consent fees Quality/Safety Assurance. Repairs to structures \$2,500 \$5,000. Open drain maintenance. Weeds & spraying	

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Commented [LR19]: Why this different threshold? I th we should stick to \$2,500 unless there is a good argument otherwise

Commented [AK20R19]: I agree. Have changed this to \$2,500.

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Footpath and Berms

Capital and Renewal	Footpath extensions, CBD upgrades resurfacing, concrete path replacement.	
Not Capitalised	Minor repairs, vegetation control, paver repairs, street trees, median and walkway mowing, path replacements <10m continuous length.	

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Roading

Capital and Renewal	Seal widening, formation widening, streetlight extensions, kerb and channel extensions, Minor Safety Projects, new construction, new culverts >600mm diameter, bridge replacement/widening /structural repairs (includes stock underpasses). Pavement rehabilitation, reseals, area-wide pavement treatment. (Capital component for improved service potential, e.g. additional width/structural capacity). Signs, posts, guardrails, sight rails renewals, and new. Road marking over 100m in length.	
	Note: Land purchased for roads, additional land purchased for roads, existing road reserve and formation is valued but not depreciated.	
	Asset	Rule
	Carriageway, Pavement Base, Formation	> 500m ² in area 100m length

	Kerb & Channel	> 10 linear metres (continuous)
	Catchpit, underchannel drainage, soakhole	New or replacement
	Streetlights & amenity lighting	New or replacement or upgrades eg longer bracket or improved lantern
	Footpaths, Cycleways	> 10 linear metres (continuous)
	Vehicle Crossing, Traffic islands, speed humps, Pedestrian Facilities	New or replacement
	Bridges, culverts	New or replacing the total structure
	Road markings	> 100 metres continuous
	Fences & Barriers	> 10 linear metres continuous
	Cabling	> 10 linear metres continuous
	Road signs	> \$250
	Other structures over \$2,500,000	Each item is capitalised
Not Capitalised	Repair of surface defects, drain cleaning, guard railing repairs, marker posts, street lighting charges, vegetation control, culvert maintenance, monitoring and reporting, inspection and testing, digouts, stabilized patching, road marking, work on existing formation (non widening), unsealed roads, culverts 600 diameter and smaller, road legalisation - operational expenses, street cleaning	

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- Commented [LR21]: We're missing the rule for footpaths/cycleways
- Commented [AK22R21]: I have updated it now. Susar said it is >10m
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Executive Summary

I am pleased to present our audit plan for the audit of Matamata-Piako District Council (the Council) for the year ending 30 June 2025. Our role as your auditor is to give an independent opinion on the financial statements and performance Information. Our work improves the performance of, and the public's trust in, the public sector. We also recommend improvements to the internal controls relevant to the audit.

The contents of this plan should provide a good basis for discussion when we meet with you. We will be happy to elaborate further on the matters raised. If there are additional matters that you think we should include, or any matters requiring clarification, please discuss these with me.

Yours sincerely



René van Zyl
Appointed Auditor
31 March 2025

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Focus areas: risks and issues



Based on the planning work and discussions that we have completed to date, we set out in the table below the main risks and issues relevant to the audit. These will be the main focus areas during the audit.

Many of these risks and issues are relevant to the audit because they affect our ability to form an opinion on your financial statements and statement of service performance. As part of the wider public sector audit, we are also required to be alert to issues of effectiveness and efficiency, waste and a lack of probity or financial prudence.

Additional risks may also emerge during the audit. These risks will be factored into our audit response and our reporting to you.

Risk/issue	Our audit response
Valuation of land and infrastructure assets	
<p>The Council revalue its infrastructure assets whenever there is expected to be a material movement in the fair value of those assets. We understand that the Council intends to revalue its land and infrastructure assets as at June 2025.</p> <p>The reasonableness of the valuation depends on the valuation method applied, the completeness and accuracy of the source data, and the appropriateness of key assumptions. Some valuations are inherently complex and involve the use of numerous data sources and key assumptions that can have significant impacts on valuations and the future depreciation expense.</p> <p>The Council will need to collate information about the underlying assumptions and data to support the valuations. One of the key assumptions in a depreciated replacement cost valuation is the unit rate adopted for significant components. When developing the unit rates, the Council should have a documented methodology and database of cost information to support the unit rate applied in the valuation.</p>	<p>We will:</p> <ul style="list-style-type: none"> • review the valuation report to assess the objectivity and competence of the valuer and whether the requirements of accounting standard, PBE IPSAS 17, <i>Property, Plant and Equipment</i>, have been met; • assess relevant quality controls that support the integrity of the underlying data and assumptions schedules used in the valuation; • obtain an understanding of and test the underlying source data used in the valuation; • review the methodology used to develop unit rates and test those rates back to the Council’s analysis of recent contract costs; • engage with the valuers as part of assessing the reasonableness of the assumptions used as well as the reasons for movements in key asset components; • review the accounting entries and the fixed asset register to ensure the values are correctly updated; and



Risk/issue	Our audit response
<p>The Council should ensure the scope of the valuation work is sufficient and the reasons for the movement in the valuation are documented and justified.</p> <p>As a minimum, the reasons for the movement should identify and explain movements at an asset component level since the last valuation due to changes in source data (for example, lengths and volumes), unit rates and any other significant adjustments.</p> <p>Valuations prepared by a firm external to the Council should be subject to quality reviews by the valuation firm and suitably experienced members of the Council’s management team. When a valuation is completed internally this should be peer reviewed by a suitably experienced and qualified person, for example an external valuation firm would be considered appropriate.</p>	<ul style="list-style-type: none"> review the appropriateness of the disclosure, including any narrative.
Fair value assessment of buildings (non-revaluation year)	
<p>For those assets that the Council does not plan to revalue, the Council needs to perform a fair value movement assessment (assessment) to determine whether there could be a material difference between the fair value and the carrying value.</p> <p>An assessment should:</p> <ul style="list-style-type: none"> factor in local cost information; utilise relevant and reliable price movement indicators; and involve consultation with valuers, where necessary. <p>If the fair value movement of the assets, individually or in combination with other asset classes, is likely to be material, the Council will need to complete a full revaluation. If specified criteria are met, the Council may be able to undertake an index-based revaluation.</p>	<p>We will review the reasonableness of the Council’s assessment including the appropriateness of the assumptions used in the assessment.</p>



Risk/issue	Our audit response
Accounting for impairment, capitalisation of costs and recognition of completed assets	
<p>Impairment</p> <p>Assets are required to be assessed for indicators of impairment at each reporting date. In addition, work in progress (WIP) values on projects that span an extended period of time should be assessed regularly for impairment over the period of the project.</p> <p>Capitalisation of costs</p> <p>The Council should ensure appropriate policies and processes are in place to identify and capitalise costs that are capital in nature. This includes both direct and indirect capital costs.</p> <p>Completed projects</p> <p>The Council also needs to ensure that, as phases of a project are completed, and assets become operational, capitalisation of the WIP balance is performed in a timely manner. This will ensure that depreciation on these assets starts when the asset is complete and ready for use.</p> <p>The Council had a significant WIP balance at 30 June 2024 with a risk that some projects within the balance may have been abandoned and should be written off. The Council should analyse the aging of WIP balances by year and consider whether any old balances should be written off or impaired.</p>	<p>We will:</p> <ul style="list-style-type: none"> • assess the processes used by management to assess for impairment, including all significant WIP balances and review the analysis of WIP aging; • update our understanding of the Council policy and processes to identify and capitalise both direct and indirect capital costs; and • review management’s processes to ensure that the capitalisation of WIP costs is performed in a timely manner.



Risk/issue	Our audit response
The risk of management override of internal controls	
There is an inherent risk in every organisation of fraud resulting from management override of internal controls. Management are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Auditing standards require us to treat this as a risk on every audit.	Our audit response to this risk includes: <ul style="list-style-type: none"> • testing the appropriateness of selected journal entries; • reviewing accounting estimates for indications of bias; and • evaluating any unusual or one-off transactions, including those with related parties.



Other areas of interest across the local government sector

There are a number of sector wide issues significant to most local authorities. These include areas of interest that are not necessarily significant to the Council but are areas we monitor as part of our responsibility to consider the broader risks affecting local authorities. We have reviewed the specific areas of interest for the 2024/25 year and have not identified any areas of focus over and above those already covered in this plan. Should any additional areas be identified during the year we will notify the Council separately. Wider public sector areas of interest are set out on page 18.

Amendments to PBE IPSAS 1 regarding the disclosure of audit fees

The amendments to PBE IPSAS 1 have expanded and clarified the disclosure expectations for audit fees. These changes are applicable to reporting periods beginning on or after 1 January 2024, which means they will apply to the 2025 annual report.

The enhanced disclosure requirements introduce a requirement to disclose the fees incurred for services received from audit or review firms using specific categories. Tier 1 entities: Under each category of other non-audit or review services, entities reporting under Tier 1 are required to provide a description of each type of service received and the corresponding fees incurred for the reporting period.

The amendments also clarify that for the purpose of these disclosures, the fees for services received from the audit or review firm are based on the amount of fees expensed during the reporting period. This includes any disbursements incurred in connection with the services.

Mutual Liability Riskpool Scheme

Although Riskpool is in wind down, member Councils have an ongoing obligation to contribute to it should a call be made in respect of any historical claims (to the extent those claims are not covered by reinsurance), and to fund the ongoing operation of the scheme.

In August 2023, Riskpool indicated that member Councils might have to provide further contributions to cover identified shortfalls whereby claims exceed reinsurance recoveries. This led to relevant Councils recognising a provision or including disclosure of the situation and what it meant in their 2022/23 financial statements.

In November 2023, Riskpool made a call on member Councils to fund quantified shortfalls. The amount to be funded by member Councils was \$12.9 million. Riskpool reserves the right to make further calls for additional funding if needed. As of September 2024, we are not aware of any further calls being made.

The Council will need to consider its disclosures in this regard and should specifically consider whether further information is available to allow the Council to reliably measure a provision for unpaid calls.



Dealing with the “Local Water Done Well” water reforms in the 2025 annual report

Local Water Done Well is being implemented in stages:

- Stage 1 – repealing the affordable water reforms (completed in February 2024);
- Stage 2 – passing the Local Government (Water Services Preliminary Arrangements) Act 2024 (completed in September 2024); and
- Stage 3 – introducing the Local Government Water Services Bill, which will establish the enduring settings for the new water services system (expected to be passed by mid-2025).

Depending on the status of the water reforms and the Council’s response to those, we recommend the Council provide a high-level summary of the reforms at the time of reporting. This should include that the Council must prepare, consult on aspects of, and adopt a water services delivery plan. Where the Council’s intentions are well developed and formalised via Council resolution, the Council may wish to describe the anticipated or proposed model or arrangement for delivering water services, and planned timing of implementation.

We will communicate any changes in expectations to you when we have a better understanding of water service delivery plans and their possible effects on the audited information contained in the annual report.

Benchmark reporting

As part of the local government reform programme, the Department of Internal Affairs (DIA) is set to benchmark Council performance. The DIA will publish a yearly report on key financial and delivery outcomes, of which the first report is to be released mid-2025. The report is expected to include several Council performance metrics, including rates, Council debt, capital expenditure, balanced budget, and road condition. Legislation is expected to be amended to allow future benchmarking reports to include comparison of contractors and consultant expenditure, alongside other metrics.

We wish to signal to the Council that where information used in the DIA’s benchmarking process is drawn from the annual report, this may create additional areas of focus for both the Council and the audit team during the audit process. Should any additional areas be identified, we will notify the Council separately.



Fraud risk

Misstatements in the financial statements and performance information can arise from either fraud or error. The distinguishing factor between fraud and error is whether the underlying action is intentional or unintentional. Our consideration of fraud risk covers both misstatements resulting from fraudulent reporting and misstatements resulting from misappropriation of assets.

Your responsibility

The primary responsibility for the prevention and detection of fraud and error rests with the governing body, with assistance from management. In this regard, we will discuss the following questions with you:

- How does the governing body see its role in relation to fraud? How do you monitor management's exercise of its responsibilities?
- Has a robust fraud risk assessment been completed? If so, is the governing body satisfied that it had appropriate input into this process?
- How does management provide assurance that appropriate internal controls to address fraud risks are in place and operating?
- What protocols/procedures have been established between the governing body and management to keep you informed of instances of fraud, either actual, suspected, or alleged?
- Are you aware of any actual, suspected, or alleged fraud? If so, have the results of management's investigation been reported to the governing body? Has appropriate action been taken on any lessons learned?

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Our responsibility

Our responsibility is to obtain reasonable, but not absolute, assurance that the financial statements and performance information are free from material misstatement, including any resulting from fraud. Our approach to obtaining this assurance is to:

- identify fraud risk factors and evaluate areas of potential risk of material misstatement;
- evaluate the effectiveness of internal controls in mitigating the risks;
- perform audit testing to address the risks identified; and
- remain alert for indications of potential fraud in evaluating audit evidence.

The Auditor-General has published useful information on fraud that can be found at oag.parliament.nz/reports/fraud-reports.



Legislative compliance

As part of the Auditor-General's mandate, we consider compliance with laws and regulations that directly affect your financial statements. Our audit does not cover all of your requirements to comply with laws and regulations.

Mandatory disclosures

The annual report must contain the disclosures required under certain legislation, including:

- the Local Government Act;
- the Local Government (Financial Reporting and Prudence) Regulations 2014; and
- the Non-Financial Performance Measures Rules 2024.

The Council should continue to review the legislative disclosure requirements and check that these are accurate and complete.



Materiality

In performing our audit, we apply materiality. Materiality refers to information that if omitted, misstated, or obscured could reasonably be expected to:

- influence readers' overall understanding of the financial statements and service performance information;
- influence readers in making decisions about the stewardship and allocation of resources, or assessing your performance.

This definition of materiality is broader than the one used in the private sector.

It is a matter of judgement whether information is material. We consider the nature (qualitative) and amount (quantitative) of each item judged in the surrounding circumstances and its impact. Qualitative considerations are of equal significance as quantitative considerations. Qualitative considerations are of primary importance in the context of disclosures for transparency and accountability reasons, and in evaluating any non-compliance with laws and regulations.

The governing body and management need to make their own assessment of materiality from a preparer's perspective. Management and the governing body should not rely on our materiality assessment as a basis for owning and making judgements about the integrity of the financial statements and service performance information.

Financial statements materiality

For planning purposes we have set **overall materiality** for the financial statements based on budgeted total property plant and

Overall materiality	\$83,700,000
Specific materiality	\$2,350,000
Clearly trivial threshold	\$117,500

equipment. This is subject to change once the actual results for the current year are available. For this audit we are only applying this overall materiality to the fair value of property, plant and equipment.

For this audit we have set a lower, **specific materiality** for all items not related to the fair value of property, plant and equipment. A lower specific materiality is also determined separately for some items due to their sensitive nature. For example, a lower specific materiality is determined and applied for related party and key management personnel disclosures.



We design our audit procedures to detect misstatements at a lower level than overall materiality. This takes account of the risk of cumulative misstatements and provides a safety net against the risk of undetected misstatements.

We will report all uncorrected misstatements to the governing body other than those that are **clearly trivial**. We consider misstatements of less than \$117,500 to be clearly trivial unless there are relevant qualitative considerations. We will ask for each of these misstatements to be corrected. Where management does not wish to correct a misstatement we will seek written representations from the governing body on the reasons why the corrections will not be made.

Audit of service performance information

Our audit work will be undertaken under Auditing Standard 1 (Revised) *The Audit of Service Performance Information* (issued by the External Reporting Board July 2023). This standard is closely related to the accounting standard for service performance reporting (PBE FRS 48). The new Standard is broadly similar to the existing Standard on auditing service performance information but may result in a few changes in our audit work, including our approach to determining which performance measures are material, or how we link the work we do on some

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Misstatements

Misstatements are differences in, or omissions of, amounts and disclosures that may affect a reader's overall understanding of your financial statements and Service Performance Information. The effects of any detected and uncorrected misstatements, individually and in aggregate, are assessed against materiality and qualitative considerations.

performance measures to the work we do in related financial statement areas.

Of particular note are specific requirements relating to the measurement bases or evaluation methods used to measure or evaluate performance measures and/or descriptions. Auditors are required to assess if these are appropriate and meaningful, if they are available to intended users, and whether the service performance information is prepared, in all material respects, in accordance with these. In respect of availability to intended users, we will be looking for adequate disclosure in the annual report on the basis of measurement/evaluation methods for performance measures and/or descriptions, where this is not self-evident.

Materiality for service performance information

At an overall level, we assess whether the service performance information is suitable, given your purpose and the nature of your activities, and whether the reporting allows for an informed assessment of the Council's performance. In doing this we consider whether the information is relevant, complete, reliable, neutral, and understandable.

We set materiality for service performance information at an individual measure level based on what we expect would influence readers' overall understanding, decision making, or assessment of Matamata-Piako District Council's performance. Because of the variety of measurement bases applied, we normally express this materiality as a percentage of the reported result.



We have identified the following measures as material and assessed materiality for planning purposes. We will reassess this during the audit.

Material measure	Materiality
The extent to which Council’s drinking water supply complies with: <ul style="list-style-type: none"> part 4 of the drinking-water standards (bacteria compliance criteria), and part 5 of the drinking-water standards (protozoal compliance criteria). 	Compliance is either met or not met. It is not appropriate to set a materiality level.
The percentage of real water loss from Council’s networked reticulation system (using minimum night flow analysis).	8% of reported result
Compliance with our resource consents for discharge from our wastewater (measured by the number of: <ul style="list-style-type: none"> abatement notices; infringement notices; enforcement orders; and convictions received in relation to those resource consents.	5% of reported result
The number of dry weather sewage overflows from our wastewater system, (expressed per 1,000 connections per year to Council’s wastewater system).	5% of reported result

Compliance with our resource consents for discharge from our stormwater system, measured by the number of: <ul style="list-style-type: none"> abatement notices; infringement notices; enforcement orders; and convictions received in relation to those resource consents.	5% of reported result
The percentage of the sealed local road network that is resurfaced.	8% of reported result
The percentage of customer service requests relating to roads and footpaths to which the territorial authority responds within the time frame specified in the long-term plan).	8% of reported result





Enhancing year-end processes

The year-end financial statement close process and the preparation of the annual report requires a large number of resources to be committed to complete it effectively. We want the audit process to run smoothly, and we will work with management to achieve this bringing forward the timing of audit procedures.

Bringing forward audit procedures

Substantive audit procedures are traditionally performed after the yearend. Where possible, we will aim to bring audit procedures earlier in the year. This will be focused on year-to-date transactions for revenue and expenditure. Completion of these tests earlier in the year should allow for more timely identification and resolution of errors.

We will work with management to facilitate getting the information required at the right time. We will communicate with management if information is not available as agreed, including any impact on the year-end audit.

Professional judgement and professional scepticism

Many of the issues that arise in an audit, particularly those involving valuations or assumptions about the future, involve estimates. Estimates are inevitably based on imperfect knowledge or dependent on future events. Many financial statement items involve subjective decisions or a degree of uncertainty. There is an inherent level of uncertainty which cannot be eliminated.

The term “opinion” reflects the fact that professional judgement is involved. Our audit report is not a guarantee but rather reflects our professional judgement based on work performed in accordance with established standards.

Auditing standards require us to maintain professional scepticism throughout the audit. Professional scepticism is an attitude that includes a questioning mind and a critical assessment of audit evidence. Professional scepticism is fundamentally a mind-set resulting in a questioning approach when considering information and in forming conclusions.

Exercising professional scepticism means that we will not accept everything you tell us at face value. We will ask you and management to provide evidence to support what you tell us. We will also challenge your judgements and assumptions and weigh them against alternative possibilities.



Wider public sector considerations

A public sector audit also examines whether:

- Matamata-Piako District Council carries out its activities effectively and efficiently;
- waste is occurring or likely to occur as a result of any act or failure to act by Matamata-Piako District Council;
- there is any sign or appearance of a lack of probity as a result of any act or omission by Matamata-Piako District Council or by one or more of its members, office holders, or employees; or
- there is any sign or appearance of a lack of financial prudence as a result of any act or omission by Matamata-Piako District Council or by one or more of its members, or employees.



Reporting protocols and expectations



Communication with management and the governing body

We will meet with management and the governing body throughout the audit. We will maintain ongoing, proactive discussion of issues as and when they arise to ensure there are “no surprises”.

Reports to the governing body

We will provide a draft of all reports to management (and the governing body) for discussion/clearance purposes. In the interests of timely reporting, we ask management to provide their comments on the draft within 10 working days. Once management comments are received the report will be finalised and provided to the governing body.

At the end of the audit, we will report to the governing body our views on:

- the level of prudence in key judgements made by management in preparing the financial statements; and
- the quality and timeliness of information provided for audit by management.



Expectations

For the audit process to go smoothly for both you and us, there are expectations that each of us need to meet. Our respective responsibilities are set out in our audit engagement letter.

We expect that:

- you will provide us with access to all relevant records and provide information in a timely manner;
- staff will provide an appropriate level of assistance;
- the draft financial statements, including all relevant disclosures, will be available in accordance with the agreed timetable;
- management will make available a detailed workpaper file supporting the information in the financial statements; and
- the annual report, financial statements Service Performance Information will be subjected to appropriate levels of quality review before being provided to us.

To help you prepare for the audit, we will liaise with management and provide them with a detailed list of the information we will need for the audit.

Health and safety

The Auditor-General and Audit New Zealand take seriously their responsibility to provide a safe working environment for audit staff.

Under the Health and Safety at Work Act 2015, we need to make arrangements with management to keep our audit staff safe while they are working at your premises.

We expect you to provide a work environment for our audit staff that minimises or, where possible, eliminates risks to their health and safety. This includes providing adequate lighting and ventilation, suitable desks and chairs, and safety equipment where required. We also expect management to provide them with all information or training necessary to protect them from any risks they may be exposed to at your premises. This includes advising them of emergency evacuation procedures and how to report any health and safety issues.



Audit logistics and next steps



Our team

Our engagement team is selected to ensure that we have the right subject matter expertise and sector knowledge. Each member of the audit team has received tailored training to develop their expertise.

Our senior audit team members are:

René van Zyl	Appointed Auditor
Penica Cortez	Audit Manager
Arin Bevie	Audit Supervisor
Thembi Mpofu	Information Systems Audit and Assurance Specialist

Timetable

Our proposed timetable is:

Interim audit starts	7 April 2025
Risk and Assurance Committee meeting (audit to present audit plan)	17 June 2025
Pre-final audit starts	16 June 2025
Final trial balance for audit	29 August 2025
All dashboard requests provided to audit	29 August 2025
Draft annual report available (complete financial statements and performance reporting)	29 August 2025
Final audit begins	1 September 2025
Audit feedback on draft financial statements and performance reporting completed by	26 September 2025
Summary Annual report available	3 October 2025
Annual report available (design version), including any Chair and Chief Executive's overview or reports, financial statements and performance reporting	3 October 2025
Audit feedback on draft annual report completed by	10 October 2025



Final annual report and summary annual report available, incorporating all the amendments agreed to between us	17 October 2025
Verbal audit clearance update	24 October 2025
Risk and Assurance Committee meeting	TBC
Audit opinion issued	TBC
Council meeting	TBC
Draft report to Council issued	7 November 2025
Draft report to Council – management responses received	21 November 2025
Final report to Council issued	28 November 2025

AuditDashboard

We will again use AuditDashboard for transferring files as part of the audit.

Working remotely

Covid-19 restrictions, such as lockdowns, and resultant changes to our own and our client’s work locations, including increasing numbers working from home have meant we changed how we worked with our clients.

Lockdowns meant that our clients and our auditors did not always have access to their premises and information and had to work remotely. This confirmed that aspects of our audit work can be done efficiently off-site. We plan to continue to perform aspects of your audit remotely as there are some benefits to you and us of having our team off-site for parts of the audit.

During the previous audit, we were able to perform some of our audit work remotely. Based on our experience we found that Matamata-Piako District Council has good systems and processes in place to facilitate any future off-site work by us.

We recognise different organisations are positioned differently to enable off-site audit work. We will be discussing and agreeing off-site working expectations in conjunction with our information requests with you. This will include our expectation that AuditDashboard will be used, which is a safe and secure way of transferring information and documentation between you and us.



PO Box 1165
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AUDIT NEW ZEALAND
Mana Arotake Aotearoa

21 September 2023

Adrienne Wilcock
Mayor
Matamata-Piako District Council
PO Box 266
Te Aroha 3342

Ref: EN/LCA/3-0025 H616
Copy: Director Auditor Appointments
Office of the Auditor-General
PO Box 3928
Wellington 6140

Dear Adrienne

Proposal to conduct the audit of Matamata-Piako District Council on behalf of the Auditor-General for the 2023, 2024, and 2025 financial years

1 Introduction

As required by the Office of the Auditor-General (OAG), I set out below information relating to the audit of Matamata-Piako District Council for the three financial years ending 30 June 2023, 2024, and 2025.

The purpose of this proposal is to provide information on:

- the statutory basis for the audit and how audit fees are set;
- the entities and assurance engagements covered by this proposal;
- key members of the audit team;
- the hours we plan to spend on the audit and reasons for any change in hours;
- our proposed fees for the audit for the financial years ending 30 June 2023, 2024, and 2025;
- assumptions relating to the proposed audit fees, including what we expect of your Council;
- what the OAG Audit Standards and Quality Support charge provides;
- certification required by the Auditor-General; and
- our commitment to conduct the audit in accordance with the Auditor-General's Auditing Standards.

2 Statutory basis for the audit and how audit fees are set

The audit of Matamata-Piako District Council is carried out under section 15 of the Public Audit Act 2001, which states that “the Auditor-General must from time to time audit the financial statements, accounts, and other information that a public entity is required to have audited”.

Fees for audits of public entities (including Councils) are set by the Auditor-General under section 42 of the Public Audit Act 2001. However, your Council and I can reach agreement first and recommend those fees for approval. The Auditor-General, with assistance from the OAG, will set audit fees directly only if we fail to reach agreement.

The Public Audit Act 2001 requires the Auditor-General to make sure that audit fees are “reasonable” for the auditors and for each of the entities audited. Parliament has indicated that it expects the cost of annual audits under the Act (which include an OAG Audit Standards and Quality Support charge) to be funded by public entities.

Over recent years, audit fees for many public entities have not kept pace with the real costs of the audit for a range of reasons, including the effect of new accounting and auditing standards and the changing scale and complexity of many public entities’ activities. A general concern about low fees impacting on auditors’ ability to maintain consistent audit quality has also been raised by regulatory bodies here in New Zealand and overseas.

Low fees are unsustainable and need to be rectified. The Auditor-General has decided to allow fee increases to a level that reflects the real time and cost of the audit. The size of increases will vary depending on the reasonableness of the current fee paid by each entity and any changes that have occurred since the last fees were agreed. We acknowledge that in many instances significant increases will be required, and in those instances we are open to discuss how to phase in the increases in a manner that is fair for both parties.

Our fees will take account of the nature and extent of the audit requirements for each Council. The audit hours in this proposal reflect the time required to complete a high-quality public sector audit efficiently.

The fees are based on charge-out rates that will ensure we can maintain the capacity needed to complete your audits. The global and local auditor shortage is having a continuing impact and has resulted in significant salary inflation. The current economic uncertainty and general inflation have also contributed to charge out rates increasing significantly.

Our proposed audit fees are set out in this letter and include an estimate of the reasonable cost of disbursements (including travel and accommodation where necessary).

The Office of the Auditor-General will be monitoring the outcome of the negotiations to ensure that fees are reasonable.

Councils can take actions to ensure the efficiency of their audit. This includes being well prepared for audit, ensuring complex judgement issues are addressed early, regularly communicating with your auditor about any changes that might impact your reporting or the audit, having tidy systems and controls, and ensuring that relevant people are available to assist the auditors as they carry out their audit work. I welcome further discussion with you on opportunities for reducing the time and costs of your audit.

3 Entities covered by this proposal

This proposal covers the audit of Matamata-Piako District Council for the next three years.

A separate Engagement Letter and fee proposal will be provided for the Debenture Trust Deed audit.

Any additional reviews or agreed upon procedures that we are requested to complete will also be covered by a separate fee proposal or engagement letter.

4 Key members of the audit team

Appointed Auditor	René van Zyl
Engagement Quality Reviewer	Athol Graham
Audit Manager	Claudia Brink
Tax Director	Jason Biggins
Information Systems Specialist	Parakum Pathirana

5 Estimated audit hours

We estimate that the following hours will be required to carry out a quality public sector audit for your Council efficiently. We have also included some information to help you understand how this compares with budgeted and actual data from the previous financial years):

Audit team member	2021 actual*	2022 budget	2022 actual *	2023	2024	2025
Appointed Auditor	81	50	113	80	80	80
Engagement Quality Reviewer (EQR)**	13	10	27	0	0	0
Audit Manager	200	95	273	115	115	115
Other CA qualified staff	294	120	530	241	241	241

Audit team member	2021 actual*	2022 budget	2022 actual *	2023	2024	2025
Non-CA qualified staff	513	444	522	524	524	524
Sector specialist support	0	7	7	7	7	7
Information systems specialists	24	20	37	29	29	29
Tax	1	2	0	2	2	2
Total audit hours	1,126	748	1,509	998	998	998

***Note** – actual hours have been adjusted to eliminate any hours that were due to auditor inefficiencies. The actual hours that remain are the reasonable hours that were attributable to the audit in that year.

The main reason for the difference for actual audit hours for 2022 being different to budget for that year was due to the additional work required which was outside the scope of the Audit Plan. Recoveries were sought for these in 2022:

- **Fair Value Assessment**

Robust fair value assessments for land and buildings were not prepared which resulted in additional audit work. The fair value assessment performed on three water assets indicated significant movements in aggregate with movements for land and buildings which required adjustments to be made to the financial statements for three water assets.

- **Prior period error**

MPDC performed their 2022 roading valuation as at 1 July 2021 and 30 June 2022. There was a material movement between the 1 July 2021 valuation and the 30 June 2021 authorised financial statements. This was confirmed to be a prior period error for roading assets. Additional audit work was undertaken in considering the accounting treatment and disclosures in the financial statements.

As Council performed two revaluations within 2022 for roading, the audit team had to perform work over both valuations.

- **Quality financial statements, performance reporting and supporting information**

There were numerous misstatements and other disclosure deficiencies noted throughout the financial statements and performance reporting. The quality of the information as support for the financial statement information was not always at the appropriate standard.

**** Note** – For 2023, an EQR Director is assigned to this audit due to prior risks noted. We have not included proposed hours for the EQR Director. This will be reassessed each year.

5.1 Reasons for changes in audit hours

The major reasons for the changes in hours for your organisation's audit are:

Reasons for increased audit hours compared to previous period <i>budgeted</i> hours:	2023	2024	2025
<p>Changes within your Council, or in its environment:</p> <ul style="list-style-type: none"> • Additional areas of or additional work on high-risk accounting estimates: <ul style="list-style-type: none"> ○ The auditing standards (<i>ISA 540: Auditing Accounting Estimates and Related Disclosures</i>) requires additional work around estimates including revaluation and fair value assessments which has increased our work to get the required assurance mainly for property, plant and equipment that is revalued. ○ Additional material performance measures. • The impact of growth: <ul style="list-style-type: none"> ○ Rates have increased in recent years which results in additional audit work over performance reporting, revenue and expenditure. 	120	0	0
<p>Changes to applicable accounting or financial reporting standards which result in additional audit work:</p> <ul style="list-style-type: none"> • PBE IFRS 48: <i>Service Performance Reporting</i> replaced that part of PBE IPSAS 1 Presentation of Financial Statements that deals with service performance reporting requirements and is effective for annual reporting periods beginning on or after 1 January 2022, that is, for the Council, it is for the year ending 30 June 2023. This will result in additional audit work to ensure compliance with this standard. • PBE IPSAS 41: <i>Financial Instruments</i> is effective for periods beginning on, or after 1 January 2022. There are differences that we will need to be consider this year resulting in additional audit work. • ISA (NZ) 315 (Revised 2019): <i>Identifying and Assessing the Risks of Material Misstatement</i>, is effective for the audit of your financial statements for the first time this year. There will be additional work required on your audit compared to previous years. 	74	0	0
Additional hours required for us to complete a high-quality public sector audit efficiently.	56	0	0
Total increase in audit hours	250	0	0

5.2 Other matters that may impact the scope of the audit and actual audit hours

There are several emerging reporting and auditing challenges in the sector that will potentially require additional audit effort and cost over the next three years. At this point the impact of these on your Council is unknown, so we have not included any allowance in our audit hours or fees. They include:

- the impact of extreme weather events including the January/February 2023 flood events;
- the impact of implementation of new legislation, including that relating to three waters reform, and/or Resource Management Act reforms;
- the impact of any climate reporting requirements, or Greenhouse Gas (GHG) performance measures;
- out of cycle, additional revaluations, including as a result of continued movements in property values and infrastructure construction costs;
- the impact of future growth of your Council, including changes within your Council's group structure; and/or
- changes in the number of material measures, for example, new water loss measures.

Where costs related to these issues cannot be absorbed within the agreed fee, we will inform management and seek additional fee recoveries through our normal processes.

6 Proposed audit fees

Our proposed fees for the next three audits (compared to budgeted and actual data from the previous financial years) are:

Structure of audit fees	2021 actual	2022 budget	2022 actual	2023	2024	2025
	\$	\$	\$	\$	\$	\$
Net audit fee (excluding OAG Audit Standards and Quality Support charge and disbursements)	189,562	128,957	376,219	188,568	203,666	219,839
OAG Audit Standards and Quality Support charge	11,440	12,041	12,041	18,981	19,835	20,728

Structure of audit fees	2021 actual	2022 budget	2022 actual	2023	2024	2025
	\$	\$	\$	\$	\$	\$
Fee discount / phasing	0	0	0	(31,132)	(16,763)	0
Audit recoveries charged	0	0	(78,133)	0	0	0
Fee written off	(67,045)	0	(90,996)	0	0	0
Total audit fee (excluding disbursements)	133,957	140,998	219,131	176,417	206,738	240,567
Actual/Estimated disbursements*	1,304	2,000	2,992	10,000	10,000	10,000
Total billable audit fees and charges (excluding GST)	135,261	142,998	222,123	186,417	216,738	250,567

These audit fees allow for the audit team to carry out specific tasks identified in the OAG Sector Brief and for the OAG Audit Standards and Quality Support charge. Our estimated audit fee on a full recovery basis for 2023 is \$207,549 before disbursements. We have applied a phasing discount of 15% in year one, and 7.5% in year two.

* **Note** - We have estimated the reasonable cost of disbursements (including travel and accommodation where necessary). Only actual and reasonable costs will be billed.

We may also need to engage external experts to assist with certain specialist areas of valuation or estimation (such as complex accounting treatments). These costs will be included as a disbursement. While these are the usual audit areas where we would use experts there may be other complex estimates where additional expertise maybe necessary. In such situations, we will discuss this with management.

6.1 Reasons for changes in audit fees

In table 5.1 we showed the factors that have resulted in a change of audit hours. The cost impacts of those changes are shown in the table below.

Reasons for increased audit fees compared to previous period <i>budgeted</i> fees.	2023	2024	2025
<p>Changes within your Council, or in its environment:</p> <ul style="list-style-type: none"> • Additional areas of or additional work on high-risk accounting estimates: <ul style="list-style-type: none"> ○ The auditing standards (<i>ISA 540: Auditing Accounting Estimates and Related Disclosures</i>) requires additional work around estimates including revaluation and fair value assessments which has increased our work to get the required assurance mainly for property, plant and equipment that is revalued. ○ Additional material performance measures. • The impact of growth <ul style="list-style-type: none"> ○ Rates have increased in recent years which results in additional audit work over performance reporting, revenue and expenditure. 	\$18,121	\$0	\$0
<p>Changes to applicable accounting or financial reporting standards which result in additional audit work:</p> <ul style="list-style-type: none"> • PBE IFRS 48: <i>Service Performance Reporting</i> replaced that part of PBE IPSAS 1 Presentation of Financial Statements that deals with service performance reporting requirements and is effective for annual reporting periods beginning on or after 1 January 2022, that is, for the Council, it is for the year ending 30 June 2023. This will result in additional audit work to ensure compliance with this standard. • PBE IPSAS 41: <i>Financial Instruments</i> is effective for periods beginning on, or after 1 January 2022. There are differences that we will need to be consider this year resulting in additional audit work. 	\$17,070	\$0	\$0

Reasons for increased audit fees compared to previous period <i>budgeted</i> fees.	2023	2024	2025
<ul style="list-style-type: none"> ISA (NZ) 315 (Revised 2019): <i>Identifying and Assessing the Risks of Material Misstatement</i>, is effective for the audit of your financial statements for the first time this year. There will be additional work required on your audit compared to previous years. 			
Additional hours required for us to complete a high-quality public sector audit efficiently.	\$11,814	\$0	\$0
Predicted charge out rate movements.	\$12,606	\$15,098	\$16,173
Total increase in audit fees	\$59,611	\$15,098	\$16,173

7 Assumptions relating to our audit fee

You are responsible for the production of Matamata-Piako District Council financial statements and anything else that must be audited. Our proposed audit fees are based on the assumption that:

- you will provide to us, in accordance with the agreed timetable, the complete information required by us to conduct the audit;
- your staff will provide us with an appropriate level of assistance;
- your Council’s annual report and financial statements (including Statements of Service Performance) will be subject to appropriate levels of quality review by you before being submitted to us for audit;
- your Council’s financial statements will include all relevant disclosures;
- we will review up to two sets of draft annual reports, one printer’s proof copy of the annual report, and one copy of the electronic version of the annual report (for publication on your website);
- there are no significant changes to the structure and/or scale of operations of the entities covered by this proposal (other than as already advised to us);
- there are no significant changes to mandatory accounting standards or the financial reporting framework that require additional work (other than as specified in tables 5.1 and 6.1);
- there are no significant changes to mandatory auditing standards that require additional work other than items specifically identified in the tables above; and

- there are no significant changes to the agreed audit arrangements (set out in the audit plan) that change the scope of, timing of, or disbursements related to, this audit.

If the scope changes and/or the amount of work we do increases, we will discuss this with you and potentially seek additional fees from you. The Office of the Auditor-General will be monitoring these recoveries to ensure that they are reasonable.

8 What the OAG Audit Standards and Quality Support charge provides

Parliament has indicated that it expects the cost of annual audits under the Public Audit Act (including an OAG Audit Standards and Quality Support charge) to be funded by public entities.

The OAG Audit Standards and Quality Support charge partially funds a range of work that supports auditors and entities, including:

- development and maintenance of auditing standards;
- technical support for auditors on specific accounting and auditing issues;
- ongoing auditor training on specific public sector issues;
- preparation of sector briefs to ensure a consistent approach to annual audits;
- development and maintenance of strategic audit plans; and
- carrying out quality assurance reviews of all auditors, and their audits and staff on a regular (generally, three-year) cycle.

Appointed Auditors are required to return the OAG Audit Standards and Quality Support charge portion of the audit fee, to the OAG.

9 Certifications required by the Auditor-General

We certify that:

- the undertakings, methodology, and quality control procedures that we have declared to the OAG continue to apply;
- our professional indemnity insurance policy covers this engagement; and
- the audit will be conducted in accordance with the terms and conditions of engagement set out in the audit engagement agreement and schedules.

10 Conclusion

As the Appointed Auditor, I am committed to providing you and the Auditor-General with the highest level of professional service. I intend to work with you, the OAG, and the Auditor-General in a partnership environment to resolve any issues that may arise.

If you require any further information, please do not hesitate to contact me.

Please counter-sign this letter (below) to confirm that you, and the governing body of your organisation, agree with its contents. This letter will then form the basis for a recommendation to the Auditor-General on the audit fee that should be set. The schedules of audit hours and fees will also be incorporated into my audit engagement agreement with

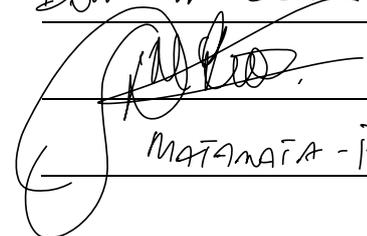
the Auditor-General to carry out the audit of your organisation as the agent of the Auditor-General.

Yours sincerely



René van Zyl
Appointed Auditor

I accept the audit fees for the audit of the three financial years as stated above.

Full name: Don McLeod Position: CHIEF EXECUTIVE
Authorised signature:  Date: 26/09
Entity name: MATAMATA-PIAKO DISTRICT COUNCIL

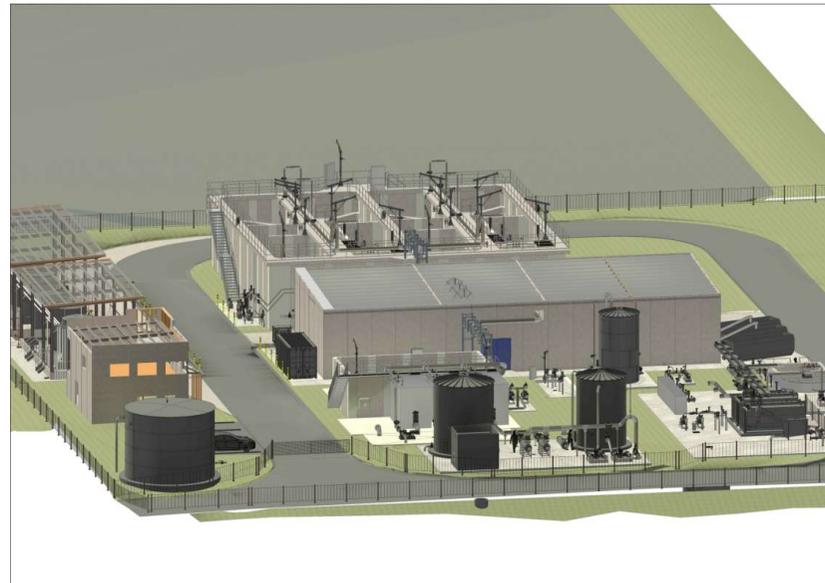
Actions to take when agreement has been reached:

- 1 Make a copy of this signed proposal and keep it for your file.
- 2 Send the original to: René van Zyl
Appointed Auditor
Auckland 1140

Project ID:244 Matamata Wastewater Treatment Plant

High level timeline:

- ~~Enabling works underway and completed by April 2025~~ **Completed**
- ~~Main Civil Works Tender closes end of 2024~~ **Completed**
- ~~Main Civil Works Tender award Q1 2025~~ **Completed**
- Main Civil Works commence Q2 2025 – **On Track**
- Plant upgrade completed ~~2026/~~**2027**



Project ID:244 Matamata Wastewater Treatment Plant Top 5 Risk Report

Top 5 Risks at previous stage of the project – November 2024

Top Risk	Risk Title	Likelihood	Consequence	Risk Rating
1	Financial/Economic: Uncertainty. The new Wastewater Treatment Plant Standard being brought in by Taumata Arowai in 2025 either increase or decrease the upgrade requirements of the plant to meet the new imposed standards	Possible	Very High	Very High
2	Legal & Regulatory: Compliance. Maintaining compliance of the plant under the current consent during all construction phases, until new treatment plant is proven and online	Almost Certain	Moderate	High
3	Financial/Economic: Construction Market. Constrained Constructions market - impact of construction period and costs	Unlikely	Very High	High
4	Financial/Economic: Contract Costs. Insufficient budget to award the contract, or complete the contract	Unlikely	Very High	High
5	Financial/Economic: Consent Requirements Budget. New treatment plant not meeting new comprehensive discharge consent requirements and requires additional budget	Unlikely	Very High	High

Project ID:244 Matamata Wastewater Treatment Plant Top 5 Risk Report

Reviewed June 24

Top 5 Risks at this stage of the project. As the project progresses and risks are reviewed the Top 5 risks will change throughout the life of the project.

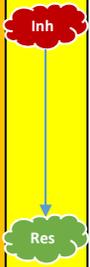
Top Risk	Risk Title	Likelihood	Consequence	Risk Rating
1	Legal & Regulatory: Compliance. Unable to maintain compliance of the plant under the current consent during all construction phases, until new treatment plant is proven and online	Almost Certain	Moderate	High
2	Financial/Economic: Consent Requirements Budget. New treatment plant not meeting new comprehensive discharge consent requirements and requires additional budget to added additional treatment process elements	Unlikely	Very High	High
3	Operational: Power Supply. Insufficient power supply to the site for the upgraded plant to run as required.	Possible	High	High
4	Financial: Total project costs. Total project costs exceed the revised May 2025 budget of \$67.5m	Possible	High	High
5	Environmental: Bioreactor foaming. Bioreactor foaming on start-up causing foam to be blown around the site and/or spill over the side and blow beyond site	Likely	Moderate	High

Heat Map (High/Very High residual risk rating)

Likelihood/ Consequence	Low	Moderate	High	Very High	Extreme
Almost Certain	High	① High	V High	Extreme	Extreme
Likely	Moderate	⑤ High	V High	Extreme	Extreme
Possible	Low	Moderate	③ High ④ High	V High	V High
Unlikely	Low	Moderate	Moderate	② High	V High
Rare	Low	Low	Low	Moderate	High

Code	Risk	Trend
1	Legal & Regulatory: Compliance. Unable to maintain compliance of the plant under the current consent during all construction phases, until new treatment plant is proven and online	↔
2	Financial/Economic: Consent Requirements Budget. New treatment plant not meeting new comprehensive discharge consent requirements and requires additional budget to added additional treatment process elements	↔
3	Operational: Power Supply. Insufficient power supply to the site for the upgraded plant to run as required.	↔
4	Financial: Total project costs. Total project costs exceed the revised May 2025 budget of \$67.5m	↔
5	Environmental: Bioreactor foaming. Bioreactor foaming on start-up causing foam to be blown around the site and/or spill over the side and blow beyond site	↔

Risk Rating improving, staying the same or increasing?

Top Risk Report	Date	05/06/2025	
Risk Category: Legal/Regulatory	Extreme	V High	High
Owner(s): Marie McIntyre & Fiona Vessey			
Risk description: Compliance. Unable to maintain compliance of the plant under the current consent during all construction phases, until new treatment plant is proven and online			
Risk Appetite Flexible Justified Measured Conservative Averse			
Key Controls: <ul style="list-style-type: none"> New aerators have been added to the treatment ponds Sludge was removed as part of the Enabling Works contract to increase capacity 			
Key Risk Indicators: <ul style="list-style-type: none"> Ongoing site compliance testing's Regular updates to WRC as part of compliance reporting. 			

Significant Consequences: <ul style="list-style-type: none"> The plant risks being non-complaint during the two upcoming winters prior to the new treatment plant being online The plant will struggle to company with currently Ammoniacal Nitrogen consent limits during the colder months 	Likelihood Almost Certain
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New/ Updated Controls: <ul style="list-style-type: none"> The aerators have been installed during late 2024, and helped compliance at the end of the colder months Sludge from the operating pond was removed as part of the Enabling Works contract in May 2025, which has increase treatment capacity volumes within the remaining ponds Project team are keeping WRC informed regarding upgrade progress so they are aware of the commitments being made by MPDC to ensure a new plant brings an increased level of compliance 	Status At risk
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Comments: As the weather starts to cool we are seeing the compliance of Ammoniacal Nitrogen reducing, it is still within consent limits currently. Staff are keeping WRC informed regarding	*Trend 
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Top Risk Report	Date	05/06/2025		<p>Significant Consequences:</p> <ul style="list-style-type: none"> • Non-compliance, the plant does not operate in the way intended by the design and fails to meet the new discharge consent requirements once operational. • Operational, not fit for purpose, triggering the need for further immediate upgrade. • Financial – significant if further immediate upgrade required • Brand & Reputation, possible negative individual and community reactions. E.g. increased complaints, loss of confidence in Council <p>Likelihood</p> <p>Unlikely</p>	
Risk Category: Financial & Economic	Extreme	V High	High		
Owner(s): Marie McIntyre & Fiona Vessey		 			
Risk description: Compliance. New treatment plant not meeting new comprehensive discharge consent requirements and requires additional budget to added additional treatment process elements					
Risk Appetite: Flexible Justified Measured <u>Conservative</u> Averse					
Key Controls: • Treatment Plant has been designed to met consent requirements					
Key Risk Indicators: • Indicators will be during commissioning					
New/ Updated Controls:				<p>Status</p> <p>On-Track</p>	
Comments/Update: PDP have designed a well balanced plant that will deliver a significant improvement regarding discharge parameters, however, unknown impacts still remain which can impact the plants ability to meet the consent requirements (as proposed by MPDC)				<p>*Trend</p> <p style="text-align: center;"></p>	

Top Risk Report	Date	25/10/2024	
Risk Category: Operational	Extreme	V High	High
Owner(s): Marie McIntyre & Fiona Vessey			
Risk description: Power Supply. Insufficient power supply to the site for the upgraded plant to run as required.			
Risk Appetite Flexible Justified Measured <u>Conservative</u> Averse			
Key Controls: • Arranging power supply needs early with the power supplier and ensuring any upgrades are ordered timely			
Key Risk Indicators: Monthly project reports			

Significant Consequences: • The new plant will require significantly more power, and a larger transformer to supply the sites power • Failure to have adequate power to commission and run the new plant is a MPDC risk	Likelihood Possible
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New/ Updated Controls: • MPDC (through EPIC) along with PDP having been in regular communications with NorthPower to arrange the power supply upgrade • Currently awaiting confirmed pricing from NorthPower to enable MPDC to raise PO to allow power upgrade	Status
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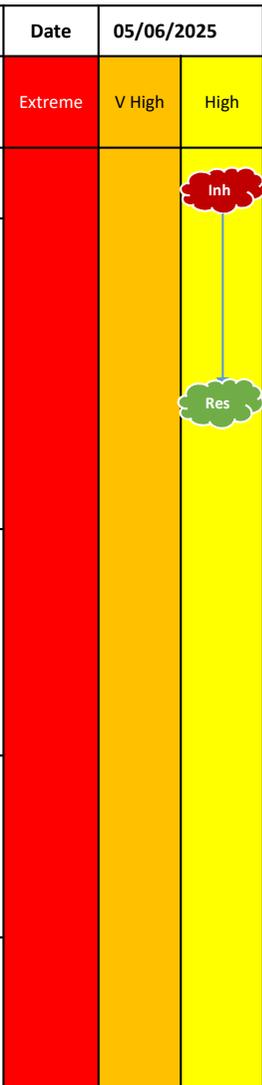
Comments: MPDC are working closely with supplies to ensure this risk is minimised and the plants power supply is in place when required by construction program	*Trend 
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Top Risk Report	Date	05/06/2025	
Risk Category: Financial	Extreme	V High	High
Owner(s): Marie McIntyre & Fiona Vessey			
Risk description: Total project costs. Total project costs exceed the revised May 2025 budget of \$67.5m			
Risk Appetite Flexible Justified <u>Measured</u> Conservative Averse			
Key Controls: • Ensure any scope changes and variations are well controlled • Competent Engineers Rep and Engineer to Contract to ensure main contract is well managed			
Key Risk Indicators: Monthly project reports			

Significant Consequences: • Unforeseen circumstances or unknown project changes could result in the reduced contingency being breached • Close monitoring of remaining budget within the newly revised budget will need management over the coming 18 months to ensure the budget is not exceeded	Likelihood Possible
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New/ Updated Controls: • Competent engineer Rep has been secured who will ensure the contract is well managed and variations valid • Contingency sums will be monitored regularly, with early heads up on any expected overspend within any area of the contract	Status On-Track
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Comments: • Many of the unknowns within the budget have now been confirmed • The revised budget does have a reduced contingency sum, but this will be closely managed. • The expectation is that this budget will be sufficient to complete the project scope.	*Trend 
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Top Risk Report	Date	05/06/2025		<p>Significant Consequences:</p> <ul style="list-style-type: none"> • Bioreactor foam during commissioning can be excessive to the point of leaving the treatment site • This could cause public and environmental concerns • The foam can be apart of the commissioning process as the bugs start working, and it is a process than can be managed with water spray <p>Likelihood</p> <p>Likely</p>
Risk Category: Environmental	Extreme	V High	High	
Owner(s): Marie McIntyre & Fiona Vessey				
Risk description: Bioreactor foaming. Bioreactor foaming on start-up causing foam to be blown around the site and/or spill over the side and blow beyond site				
Risk Appetite:				
				
Key Controls:				
<ul style="list-style-type: none"> • Ensuring a comprehensive Commissioning Plan is in place ahead of commissioning 	<p>New/ Updated Controls:</p> <ul style="list-style-type: none"> • No new controls at this time, will be addressed within the Commissioning Plan in due course <p>Status</p> <p>On-hold</p>			
Key Risk Indicators: Commissioning Plan		<p>Comments:</p>	<p>*Trend</p> 	

Risk Appetite Matrix

Appetite	Tolerance for Uncertainty	Trade Off	Philosophy and Choice
Flexible	Fully Anticipated	Willing	Philosophy: We will take justified risks Choice: Will choose option/s with highest return; accepting possibility of failure
Justified	Expect Some	Willing under the right conditions	Philosophy: Will take strongly justified risks Choice: Will choose to put at risk but will manage impact
Measured	Limited	Prefer to avoid	Philosophy: Preference for delivering expected outcome. Choice: Will accept if limited and heavily out weighted by benefits.
Conservative	Low	With extreme reluctance	Philosophy: Extremely conservative Choice: Will accept only if essential and limited possibility/extent of failure.
Averse	Extremely Low	Never	Philosophy: Avoidance of risk is a core objective Choice: Will always select the lowest risk option

Project ID:240 Matamata Indoor Stadium

- Quick overview,
 - Started – December 2024
 - Expected completion – February 2026
 - J Swap have completed enabling works
 - Foster Construction have started work on site
 - Community fundraising is ongoing.



ID:240 Matamata Indoor Stadium Top 5 Risk Report

Reviewed May 25

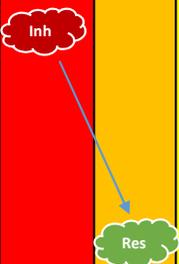
The below risks are derived from the project's risk register and have a **Residual** Risk Rating of High or Above, these were then taken into consideration to determine the Top 5 Risks at this stage of the project. As the project progresses and risks are reviewed the Top 5 risks will change throughout the life of the project.

Top Risks	Category	Risk Description	Likelihood	Consequence	Risk Rating	Likelihood	Consequence	Risk Rating
			Inherent Rating (before controls)			Residual Rating (after controls)		
1.	Financial / Economic	External funding. Inaccurate or insufficient costing and contingency i.e. community funding doesn't achieve \$6.44 million	Likely	Very High	Extreme	Possible	Very High	Very High
2.	Project	Delays. Insufficient or inaccurate estimating and scheduling resulting in delays	Almost Certain	High	Very High	Almost Certain	High	Very High
3.	Brand & Reputation	Expectations. Failure to manage expectations for new sports facility (perception of insufficient or ineffective engagement and information administered by Council)	Likely	High	Very High	Possible	High	High
4.		Dissatisfaction by immediate neighbours negatively impacting public engagement and satisfaction of project	Possible	High	High	Possible	High	High
5.	Safety & Wellness	MPDC as PCBU. MPDC H&S risk as PCBU, includes risks such as falling from height, working with machinery/tools	Likely	Extreme	Extreme	Rare	Extreme	High

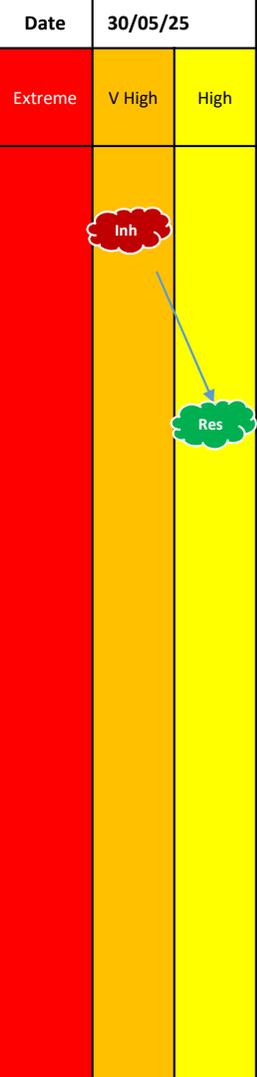
Heat Map (High/Very High residual risk rating)

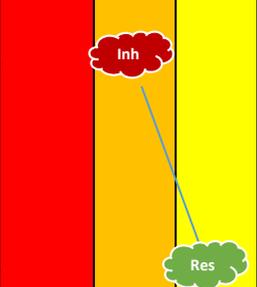
Risk Rating improving, staying the same or increasing?

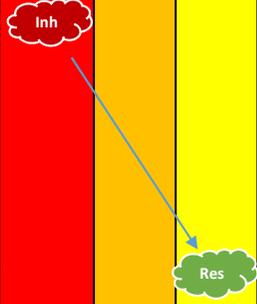
Likelihood/ Consequence	Low	Moderate	High	Very High	Extreme	Code	Risk	Trend
	Almost Certain	High	High	³ V High	Extreme			
Likely	Moderate	High	² V High	Extreme	Extreme	2	Operating Agreements. Failure to develop operating Agreements between MoE, MPDC and Matamata College are delayed	
Possible	Low	Moderate	⁴ ⁵ High	¹ V High	V High	3	Delays. Insufficient or inaccurate estimating and scheduling resulting in delays	
Unlikely	Low	Moderate	Moderate	High	V High	4	Expectations. Failure to manage expectations for new sports facility (perception of insufficient or ineffective engagement and information administered by Council)	
Rare	Low	Low	Low	Moderate	High	5	Dissatisfaction by immediate neighbours negatively impacting public engagement and satisfaction of project	

Top Risk Report	Date	30/05/25		Significant Consequences: <ul style="list-style-type: none"> Community funding doesn't achieve \$6.44 million and Council will need to contribute additional budget to cover shortfall Scope Creep, negative impacts to cost, time/schedule (delays), resources, potential impacts to quality (for alternative materials chosen to reduce cost impact) Cash flow issues, potential loss of funding Ratepayer dissatisfaction for budget spent for stadium resulting in negative individual and community reactions. E.g. complaints, loss of confidence in Council 	Likelihood	
Risk Category: Financial/Economic	Extreme	V High	High		Possible	
Owner(s): Manaia Te Waita						
Risk description: External funding. Inaccurate or insufficient costing and contingency i.e. community funding doesn't achieve \$6.44 million						
Risk Appetite: Flexible Justified Measured Conservative Averse						
Key Controls: <ul style="list-style-type: none"> Generate momentum with Community through sharing progress and programme. Increased partner/stakeholder engagement, Sport Waikato, Futures Trust and MPDC collaborate closely to maximise opportunities and submissions for funding 						
Key Risk Indicators: Monthly progress reports Schedule (Gantt chart or other)						
				New/ Updated Controls: <ul style="list-style-type: none"> Council has agreed to underwrite funding shortfall Reduced scope of works, changes in design, approx. \$300k As work progresses clarity and confidence in the budget increases. 	Status On-track	
				Comments/Update: Continued engagement with partner stakeholders is essential to increase chance of securing community funding for project and reduce potential financial impacts to Council. Stage 1 of J Swap's contract is complete, some contingency remains in civils package.	*Trend ↔	

Top Risk Report	Date	30/05/25		Significant Consequences: <ul style="list-style-type: none"> • Missed deadlines, insufficient lead times, clashes between activities/tasks/resources e.g. Procurement (Contracts) Consultants, Contractor, material/equipment, consultation anticipated resulting in increased cost, resources and quality • Increased stress on resourcing to deliver within tight timeframes • Potential health and safety impacts, Exposure to contaminants (school site) for students and/or workers causes health issues • Potential low quality deliverables, quality not what was anticipated • Scope Creep, negative impacts to cost, time/schedule, resources and possible impacts to quality • Negative stakeholder, individual and community reactions due to delays. E.g. increased complaints, loss of confidence in Council 	Likelihood Almost Certain
Risk Category: Project	Extreme	V High	High		
Owner(s): Chris Lee, Dylan					
Risk description: Delays: Insufficient or inaccurate estimating and scheduling resulting in delays		 ↓ 			
Risk Appetite: Flexible Justified Measured Conservative Averse					
Key Controls: <ul style="list-style-type: none"> • External (consultant) and internal project manager appointed to manage • Monitoring and review schedule progress regularly, identify variances and take corrective actions, escalate where necessary • Procurement Plan • Meetings • Monthly progress report 					
Key Risk Indicators: Monthly progress reports Schedule (Gantt chart or other)				New/ Updated Controls: <ul style="list-style-type: none"> • Contamination investigations undertaken within geotech and asbestos reporting. Works planned for school holidays and compliance with MoE Health & Safety regulations • Council has underwritten funding shortfall to allow schedule to progress. 	Status On-track
				Comments/Update: Continued monitoring of schedule and communication and engagement with stakeholders is essential throughout the project to reduce potential misalignment for timing of schedule.	*Trend 

Top Risk Report	Date	30/05/25		<p>Significant Consequences:</p> <ul style="list-style-type: none"> Misalignment with stakeholders, internal or external, partners, suppliers, contractors, expectations not met, design, unclear deliverables, operational requirements, community, leading to scope, time, cost, resource creep and potential project failure. Potential disputes causing delays or pauses a project, potential legal action E.g. specifications, agreements, material differences leading to mediation, legal action Operational future impacts, facility not fit for purpose leading to increased costs, potential undesirable levels of service or disruptions to services Risk Management, risk identification and mitigation Brand & Reputation, negative individual, partner and community reactions. E.g. increased complaints, loss of confidence in Council 	Likelihood
Risk Category: Brand & Reputation	Extreme	V High	High		Possible
Owner(s): Chris Lee, Dylan					
Risk description: Expectations. Failure to manage expectations for new sports facility (perception of insufficient or ineffective engagement and information administered by Council)					
Risk Appetite:					
Key Controls:					
Key Risk Indicators:					
				<p>New/ Updated Controls:</p> <ul style="list-style-type: none"> MPDC Communications Team are leading all communications that are pushed out, this provides consistent and factual information. 	Status
				<p>Comments:</p> <p>External consultant engaged that has previously completed projects with partners Sports Waikato, Ministry of Education (MOE) and has an existing understanding of their expectations and requirements. Internal project manager has existing relationship with internal stakeholders, an understanding of their expectations, requirements and Council process working collaboratively to achieve objectives for council, partners and community</p>	*Trend
					

Top Risk Report	Date	30/05/25		<p>Significant Consequences:</p> <ul style="list-style-type: none"> Negative individual and community reactions. E.g. increased complaints, loss of confidence in Council <p>Likelihood</p> <p>Possible</p>	
Risk Category: Brand & Reputation	Extreme	V High	High		
Owner(s): Chris Lee, Dylan					
Risk description: Dissatisfaction by immediate neighbours negatively impacting public engagement and satisfaction of project					
Risk Appetite					
<p>Flexible</p> <p>Justified</p> <p>Measured</p> <p>Conservative</p> <p>Averse</p>					
Key Controls:					
<ul style="list-style-type: none"> All objectors were engaged during Resource Consent process and mitigations where possible agreed. Ongoing engagement required by MPDC staff to offset any residual objection 				<p>New/ Updated Controls:</p> <ul style="list-style-type: none"> Meetings with adjoining landowners to advise of works. Information website set up to keep the community informed. Site monitoring to ensure that noise and vibration levels are not above what's expected. Landowner meetings are continuing as the build progresses at the request of individual landowners. <p>Status</p> <p>On-track</p>	
Key Risk Indicators:					
<ul style="list-style-type: none"> Complaints/feedback Media (facebook etc.) 				<p>Comments:</p> <p>Council accepts that not all internal, external interactions, reactions or decisions will be positively received regarding the new shared facility, however Council endeavours to keep the community well informed to manage expectations and avoid negative reactions where possible</p> <p>*Trend</p> <p>↔</p>	

Top Risk Report	Date	30/05/25		Significant Consequences: <ul style="list-style-type: none"> Falls from height – currently standing steelwork on site. Head injuries – with a crane on site all workers must wear hard hats, there is residual risk here. 	Likelihood Likely
Risk Category: Safety & Wellness	Extreme	V High	High		
Owner(s): Chris Lee and Fosters				New/ Updated Controls: <ul style="list-style-type: none"> Regular H&S audits, these are being completed by MPDC, Fosters, and Frequency. Risks are evaluated each day and updated. To enter the worksite you must be wearing hi-vis, work boots, and a hard hat. 	Status On-track
Risk description: MPDC as a PCBU. Various activities on site that pose a safety and wellness risk.					
Risk Appetite: Flexible Justified Measured Conservative <u>Averse</u>					
Key Controls: <ul style="list-style-type: none"> Have appointed an experienced contractor. Key subcontractors are required to come under Fosters H&S policies. 					
Key Risk Indicators: Monthly contractor reports H&S Audits – MPDC, Fosters, Frequency.				Comments/Update: From when we last reported on this project we have moved into the delivery phase bring H&S risks into the top 5. As we progress through the build the H&S risk will change, e.g. a crane on site to stand steel now, we will be working with EWP's later in the build.	*Trend ↔

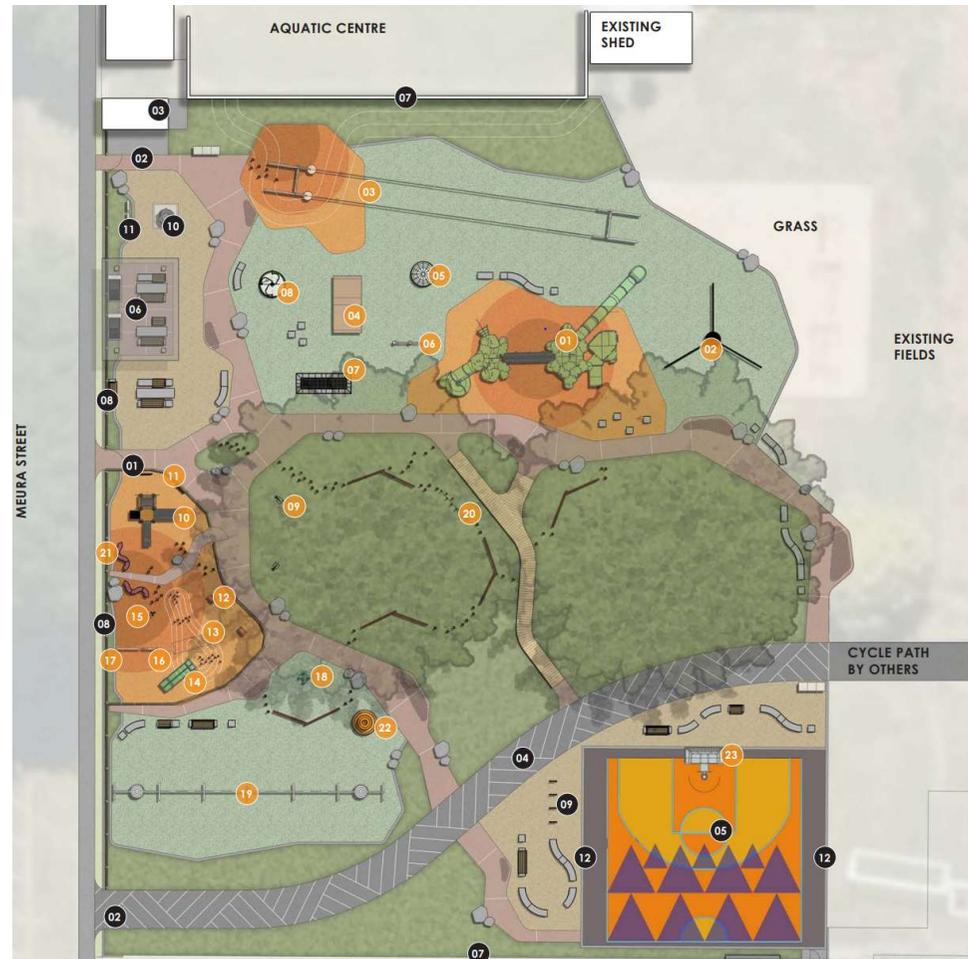
Risk Appetite Matrix

Appetite	Tolerance for Uncertainty	Trade Off	Philosophy and Choice
Flexible	Fully Anticipated	Willing	Philosophy: We will take justified risks Choice: Will choose option/s with highest return; accepting possibility of failure
Justified	Expect Some	Willing under the right conditions	Philosophy: Will take strongly justified risks Choice: Will choose to put at risk but will manage impact
Measured	Limited	Prefer to avoid	Philosophy: Preference for delivering expected outcome. Choice: Will accept if limited and heavily out weighted by benefits.
Conservative	Low	With extreme reluctance	Philosophy: Extremely conservative Choice: Will accept only if essential and limited possibility/extent of failure.
Averse	Extremely Low	Never	Philosophy: Avoidance of risk is a core objective Choice: Will always select the lowest risk option

Matamata Domain Playground

- Quick overview
 - Community consultation is complete.
 - Matamata Futures Trust are currently fundraising for equipment.
 - MPDC have reviewed design, expecting final design for approval within two weeks.
 - Expected start Q1 2026.

The following risks are derived from the project's risk register and have a **Residual** Risk Rating of High or Above, these were then taken into consideration to determine the Top 5 Risks at this stage of the project. As the project progresses and risks are reviewed the Top 5 risks will change throughout the life of the project.



ID:247 Matamata Domain Playground Top 5 Risk Report

Top Risks	Category	Risk Description	Likelihood	Consequence	Risk Rating	Likelihood	Consequence	Risk Rating
			Inherent Rating (before controls)			Residual Rating (after controls)		
1	Project	Delays. Design cannot be confirmed until budget is realised or design reduced to proceed. Cost projections of the current proposed concept design exceed the project budget.	Almost Certain	High	Very High	Likely	High	Very High
2		Engagement. Insufficient or ineffective stakeholder, partnerships communication and engagement (the potential for a partner to fail to meet their obligations to a project/ lack of understanding, communication or commitment to the project)	Likely	High	Very High	Possible	High	High
3	Financial / Economic	Design. Concept design, exceeding allocated budget of \$1.5M (over budget)	Almost Certain	High	Very High	Possible	High	High
4		External funding, inaccurate or insufficient costing and contingency i.e. community funding doesn't achieve target for concept design	Likely	High	Very High	Possible	High	High
5	Brand & Reputation	Brand & Reputation: Failure to manage community expectations for new playground (perception of insufficient or ineffective engagement and information administered by Council)	Likely	High	Very High	Possible	High	High
6	Procurement	Contracts, Rising costs of materials	Almost Certain	Very High	Extreme	Unlikely	Very High	High
7		Quality. Insufficient quality of contractors work	Possible	Very High	Very High	Possible	High	High
8	Safety & Wellness	Electrocution. Insufficient or ineffective controls working with electricity, cable running through site.	Likely	Extreme	Extreme	Rare	Extreme	High
9		Machinery - Insufficient or ineffective controls working with excavation equipment, swinging boom.	Possible	Very High	Very High	Unlikely	Very High	High
10		Injury. Insufficient or ineffective controls working with hazardous plant, equipment or machinery	Possible	Extreme	Very High	Rare	Extreme	High

Heat Map (High/Very High residual risk rating)

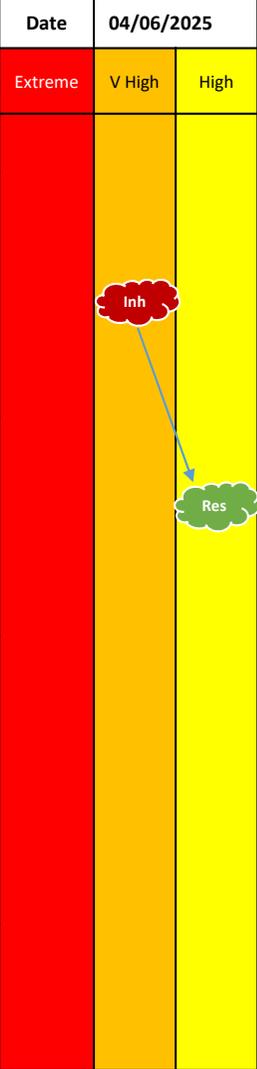
Risk Rating improving, staying the same or increasing?

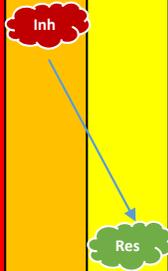
Likelihood/Consequence	Low	Moderate	High	Very High	Extreme
Almost Certain	High	High	V High	Extreme	Extreme
Likely	Moderate	High	① V High	Extreme	Extreme
Possible	Low	Moderate	② High ④ ⑤	V High	V High
Unlikely	Low	Moderate	Moderate	High	V High
Rare	Low	Low	Low	Moderate	High

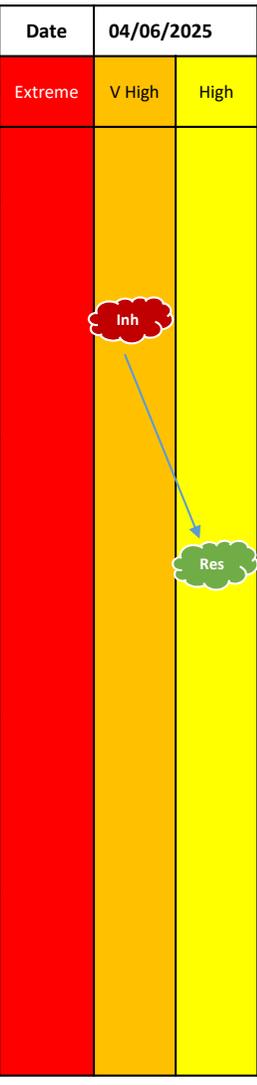
Code	Risk	Trend
1	Delays. Design cannot be confirmed until budget is realised or design reduced to proceed. Cost projections of the current proposed concept design exceed the project budget.	↔
2	Engagement: Insufficient or ineffective stakeholder, partnerships communication and engagement (the potential for a partner to fail to meet their obligations to a project/ lack of understanding, communication or commitment to the project)	↔
3	Design. Concept design, exceeding allocated budget of \$1.5M (over budget)	↔
4	External Funding: inaccurate or insufficient costing and contingency i.e. community funding doesn't achieve target for concept design	↔
5	Brand & Reputation: Failure to manage community expectations for new playground (perception of insufficient or ineffective engagement and information administered by Council)	↔

Top Risk Report	Date	04/06/2025		Significant Consequences: <ul style="list-style-type: none"> • Missed deadlines, uncertainty leading to insufficient lead times, clashes between activities/tasks/resources e.g. Procurement (Contracts) Consultants, Contractor, material/equipment, consultation anticipated resulting in increased cost, resources and quality • Scope Creep, negative impacts to cost, time/schedule, resources and possible impacts to quality • Financial impact, delays increasing possibility of cost escalations if design needs constant redesign. • Insufficient staff capacity to run procurement and project management and surfacing and landscaping contracts if staff are unavailable at key times for the project. • Increased stress on resourcing to deliver within tight timeframes • Rising costs of playground equipment and safety surfacing due to delays. • Potential low quality deliverables, materials selection, quality not what was anticipated • Negative stakeholder, individual and community reactions due to under delivering. E.g. increased complaints, loss of confidence in Council 	Likelihood Likely
Risk Category: Project	Extreme	V High	High		
Owner(s): Chris Lee					
Risk description: Delays. Design cannot be confirmed until budget is realised or design reduced to proceed. Cost projections of the current proposed concept design exceed the project budget.					
Risk Appetite: 					
Key Controls: <ul style="list-style-type: none"> • Control communications to ensure we don't over promise and under deliver. • MPDC not signing contracts until fundraised funds have been sent to MPDC. • Meetings • Obtain timeline from MMF 					
Key Risk Indicators: <ul style="list-style-type: none"> • Monthly progress reports • Meetings with MMF 					
				New/ Updated Controls: <ul style="list-style-type: none"> • Design to include an area that can be removed if funding isn't secured. • Regular meetings between MMF and MPDC. Ensure all stakeholders are working to the same goal. • Meeting with MMF to obtain updated project timelines. 	Status On-track
				Comments/Update: <ul style="list-style-type: none"> • Continued monitoring of fundraising and project estimates to ensure timeline is accurate. 	*Trend 

Top Risk Report	Date	04/06/2025		
Risk Category: Project	Extreme	V High	High	
Owner(s): Chris Lee				
Risk description: Engagement: Insufficient or ineffective stakeholder, partnerships communication and engagement (the potential for a partner to fail to meet their obligations to a project/ lack of understanding, communication or commitment to the project)				Inh
Risk Appetite: Flexible Justified <u>Measured</u> Conservative Averse				Res
Key Controls: • Meetings – MMF & MPDC • Design Review Process				
Key Risk Indicators: • Schedule – delays • Decision making - efficiency (effective, ineffective)				
Significant Consequences:			Likelihood	
<ul style="list-style-type: none"> Misalignment with stakeholders, internal or external, partners, suppliers, contractors, expectations not met, design, unclear deliverables, operational requirements, community, leading to scope, time, cost, resource creep and potential project failure. Potential disputes causing delays or pauses a project E.g. material differences and plan changes. Operational future impacts, playground not fit for purpose leading to increased costs Brand & Reputation, negative individual, partner and community reactions. E.g. increased complaints, loss of confidence in Council 			Possible	
New/ Updated Controls:			Status	
<ul style="list-style-type: none"> Design plan has been reviewed by relevant MPDC staff. Regular meetings with MMF, MPDC, and contractors. Set of pre-approved contractors MPDC are willing to engage. 			On-track	
Comments:			*Trend	
<ul style="list-style-type: none"> MMF to procure equipment from pre-approved suppliers. Internal project manager has existing relationship with internal stakeholders, an understanding of their expectations, requirements and Council process working collaboratively to achieve objectives for council and community. 			↔	

Top Risk Report	Date	04/06/2025		<p>Significant Consequences:</p> <ul style="list-style-type: none"> Delays, uncertainty potentially leading to insufficient lead times for Procurement, Contracts, Consultants, Contractors, material/equipment. Rising costs for materials, contractors Insufficient staff capacity to run procurement contracts if staff are unavailable at key times for the project due to uncertainty around time/schedule. (limited resources and large list of projects to deliver) Potential increased future operational costs for facility if not what was anticipated Brand & Reputation, potential dissatisfaction, disgruntled suppliers assuming all procurement done by MPDC 	Likelihood
Risk Category: Financial	Extreme	V High	High		Possible
Owner(s): Chris Lee					
Risk description: Design. Concept design, exceeding allocated budget of \$1.5M (over budget)					
Risk Appetite: Flexible Justified Measured <u>Conservative</u> Averse					
Key Controls: <ul style="list-style-type: none"> Detailed design will include stages i.e. initial build of \$1.5M; phase 2 toilet renewal etc. 					
Key Risk Indicators: <ul style="list-style-type: none"> Monthly progress reports 					
				<p>New/ Updated Controls:</p> <ul style="list-style-type: none"> MMF are procuring playground equipment separately. (not part of MPDC procurement) 	Status
					On Track
				<p>Comments/Update:</p> <p>MMF to source playground equipment, will be to relevant safety standards and agreed with council. MMF will donate to council for future maintenance and renewals</p>	*Trend
					↔

Top Risk Report	Date	04/06/2025		Significant Consequences:	Likelihood	
Risk Category: Financial	Extreme	V High	High			
Owner(s): Manaia Te Wiata				<ul style="list-style-type: none"> Community funding doesn't achieve the current goal of \$1.1 million and the project team will either under deliver on the proposed scheme plan or could have potential impacts to quality (for alternative materials chosen to reduce cost impact) Cost projections of the current proposed concept design exceed the project budget. Ratepayer dissatisfaction for budget spent for playground if end result not what was anticipated resulting in negative individual and community reactions. E.g. complaints, loss of confidence in Council Significant delays to schedule 	Possible	
Risk description: External Funding: inaccurate or insufficient costing and contingency i.e. community funding doesn't achieve target for concept design						
Risk Appetite: Flexible Justified Measured Conservative Averse					New/ Updated Controls:	Status
Key Controls: <ul style="list-style-type: none"> Generate momentum with Community through sharing progress and programme. Increased partner/stakeholder engagement Matamata Futures Trust and MPDC collaborate closely to maximise opportunities. 					<ul style="list-style-type: none"> Delaying project until community funding is confirmed. Control communications to ensure we aren't releasing plans showing full extent of works. Have possible reductions of scope of works and changes in design to reduce equipment costs. Communication – updates to the community and stakeholders of status/progress 	
Key Risk Indicators: <ul style="list-style-type: none"> Monthly progress reports Schedule (Gantt chart or other) 	Comments/Update: <ul style="list-style-type: none"> Continued engagement with the community is essential to increase chance of securing funding for the project. The delay over the last year has seen some playground components decrease in price. 			*Trend 		

Top Risk Report	Date	04/06/2025		<p>Significant Consequences:</p> <ul style="list-style-type: none"> Negative individual and community reactions. E.g. increased complaints, loss of confidence in Council Ratepayer dissatisfaction for budget spent for playground if end result not what was anticipated resulting in negative individual and community reactions. E.g. complaints, loss of confidence in Council <p>Likelihood</p> <p>Possible</p>
Risk Category: Brand & Reputation	Extreme	V High	High	
Owner(s): Chris Lee		<p>New/ Updated Controls:</p> <ul style="list-style-type: none"> Drafting communications to provide update to the community on where funding and design is at. <p>Status</p> <p>On track</p>		
Risk description: Failure to manage community expectations for new playground (perception of insufficient or ineffective engagement and information administered by Council)				
Risk Appetite			<p>Comments:</p> <p>Council accepts that not all internal, external interactions, reactions or decisions will be positively received regarding the new Matamata Domain playground, however Council endeavours to keep the community well informed to manage expectations and avoid negative reactions where possible</p>	
<p>Flexible</p> <p>Justified</p> <p>Measured</p> <p>Conservative</p> <p>Averse</p>				
Key Controls:				
<ul style="list-style-type: none"> Comms Plan – This has been discussed, yet to finalise. Waiting to hear from MMF with update next week. 				
Key Risk Indicators:	<ul style="list-style-type: none"> Monthly progress reports Schedule Delays 			

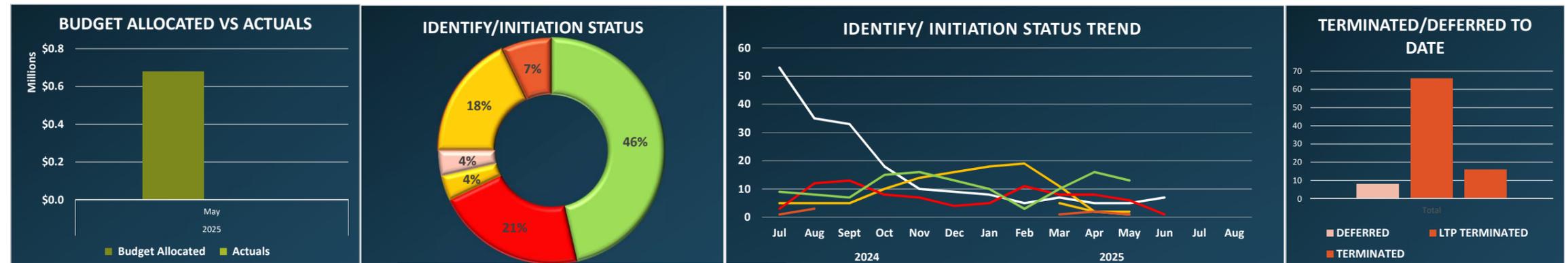
Risk Appetite Matrix

Appetite	Tolerance for Uncertainty	Trade Off	Philosophy and Choice
Flexible	Fully Anticipated	Willing	Philosophy: We will take justified risks Choice: Will choose option/s with highest return; accepting possibility of failure
Justified	Expect Some	Willing under the right conditions	Philosophy: Will take strongly justified risks Choice: Will choose to put at risk but will manage impact
Measured	Limited	Prefer to avoid	Philosophy: Preference for delivering expected outcome. Choice: Will accept if limited and heavily out weighted by benefits.
Conservative	Low	With extreme reluctance	Philosophy: Extremely conservative Choice: Will accept only if essential and limited possibility/extent of failure.
Averse	Extremely Low	Never	Philosophy: Avoidance of risk is a core objective Choice: Will always select the lowest risk option

MPDC Identify/Initiation Status Dashboard: Future Projects & Programs

Status Classification

NOT STARTED 5	Program or Project schedule not commenced or in initial stage of Identify. The need for the project, objectives, scope, budget may not be available or determined	AT RISK 1	Program or Project has moderate areas of risk that if not addressed will impact on one or more of the following: objectives, timeframe/schedule, scope, budget, resources. Project requires direction, decisions, assistance or support for project to progress as expected.	ACTION REQUIRED 6	Program or Project has multiple areas of risk or significant high risk that will impact any one or more of the following: objectives, timeframe/schedule, scope, budget, resources. Project may have stalled requiring direction, decisions for project to progress. If significant risk consideration may be required for project to be deferred or terminated to reduce risk to Council or failure of project.	ACHIEVABLE 13	Overall Program or Project progressing as expected or with minimal to low areas of risk that are not expected to impact one or more of the following: objectives, timeframe/schedule, scope, budget, resources.	COMPLETE 0	Program or project completed	DEFERRED 1	Postponed to a later time, practical reasons why a project cannot proceed at this time. E.g Availability of resources: people, materials, equipment, unforeseen difficulties, such as technical challenges or new technology, Financial or change in need, like availability of funds or funding no longer available	TERMINATED 2	Terminated during LTP process or Program or Project will not proceed. E.g Changing organisational priorities, project cannot or will not meet its objectives. Has been superseded or no longer required
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Projects estimated % Progress is reported over the life of the project - usually 1-3 years.
Programs estimated % progress is reported per financial year (usually 10 year programs)

Priority	Stage	Overall Status	Estimated Start	Estimated Finish	Est. % Completed Progress	Project	Budget	Time	Scope	Resources	Identify/Initiation Summary	Risk Summary
High	Initiation	NOT STARTED	May-25		0%	ID:359 Te Aroha Domain Redevelopment 25/26					No Update	No update
High	Initiation	ACTION REQUIRED	Apr-25		0%	ID:417 Matamata Swimzone Pools Ventilation 24/25					New Project set up underway. Unplanned works, Initiation commenced	Budget: to be determined Time: Schedule and timeline to be determined Scope: to be determined
High	Initiation	ACTION REQUIRED	Mar-25	Jun-26	5%	ID:348 Matamata Tills Road Sludge 24/26					Project Manager to be assigned for handover. Scope finalised	Budget: to be allocated Time: completion date June 26 Resources: Project Manager to be assigned, capacity to deliver
High	Initiation	ACTION REQUIRED	Nov-24	Jun-27	10%	ID:354 Te Aroha Water Treatment Plant Intake Consent, Upgrade, Resource Consent Renewals 24/27					Project Manager to be assigned for handover. Design complete.	Budget: to be allocated Time: Schedule to be determined Resource: Project Manager to be assigned,
High	Initiation	ACTION REQUIRED	Jul-24	Jun-25	0%	ID:403 BOF - Waitoa Water consultation planning 24/25					No project documentation recorded against project or reporting completed, no update for May 25.	Time: to be reviewed Scope: not finalised Risk register not complete
High	Initiation	ACHIEVABLE	Jul-24	Jun-26	12%	ID:297 Morrinsville Recreation Ground Masterplan 24/25					Project Manager and Sponsor have agreed to push this project out to the next financial year for delivery due to resource and timing constraints.	No high or above risks noted
High	Initiation	ACHIEVABLE	Jul-24	Apr-26	65%	ID:336 Te Aroha Stormwater Modelling/Planning 24/25					Stormwater models have been constructed. Initial flood maps developed. Phase 1 complete, phase 2 to commence in 25/26	Budget: to be allocated
High	Initiation	ACHIEVABLE	Feb-25	Jun-26	60%	ID:367 Matamata Stormwater Modelling/Planning 24/27					Stormwater models have been constructed. Initial flood maps developed. Phase 1 complete, phase 2 to commence in 25/26	Budget: to be allocated

High	Initiation	ACHIEVABLE	Apr-25		5% ID:418 Pohomihi Raw Water	▶▶▶▶	Initial assessments complete, developing scope,	Budget: to be allocated Time: schedule to be determined Scope: to be determined Resources: to be determined
High	Initiation	ACHIEVABLE	May-25	Jun-27	5% ID:369 Morrinsville - Wastewater Treatment Plant Resource Consent Upgrades 24/27	▶▶▶▶	RFQ completed, awaiting scope for the project from consultant.	Budget: to be allocated Time: schedule to be determined Scope: to be determined Resources: to be determined
High	Initiation	ACHIEVABLE	Oct-24	Jun-27	10% ID:408 Morrinsville Allen St Wastewater Pump Station Upgrade 26/27	▶▶▶▶	Project previously terminated as prioritised by Council during 24/34 LTP, works required and project reinstated. Options study completed as part of masterplan, scope to be developed early 25/26	Budget: to be allocated, available in 26/27 Time: to be determined Scope: to be determined Resource: to be determined
High	Initiation	ACHIEVABLE	Mar-25	Jun-27	5% ID:409 Te Aroha Falling Main Upgrade 25/27	▶▶▶▶	Project previously terminated as prioritised by Council during 24/34 LTP, initiation required to access risk of falling main potential failure, project reinstated. Procuring consultancy services for modelling and condition assessment and pipe and pipe bridges	Budget: to be allocated Time: to be determined Scope: to be determined Resource: to be determined
High	Initiation	TERMINATED	Sept-24	Jun-27	ID:308 Long Term Plan 27-37		Removed as a Program. Formally reported to E/Team, RAC/Council	
High	Initiation	TERMINATED	Feb-25		ID:306 Pre-Election Report 24/25		Removed as a Program, formally reported to E/Team and sent to elected members for information	
Low	Initiation	NOT STARTED			0% ID:332 Matamata - Tower Road Pedestrian 24/25		Led by developer pending timing of subdivisions progressing	
Low	Initiation	NOT STARTED	Aug-25	Jun-26	0% ID:366 Stormwater Treatment District-wide Upgrades 25/26	▶▶▶▶	Waiting for feedback from Regional Council before scoping or requirements can commence, Budget available July 25	Budget: to be allocated Time: Possible delays. Dependant on information from Regional Council Scope: Insufficient information known to progress requirements Resources: to be determined
Low	Initiation	NOT STARTED			0% ID:331 Matamata - Station to Peria Road Link 24/28	▶▶▶▶	Led by developer pending timing of subdivisions progressing	Budget: to be allocated Time: to be determined Scope: to be determined Resources: to be determined
Low	Initiation	NOT STARTED			0% ID:333 Matamata - Hinuera to Station Road Link 24/27	▶▶▶▶	Led by developer pending timing of subdivisions progressing	Budget: to be allocated Time: to be determined Scope: to be determined Resources: to be determined
Low	Initiation	ACHIEVABLE	Apr-25	Jun-26	0% ID:377 Stormwater Reticulation District-wide Renewals 25/26	▶▶▶▶	Preliminary discussions started to develop the scope. Budget available 25/26	Budget: to be determined Time: schedule to be determined Scope: to be determined Resources: to be determined
Low	Initiation	DEFERRED			0% ID:378 Morrinsville Scotts Road Water Treatment Plant Compliance Upgrades 25/26		To be deferred, no requirement currently to do, and budget to be reallocated to Morrinsville ID: 369	
Medium	Initiation	ACTION REQUIRED	Jul-24	Jun-26	0% ID:382 Te Aroha Office Building Upgrade 24/25	▶▶▶▶	Project Manager to be assigned to lead and monitor project	Time: project will not be completed by 30th June 25, contract award, construction and completion still to be completed Scope: requirements not defined Resources: no PM assigned, workloads of existing Project Managers very high
Medium	Initiation	ACTION REQUIRED	Mar-25	Jun-27	10% ID:343 Water Loss Strategy Implementation 24/28	▶▶▶▶	Project Manager to be assigned for handover. Scope completed	Budget: to be allocated Time: to be determined Resource: to be determined
Medium	Initiation	AT RISK			0% ID:416 Te Miro Tree Harvesting	▶▶▶▶	Further information requested from Council. Consultant to be engaged to complete a peer review and undertake financial analysis for viability for Council to proceed. CEO delegated to make decision pending peer review to proceed with project or not	Budget: to be determined Time: to be confirmed Scope: requirements to be confirmed Resource: Project Manager To be assigned
Medium	Initiation	ACHIEVABLE	Feb-25	Feb-26	2% ID:334/2 Morrinsville RTS Upgrade 24/26	▶▶▶▶	Scope for works to be determined for 25/26	Budget: to be allocated Time: to be determined Scope: to be determined
Medium	Initiation	ACHIEVABLE	Jul-24	Jun-27	2% ID:335 Morrinsville - Stormwater Upgrades 24/27	▶▶▶▶	Budget adjusted and phased over 2 years. Draft options report available and memo report on findings will be submitted to CEO. Currently upgrading Avenue Rd stormwater drain while options for remainder of project determined	Budget: to be allocated Time: Delays as options to be reconsidered Scope: to be determined Resources: to be determined
Medium	Initiation	ACHIEVABLE	Apr-25	Jun-27	30% ID:355 Te Poi Water Treatment Plant Resource Consent Renewal 24/26	▶▶▶▶	Consultant appointed. Options study for water source to be completed	Budget: to be allocated Time: Schedule to be determined Resource: to be determined
Medium	Initiation	ACHIEVABLE			2% ID:368 Matamata - Tower Road Pump Station and Rising Main 25/27	▶▶▶▶	Scoping to commence, budget available July 25	Budget: to be allocated Time: Schedule to be determined Scope: to be determined Resource: capacity No risk register completed
Medium	Initiation	ACHIEVABLE	Feb-25	Jun-26	5% ID:341 Consumer Water Meter Installation 24/25	▶▶▶▶	Initial scoping continuing	Budget: to be allocated Time: schedule to be determined Scope: to be determined Resources: to be determined

MPDC Project Status Dashboard

Status Classification

NOT STARTED 0	Program or Project schedule not commenced or in initial stage of Identify. The need for the project, objectives, scope, budget may not be available or determined	AT RISK 5	Program or Project has moderate areas of risk that if not addressed will impact on one or more of the following: objectives, timeframe/schedule, scope, budget, resources. Project requires direction, decisions, assistance or support for project to progress as expected.	ACTION REQUIRED 7	Program or Project has multiple areas of risk or significant high risk that will impact any one or more of the following: objectives, timeframe/schedule, scope, budget, resources. Project may have stalled requiring direction, decisions for project to progress. If significant risk consideration may be required for project to be deferred or terminated to reduce risk to Council or failure of project.	ACHIEVABLE 23	Overall Program or Project progressing as expected or with minimal to low areas of risk that are not expected to impact one or more of the following: objectives, timeframe/schedule, scope, budget, resources.	COMPLETE 3	Program or Project completed	DEFERRED 0	Postponed to a later time, practical reasons why a program or project cannot proceed at this time. E.g Availability of resources: people, materials, equipment, unforeseen difficulties, such as technical challenges or new technology, Financial or change in need, like availability of funds or funding no longer available	TERMINATED 4	Terminated during LTP process or Program or Project will not proceed. E.g Changing organisational priorities, project cannot or will not meet it objectives. Has been superseded or no longer required
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Projects estimated % Progress is reported over the life of the project - usually 1-3 years.
Programs estimated % progress is reported per financial year (usually 10 year programs)

Priority	Stage	Overall Status	Estimated Start	Estimated Finish	Est. % Completed Progress	Project	Budget	Time	Scope	Resources	Project Summary	Risk Summary
High	Planning	ACTION REQUIRED	Sept-24			10% ID:388 Wall at RSA Morrinsville 24/25	▶	▶	▶	▶	Staff collating background information on this project to date. Design prepared by BCD for a new wall being reviewed.	Budget: Budget to be determined and allocated Time: to be determined Scope: requirements to be determined Resource: workload, capacity and availability. Risk register to be completed

High	Planning	ACTION REQUIRED	Feb-25	Jun-26	15% ID:410 M365 Implementation	<ul style="list-style-type: none"> Business requirements interviews completed and draft document progressing well DWR Training kick-off held Datacom SharePoint kick-off held Alternative duplicate account resolution tested Win11 upgrades progressing well General project update comms included in the mid-April Bulletin and published to the Intranet Duplicate account merge users identified and preparatory comms sent 	<ul style="list-style-type: none"> Budget: budget to be determined, costs being assessed Time: delays in schedule due to connectivity issues Scope: requirements to be worked through for clarity Multiple High risks to IT, Operations
High	Planning	ACTION REQUIRED	Jul-24	Dec-25	10% ID:247 Destination Playgrounds - Matamata Domain 24/25	<ul style="list-style-type: none"> Meetings set for Friday 6 June to discuss next steps with Matamata Futures Trust (MMFT) and for 11 June with MMFT, CEO, Mayor, Asset & Project Manager and Project Manager. Draft procurement documentation to be completed when we receive the "for construction" drawings. Matamata Futures Trust have confirmed they have raised approximately \$900k. Latest Quality Surveyor (QS) costings for the playground sit at \$2.7m. Potential \$300k deficit to be addressed 	<ul style="list-style-type: none"> Time: delays, timeframe may require further review, was Aug 25, now Dec 25, dependant on fundraising from Matamata Futures and procurement. PM also on leave July, Aug 25. Scope: to be finalised once funding finalised High risk for reputation: managing community expectations that playground will be complete by Dec 25
High	Planning	ACTION REQUIRED	Jul-24	Apr-25	85% ID:263 Rollenston Street Intake (Permanent) 23/24	<ul style="list-style-type: none"> Consenting stage underway. Iwi push back encountered, working with them on solutions. Additional consultation required 	<ul style="list-style-type: none"> Budget: additional required for further consultation with IWI Time: may require additional time due to extended consultation required Scope: may require variation pending consultation
High	Planning	ACHIEVABLE	Jul-24	Aug-25	30% ID:396 BOF - Morrinsville - State Highway Crossing near Lorne Street 24/25	<ul style="list-style-type: none"> Feasibility completed and preliminary design progressing. Procurement underway and estimated construction July 25. Timeframe was Jun 25, now Aug 25 	<ul style="list-style-type: none"> Time: reviewed, now Aug 25 No high or above risks noted
High	Planning	ACHIEVABLE	Nov-24	Oct-25	5% ID:304 Davies Park - Lockerbie Estate - New Toilets 24/25	<ul style="list-style-type: none"> Approval of direct appointment to Exeloo, unit has been ordered. 	<ul style="list-style-type: none"> Time: Project due for completion June 25, reviewed and updated to Oct 25. Delays due to needing to engage a surveyor to satisfy set back requirements for resource consent that were not expected.
High	Delivery	ACTION REQUIRED	Jul-24	Jun-28	5% ID:414 Desludging - Te Aroha and Matamata 24/27	<ul style="list-style-type: none"> Project Manager to be assigned for handover. Matamata prioritised with partial desludging works being completed as part of the ID:244 Matamata Wastewater Treatment Plant Upgrade project. Approval from E-team to be confirmed for recommendation to complete 	<ul style="list-style-type: none"> Budget: to be allocated Time: schedule to be determined Scope: to be determined Resources: Project Manager to be assigned
High	Delivery	ACTION REQUIRED	Jul-24	Mar-25	85% ID:381 Closed Landfills Pump Station Upgrade Waihou/Morrinsville Leachate 23/24	<ul style="list-style-type: none"> A report from ERTS has shown the Waihou leachate is flowing past the interceptor trench and into the stream. Estimated at 20-30m3 per day. The new flow meter has shown this could be accurate. 5 test holes have been dug to ascertain how bad the trench is, a hydrologist and structural engineer asked to design a proper trench. 	<ul style="list-style-type: none"> Budget: review required for additional works Time: schedule and timeframe to be reviewed Scope: to be updated to reflect additional works required Very high risk of non compliance, environmental, leachate is flowing into the river, potential for fines. WRC are aware of situation
High	Delivery	AT RISK	Dec-24	Aug-24	35% ID:402 BOF - Waters Asset Data Improvement 24/25	<ul style="list-style-type: none"> Pipe Bridges: Pricing and scope for the visual inspections and estimated completion June 25. Water and Wastewater Manhole Inspections: Expressions of Interest received, RFQ to follow Stormwater Pond Inspections: scope to be reviewed to ensure it meets requirements 	<ul style="list-style-type: none"> Time: Timeframe to be revised due to delays in scoping requirements (resource capacity) Resources: capacity to deliver, conflicting priorities Risk register to be completed
High	Delivery	AT RISK	Jul-24	May-25	75% ID:260 Tahuna New Bore 23/24	<ul style="list-style-type: none"> Still on hold awaiting completion of bore at main Water Treatment Plant site. 	<ul style="list-style-type: none"> Time: delays due to dependency with Bore 2 being operational before continuing with project. Due for completion May 25, revision of timeframe Budget: to be allocated Time: Due for completion June 25
High	Delivery	AT RISK	Dec-24	Jun-25	95% ID:401/1 BOF - Water Services Delivery Plan 24/25	<ul style="list-style-type: none"> Current scope is complete, awaiting report finalisation. Due for completion June 25 	<ul style="list-style-type: none"> Timeframe: must be completed by June 25
High	Delivery	AT RISK	Jul-24	Jun-25	82% ID:249 RTS Management & Operations - External to MPDC In-House	<ul style="list-style-type: none"> Project must be completed by 30 June 25 Administration: 73% complete Contractors: 100% complete Recruitment: 89% complete Recruited eight permanent roles, one casual role. MPDC still to recruit one permanent part-time and two casual staff IT Infrastructure: 67% complete. Contractor has installed Starlink internet connections at each RTS site and tidied up existing IT equipment. IT placing order for computers Equipment: 81% complete Telehandler estimated delivery 20 June 25, Ute ordered 	<ul style="list-style-type: none"> Very High risks for Financial and Operational, if project does not meet timeframe additional costs will be incurred, operations may be interrupted. Safety/Wellness, working with plant, equipment and machinery

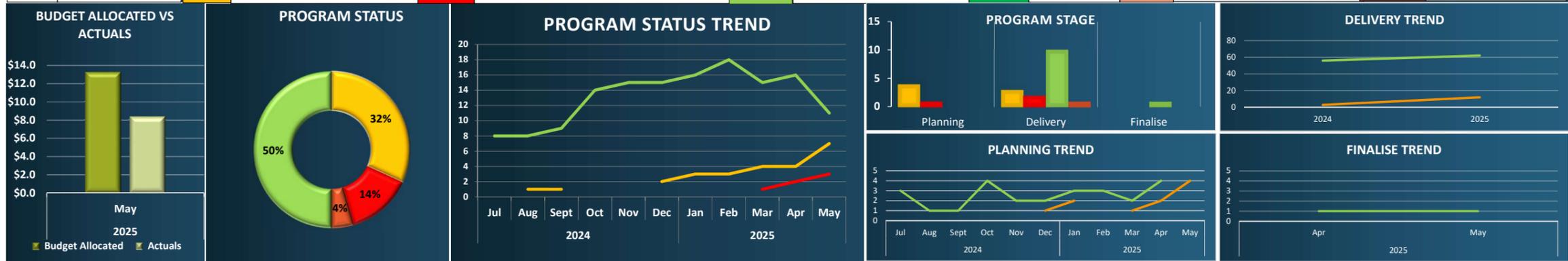
High	Delivery	AT RISK	Aug-24	May-25	90% ID:254 Te Aroha Water Treatment Plant Retaining Wall and Washout Issues 23/24	▶ ▶ ▶ ▶ ▶	Site visit with Babbage Consultants to design retaining wall under clarifiers Security fencing and gates to start in June 25	Time: schedule timeframe may require review - project was due for completion May 25
High	Delivery	ACHIEVABLE	Jul-24	Jul-25	40% ID:226 BOF - Matamata - Enhance Matamata Connectivity 24/25	▶ ▶ ▶ ▶ ▶	E-team approved Tender evaluation report and recommendation to award contract to Cambridge Construction Company. Work started on the 26th May on the new footpath on Burwood Rd between Rowan Pl and Kaimai Drive.	High risks for Health & Safety: Traffic, underground utilities and mobile equipment
High	Delivery	ACHIEVABLE		Aug-25	32% ID:407 Morrinsville Office Building Upgrade 24/25	▶ ▶ ▶ ▶ ▶	Tender evaluation and award recommendation approved by E-Team. Contract has been awarded to Begovich Builders Ltd. 3 contractors provided quotations for this work. Construction is scheduled to start on June 9th.	High risks to Safety/Wellness, injury to staff, public, contractors due to construction High risk for procurement: clarity for contract specifications/scope of work
High	Delivery	ACHIEVABLE	Sept-24	Jun-25	50% ID:243 School Travel Plan Implementation 24/25	▶ ▶ ▶ ▶ ▶	Road Safety Bear Programme delivered, on May 28, run for Year 1-4 students. Bike and scooter skills training Bike and scooter training in partnership with Youthtown will help students ride safely. Scheduled in June 2025 for delivery. Infrastructure improvements – signs and maps "Stay Put" signs were installed on Studholme Street near the school to improve safety. Speed limit maps were also made to show the proposed 30km/h zones.	No high or above risks noted
High	Delivery	ACHIEVABLE	Jul-24	Sept-25	50% ID:262 Tawari Water Treatment Plant - Replacement Caustic Soda System 23/24	▶ ▶ ▶ ▶ ▶	RFQ out to market, tank ordered	Risk register not complete
High	Delivery	ACHIEVABLE		Dec-25	50% ID:266 Matamata South (Burwood Rd) Bore Upgrade 23/24	▶ ▶ ▶ ▶ ▶	Budget increase approved to progress to construction phase.	High risk, Non-compliance with DWQAR
High	Delivery	ACHIEVABLE	Jan-25	Jun-25	85% ID:411 Tahuna Bore 1 Re-establishment 24/25	▶ ▶ ▶ ▶ ▶	Step Testing on new Bore A	No high or above risks noted
High	Delivery	ACHIEVABLE	Jul-21	Dec-25	70% ID: XX1 Wastewater Reconsenting 20/21	▶ ▶ ▶ ▶ ▶	No progress to report this month	Budget: May require additional, consent hearing costs not part of original budget. To be confirmed Time: delays due to waiting for new National WW Treatment Standards for application to be confirmed or altered. Hearing & Consent now on hold
High	Delivery	ACHIEVABLE	Jul-22	Jun-26	70% ID:244 Matamata Wastewater Treatment Plant Upgrade 24/26	▶ ▶ ▶ ▶ ▶	The Enabling Works Contract is now completed with the new building platform being in place. Site karakia was undertaken 27/5 ahead of the Main Civil Works contract anticipated start in June. (working final documentation collation to enable the signing of the contract) Budget Increase was approved by Council on 28/5 following a successful site visit with Elected members.	Budget: insufficient due to contact costs and unknown consent requirements and standards. Sludge volumes underestimated by contractor. Comprehensive Wastewater Discharge Consent yet to be obtained, working through opposed submitters and hearing date requested from Waikato Regional Coouncil Scope: scope creep, plant may not meet consents requirements and standards that are currently unknown until 2025 High risks: Legal & Regulatory for non compliance of plant and environmental compliance. Operational, insufficient power supply getting upgraded. Health & Safety, machinery
High	Delivery	ACHIEVABLE	Jul-24	Jun-25	80% ID:242 BOF - Matamata - Matamata/Morrinsville Accessibility Improvements 24/25	▶ ▶ ▶ ▶ ▶	Matamata works completed. Canada/Anderson intersection is complete. Thames/Canada, Thames/Moorehouse and Thames/Lorne intersections are ready for asphalt surfacing. Morrinsville works are progressing well. On track to finish works by the beginning of June.	No high or above risks noted
High	Delivery	ACHIEVABLE	Dec-21	Oct-25	65% ID:XXX Te Aroha Wastewater Fine Screens 23/24	▶ ▶ ▶ ▶ ▶	MPDC tasks completed- relocating of the S:can unit and heat pump to clear the area for the new screen. Concept received of the structural design, changes to be made. Procurement and assembly of the new screen off-site.	High operational risk of further damage to existing membranes
High	Delivery	ACHIEVABLE	Jul-24	Jun-25	95% ID:303 Matamata Domain - New Toilets 24/25	▶ ▶ ▶ ▶ ▶	Power installed, waiting for electricity provider to allow connection. Received and agreed wrap design, expect the file by the end May. Signwriters are ready to install as soon as they receive and weather permits.	Time: delays on wrap, timeframe revised from Feb 25, to June 25

Risk Level	Phase	Start	End	Progress	ID/Project Name	Notes	Risks
High	Delivery	Feb-23	Feb-26	40%	ID:240 Matamata Sports Stadium 24/25	Funding grants/subsidies to date: \$6,880,000, Council contribution \$3,000,000. Project Cost estimates \$11,186,586. Ongoing fundraising and applying for funding where possible. Building Consent issued. Enabling works complete. Foundations poured and started to stand steelwork. Finished colour palette yet to be finalised. MoE weather tightness review complete and plans updated. Expecting high level drawings in June for cultural narrative design following consultation with IWI and designers. Boundary fence estimated start 7 July, approx. two weeks to complete in consultation with Kowhai St residents.	Budget: Council have accepted the risk for uncertainty of external funding applications being approved and the amount granted vs applied for and will cover shortfall if any. High risks for Brand & Reputation if community expectations and funding partners are not managed appropriately, Operational
High	Finalise			99%	ID:334 Waihou RTS - Minor Upgrades 24/25	Physical works complete Dec 24. Finalisation of documentation and capitalisation to be completed	No high risks or above noted
High	Finalise	Jun-23	May-25	99%	ID:277 Waihou Wastewater Treatment Plant Upgrade 23/24	Capitalisation, project close out report nearing completion	No residual risks rated High or above currently identified
High	Finalise	Jul-24	Jun-25	95%	ID:283 Tahuna Wastewater Treatment Plant Alkalinity Dosing 23/24	Finalisation documentation and capitalisation underway	Time: Schedule delays due to contractor workload, timeframe reviewed No risk register
High	Finalise	Jun-22	Sept-25	99%	ID:251 Morrinsville Lockerbie Bore Pump and Water Treatment Plant 23/24	Project in defects period. Main construction work capitalised W58731, new WO to cover remaining costs until the end of the defects period (Sep 2025). Filtec undertaken hypo dosing fixes on site- awaiting testing to see if the issue is resolved. Performance Stage 2 testing pending results of hypo fix.	Time: revised timeframe due to defects period, was June 25, now Sept 25 No high or above risks identified
High	Completed	Jul-24	May-25	100%	ID:349 Morrinsville - North Water Retic Upgrade 24/25	Complete	Project complete
High	Completed	Nov-23	Apr-24	100%	ID:250 Morrinsville Water Treatment Plant Alum Tank Renewal 23/24	Project handover and capitalisation complete.	Project complete
Medium	Planning	Jun-25	Jun-26	50%	ID:342 HSNO Upgrades 24/26	Project Manager to be assigned for handover. 60% of schedule finalised.	Budget: to be allocated Resources: to be determined
Medium	Planning	Jul-24	Sept-25	25%	ID:406 Maea Fields Playground 23/24	Dependant on developer Final design signed off for playground and landscaping	Time: delays due to works part of new development - dependency
Medium	Planning	Oct-24	Jun-26	20%	ID:328 Speed Management Plan Implementation 24/26	Budget increase of 170k from approved submission. Timeframe revised. Letters to schools and Boards of Trustees informing them about the proposed speed limit changes outside school gates. Updated the Council website with the latest speed management information. Consultants to deliver speed limit maps for areas surrounding schools.	No high or above risks noted
Medium	Delivery			25%	ID:419 Stormwater Districtwide	Works at Te Aroha Boat Ramp drain	No high or above risks noted
Medium	Delivery	Oct-24	Oct-25	75%	ID:252 Gross Pollution Monitoring (Conductivity and PH Probes) 23/24	Morrinsville analysers complete, AUF complete. Te Aroha analysers in delivery phase. Potential to be delayed due to availability of resources (Contractors).	No high or above risks noted
Medium	Delivery	Nov-24	Sept-25	65%	ID:279 Te Aroha Wastewater Treatment Plant Fencing 23/24	Outline Plan of works approved. Procurement plan approved. Quotes received and evaluated. TA WWTP Fencing now awarded, 6 week construction timeframe commencing 16th June on site.	No high or above risks noted
Medium	Completed	Aug-24	May-25	100%	ID:281 Terminus Wastewater Pump Station Flowmeter Installation 23/24	Complete and capitalised	Complete
TERMINATED	Delivery	Oct-24	Feb-26 (blank)		ID:305 Triennial Elections 24/27	Removed as a Program. Formally reported to E/Team, RAC/Council	
TERMINATED	Delivery	Jul-24	Jun-27 (blank)		ID:316 BOF - Community Led Initiatives Grant Program 24/27	Removed as a Program. Formally reported to E/Team, RAC/Council	
TERMINATED	Delivery	Oct-24	Jun-27 (blank)		ID:318 Pride of Place 24/27	Removed as a Program. Formally reported to E/Team, RAC/Council	
TERMINATED	Delivery	Oct-24	Jun-27 (blank)		ID:379 Climate change river map implementation 24/27	Removed as a Program. Formally reported to E/Team, RAC/Council	

MPDC Program Status Dashboard

Status Classification

NOT STARTED 0	Program or project schedule not commenced or in initial stage of Identify. The need for the project, objectives, scope, budget may not be available or determined	AT RISK 7	Program or Project has moderate areas of risk that if not addressed will impact on one or more of the following: objectives, timeframe/schedule, scope, budget, resources. Project requires direction, decisions, assistance or support for project to progress as	ACTION REQUIRED 3	Program or Project has multiple areas of risk or significant high risk that will impact any one or more of the following: objectives, timeframe/schedule, scope, budget, resources. Project may have stalled requiring direction, decisions for project to progress. If significant risk consideration may be required for project to be deferred or terminated to reduce risk to Council or	ACHIEVABLE 11	Overall Program or Project progressing as expected or with minimal to low areas of risk that are not expected to impact one or more of the following: objectives, timeframe/schedule, scope, budget, resources.	COMPLETE 0	Program or Project completed	DEFERRED 0	Postponed to a later time, practical reasons why a program or project cannot proceed at this time. E.g Availability of resources: people, materials, equipment, unforeseen difficulties, such as technical challenges or new technology, Financial or change in need, like availability of	TERMINATED 1	Terminated during LTP process or Program or Project will not proceed. E.g Changing organisational priorities, project cannot or will not meet its objectives. Has been superseded or no longer
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Projects estimated % Progress is reported over the life of the project - usually 1-3 years.
Programs estimated % progress is reported per financial year (usually 10 year programs)

Priority	Stage	Overall Status	Estimated Start	Estimated Finish	Est. % Completed Progress	Program	Budget	Time	Scope	Resources	Program Summary	Risk Summary
High	Delivery	ACTION REQUIRED	Jul-24	Jun-25	20%	ID:338 Wastewater Plant Renewal Programme 24/34	▶▶▶▶	▶▶▶▶	▶▶▶▶	▶▶▶▶	Districtwide schedule 20% complete, Initial indication is that 30% will be undelivered come July 25. Resourcing issues hindering delivery of program and clarification of scope required for some activities	Time: Delays to schedule due to resourcing capacity, to be reviewed Resources: Workload capacity Scope: clarification for some activities required Risk register to be completed
High	Delivery	ACTION REQUIRED	Jan-25		0%	ID:412 IT Capital Works Program	▶▶▶▶	▶▶▶▶	▶▶▶▶	▶▶▶▶	IT Sophos Firewall Upgrade - physical works complete, activity to be capitalised IT Infrastructure Equipment - Matamata Office	Budget to be determined Time: schedule and timeline to be completed
High	Delivery	AT RISK	Jul-24	Jun-25	36%	ID:324 Drainage Renewals Program 24/34 - Subsidised	▶▶▶▶	▶▶▶▶	▶▶▶▶	▶▶▶▶	Gunn, Alexander, Ngarua Road complete. Contracts progressing for Morrinsville - Tahuna, Morrinsville - Walton rd. Henry Watson, Hutchinson, Valley, Gould Rd Culverts	Time: due for completion Jun 25. to be revised. Schedule tracking behind due to delays in funding and budget allocations
High	Delivery	AT RISK	Oct-24	Jun-25	37%	ID:321 District-wide Footpaths Program 24/34 - Subsidised	▶▶▶▶	▶▶▶▶	▶▶▶▶	▶▶▶▶	Programmed footpath renewal works completed in Hinuera, Matamata, Waharoa, Morrinsville, Tahuna, Waitoa. Contractor currently working in Te Aroha.	Time: due for completion Jun 25. to be revised. Schedule tracking behind due to delays in funding and budget allocations No risks noted high or above
High	Delivery	ACHIEVABLE	Jul-24	Nov-25	50%	ID:345 Water Plant Renewals Program 24/34	▶▶▶▶	▶▶▶▶	▶▶▶▶	▶▶▶▶	Matamata - schedule 18% complete Morrinsville - schedule complete 7% Te Aroha - schedule complete 20% Programme timeframe adjusted to Nov 25 due to late preparation of schedule and resource capacity to deliver	Time: delays in schedule preparation, timeframe was Jun 25 now Nov 25 Resources: workloads, availability of resources No risk register completed
High	Delivery	ACHIEVABLE		May-26	85%	ID:346 Water Retic Renewals Program 24/34	▶▶▶▶	▶▶▶▶	▶▶▶▶	▶▶▶▶	Matamata - schedule 100% complete (7 tasks) Morrinsville - schedule 95 % complete (2 tasks) Te Aroha - 65% of schedule complete (3 tasks) Currently identifying the next selection of mains to be renewed through to May 26 which is the end of the contract.	Time: revised to end of contract May 26 No high or above risks noted

High	Delivery	ACHIEVABLE	Jul-24	Jun-25	80% ID:294 Building & Housing Renewals Program 24/34	Te Aroha - schedule 98% complete. 3 activities removed as scope not complete and estimates unavailable. Te Aroha long shed and fire shed roof replacement and exterior cladding, Lawrence Ave toilet block. Matamata - schedule 43% complete - 4 Firth Tower projects to be re-scoped to possibly advertise/tender/construct as a single contract - scheduled for July 25 Morrinsville - schedule 95% complete	Time: schedule delays for Matamata due to resource capacity. Scope: reduction in scope for schedule of activities. 3 removed No risks High or above noted
High	Delivery	ACHIEVABLE	Jul-24	Jun-25	91% ID:319 Pavement Renewals Program 24/34 - Subsidised	Package 1 complete. Gunn Rd, Snell Street Package 2: complete. Alexander and Ngarua Road Package 3: Morrinsville-Walton Road underway	Very High risks for Safety/Wellness(working on the road/traffic) High Risks for Safety/wellbeing (working around power lines/gas/mobile plant, hazardous substances and bitumen)
High	Delivery	ACHIEVABLE			72% ID:322 Traffic Services - Streetlight poles, posts, signs Program 24/34 - Subsidised	Ongoing progress Sign Renewals: various locations district wide Road Markings: various locations district wide, to be completed during summer months Street lighting: various locations district wide	No high or above risks noted
High	Delivery	ACHIEVABLE	Jul-24	Jun-25	60% ID:390 EPH Program 24/34	Self funded Program Te Aroha: 7/87 Centennial Ave , 2/9 Boundary Street complete. 10/9 Boundary St underway Morrinsville: 2/4 McPherson Drive - complete Matamata: 1/55 Rata Street, 4,5,6 Rawhiti St complete 3/40 Rawhiti Ave, 6/17 Mangawhero Rd underway	No high or above risks noted
High	Delivery	ACHIEVABLE	Jul-24	Jun-25	90% ID:295 District Pools & Spa Plant Renewals Program 24/34	Te Aroha Mineral Spas schedule 85% complete Swim Zone Matamata schedule 98% complete Swim Zone Morrinsville schedule 100% complete Swim Zone Te Aroha schedule 100% complete Unplanned works: compliance for bore well head upgrades for Mokena and Wilson Street, work scheduled to occur before end of financial year. SZMM pool painting and filter tank repair completed (operational cost) No progress in May to report. Delivered via contract and schedule focusing on Te Aroha 24/25.	High risk to project: unanticipated asset failure resulting in deferrals to schedule or unanticipated costs
High	Delivery	ACHIEVABLE	Jul-24	Jun-25	95% ID:339 Wastewater Reticulation Renewal Programme 24/34	Removed as a Program. Formally reported to E/Team, RAC/Council Improvements at the Diagonal/Alexandra intersection. Define scope, consultant to draw up proposed safety improvements for Roading team implementation	No high risks or above noted Removed
High	Delivery	TERMINATED	Jun-24	Jun-25	(blank)	ID:309 Annual Plan Program 24/34	Removed
Low	Planning	AT RISK	Oct-24	Jun-25	20% ID:327 Safety Improvements Program 24/34 -Roads to Zero	Scoped three locations for upcoming street lighting upgrades. 1.Walkway near Hetana Street. 2.Carroll Street, Waharoa. 3.Street light near the bus stop on Ward Street. Consultant is currently working on the specifications and design for the lighting.	Time: Delays and workload capacity. Timeframe to be reviewed, currently estimated June 25 completion. Resources: workloads/capacity to deliver
Low	Planning	AT RISK	Nov-24	Jun-25	5% ID:326 Local Improvements - Streetlighting	Scoped three locations for upcoming street lighting upgrades. 1.Walkway near Hetana Street. 2.Carroll Street, Waharoa. 3.Street light near the bus stop on Ward Street. Consultant is currently working on the specifications and design for the lighting.	Time: Delays due to workload capacity. Timeframe to be reviewed, currently estimated June 25 completion.
Medium	Planning	ACTION REQUIRED	Aug-24	Jun-25	20% ID:337 District-Wide Infiltration and Inflow Reduction Program 24/34	Project Manager to be assigned for handover. Scoping finalised, schedule preparation 80% completed, handover to project manager for delivery in 25/26	Budget: to be allocated Resources: to be determined
Medium	Planning	AT RISK	Jul-24	Jun-25	60% ID:296 Street Furniture Replacement Program 24/34	Manufacture of barriers in progress. Delays in Procurement, supplier undertaking SHE prequalification to enable installation of the barriers. Unlikely timings will work with current Thames St overnight road closures so investigating TM requirements for installation outside this period.	Budget: to be allocated Time: Completion due June 25
Medium	Planning	AT RISK			40% ID:299 Playground Renewals Program 24/34	RFP documentation, Procurement plan and Contract for Services being reviewed. Will be sent out as a 2 year contract with the right to renew for a further 1 year. No expenditure or physical works will be delivered in 24/25.	Time: due for completion June 24 No high or above risks noted
Medium	Delivery	AT RISK	Jul-24	Jun-25	20% ID:323 Unsealed Roads Program 24/34 - Subsidised	No update for May 25. Resheeting unsealed roads as required, best completed during Autumn / Winter when its not so dry.	Time: due for completion Jun 25. to be revised. No risks noted high or above
Medium	Delivery	ACHIEVABLE	Jul-24	Jun-25	85% ID:302 Building, Parks & Open Spaces Bulk Fund Program 24/34	Parks & Reserves schedule: 70 % complete District-wide Park & Wayfinding Signage: Signage at suppliers being made, once complete installation to occur Community Facilities schedule: 100% complete Cemeteries schedule: 50% complete. Te Aroha cemetery walls have been constructed, just waiting for the gates to be manufactured (on order, due June)	Time: Due June 25. Delays to gate delivery/installation may require estimated completion reviewed for program No high or above risks noted
Medium	Delivery	ACHIEVABLE	Nov-24	Jun-25	44% ID:325 Structure Renewals Program 24/34 - Subsidised	Structural components replacement work for Bridge 201 on Buckland's Rd	No high or above risks noted
Medium	Finalise	ACHIEVABLE	Jul-24	Jun-25	95% ID:298 Tracks & Track Structures Renewal Program 24/34	Construction completed. Awaiting invoice then can complete Asset Update Form and capitalise project. 7% budget overspend	Budget: Overspend to be addressed

Local Electoral Readiness W.O.F.

These questions are taken from the Taituarā “Local Electoral Readiness Checklist” published in December 2021. The checklist has been prepared by the Taituarā Electoral Subcommittee to help Electoral Officers to ensure nothing is missed in the lead-up to the first of the milestones in the triennial electoral process.

As Electoral Officers (EO) accountability is to the Chief Executive. The checklist is intended to help Electoral Officers identify any “risk factors”, assist as an aide-memoire and is designed as a tool to provide the Chief Executive with assurance that our election process is on track or to advise of action yet to be taken.

Date: 4 June 2025
Completed by: Tamara Kingi (Deputy EO)
Reviewed by: Warwick Lampp, EO

Appointment of Officers			
	Question	Status	Comments
1.	Has your local authority appointed an electoral officer?	Complete	Council has appointed Warwick Lampp, of Electionz.com in this role for 2025.
2.	Have you, as the electoral officer, appointed a deputy electoral officer?	Complete	Tamara Kingi (Governance Team Leader, MPDC) will undertake this role in 2025.
3.	Are current delegations (i.e. made after 31 January 2025) under Section 14(2) of the LEA in place for: (a) Electoral Officer (b) Deputy Electoral Officer (c) Electoral Officials	Underway	Yes. Electoral Officials will be completed when they undertake Special Vote training.

4.	If you answered 'No' to any of questions 1 - 3 please describe the steps you are taking to ensure officers are in place and have made the necessary declarations, and by when.	Not applicable	
Training & professional development			
	Question	Status	Comments
5.	Have you, or any of the staff involved in local elections, attended the Taituarā electoral officers training (held in November 2024)?	Complete	Tamara Kingi and Warwick Lampp, attended the two-day training in Wellington in November 2024.
6.	If Datam (NZ post) is your printer and mail house for the elections, have you and/or electoral staff had VOTEXT training?	Not applicable	Election Services staff are considered high end users of VOTEXT – Training for Election Services not required. MPDC staff are not required to use VOTEXT – Training not required.
7.	If you are using VOTEXT directly (i.e. not via NZ Post or contracted services), have you had VOTEXT training, etc.?	Not Applicable	As above.
8.	Will there be a regional Electoral Officers Forum? If yes, who is point of contact and when is the first meeting?	Underway	Yes. To date, there have been three hui to which MPDC hosted one. Tamara Kingi and Bridget Mulligan, MPDC's communications representative attend these hui.
9.	If you answered "No" to any of questions 5 - 8 then please describe the steps you are taking to ensure that staff involved in local elections have the information necessary to fulfil their responsibilities, and by when.	Not Applicable	All planned training, and meetings are on schedule.
Memoranda of Understanding (MoU)			
	Question	Status	Comments
10.	Is there a signed MoU in place, which clearly sets out delegations and responsibilities, between your local authority: (a) Other TLA's (b) Waikato Regional Council	Complete	An MOU has been entered into between MPDC and WRC.

11.	If you answered 'No' to any part of question 10, then please describe the steps you are taking to ensure Memoranda are in place, and by when.	Not applicable	
Project planning and budgeting			
	Question	Status	Comments
12.	Have you developed a detailed project plan, or other document that sets out the key administration and organisational tasks and milestones necessary to effectively conduct local elections?	Underway	Detailed project plan developed and being continually updated.
13.	Are you familiar with the Electoral timetables guidance in Part 2, Code of good Practice for the management of local authority elections and polls 2025	Underway	Both the EO and DEO have a copy of this document "the bible" and will be applying it.
14.	If you answered "No" to question 12-13 please describe the steps you are taking to develop a project plan for your local elections, and when you expect these will be completed.	Not applicable	
15.	Have you reviewed budgets to ensure they cover all issues and contingencies for the forthcoming elections?	Underway	The election tasks have been contracted to an external provider. This was factored into the budgets. There may be some cost increases beyond our immediate control such as NZ Post postage rates.
Pre-Election Reports			
	Question	Status	Comments
16.	Has your Council put in place arrangements to ensure the completion of a Pre-Election Report in accordance with clause 36 of Schedule 10 of the LGA? Liaison person: Olivia Picard, Kaitohu Kaupapahere Paetahi Graduate Policy Advisor Date signed by Manaia Te Wiata, Tumu Whakarae Chief Executive Officer:	Underway	The Policy, Partnerships and Governance team are developing the pre-election report and expect to have it finalised by 11 July 2025, with the legal requirement that it be posted to the MPDC website by 18 July 2025.

	Proposed release date: Due for publication for 11 July, statutory deadline 18 July 2025.		
Resolutions & nominations			
	Question	Status	Comments
17.	Have the various local authorities passed a resolution setting the order of candidate names?	Complete	Completed, 26 March 2025
18.	Have you modified the model nomination paper (Appendix A of Part 9 of the Code of Good Practice for the Management of Local Authority Elections and Polls 2025: Candidacy & Nomination) to suit your local authority's requirements for the calling of nominations in July 2025?	Complete	Electionz.com Ltd update the nomination form
19.	Have you planned for the management of receipt of nominations on the morning of the day nominations close e.g. appropriate premises, procedures and staffing levels?	Complete	All nominations will be received in the Te Aroha Office and the DEO and Electoral Officials will be available until 12 noon for the close of nominations. Nominations will be processed in the order the candidates come through the door.
20.	Have you reported to your Council on proposals for the 2025 elections?	Complete	Council received an update and adopted the electoral system and order of candidates on 26 March 2025.
21.	If you answered 'No' to any of questions 17 - 20 then please set out the steps you are taking to complete the actions, and by when.	Not applicable	
Communication and information resources			
	Question	Status	Comments
22.	Are you or your electoral staff applying, where appropriate, the "good practice" recommendations in the Code of Good Practice for the Management of Local Authority Elections and Polls?	Underway	Both the EO and DEO have a copy of this document "the bible" and will be applying it.

23.	Have you put in place arrangements for staff to answer or refer election enquiries received at public offices, service centres, call centres, libraries etc.?	Complete	The DEO has had discussions and sent correspondence to the Customer Services Manager and Information Manager. The DEO will be attending CS team meetings to discuss elections.
24.	Are you adapting for use by electoral staff, service/call centre staff the model “Frequently Asked Questions Relating to Local Authority”?	Complete	FAQs have been published to the MPDC website
25.	Have you created a key contact list of neighbouring council’s electoral officers, election contractor and registrar of electors?	Complete	A list of EO and DEO officers is found on the vote.nz website.
26.	Have you set a date/venue for an information session for potentially interested candidates (lead by Chief Executive and Electoral Officer?) Date / Time: Monday, 9 June 2025, at 4.30pm Location: Silver Fern Farms Event Centre, Te Aroha and Webinar (online)	Complete	Purpose of the Candidate Briefing: <ul style="list-style-type: none"> • To inform and prepare potential candidates about the elected member role so they may make an informed decision about standing • To provide a digital delivery medium to reach a wider audience • To introduce all candidates to the governance role ahead
27.	Are you or the Council’s communications staff adapting for use the media assistance kit sent out by LGNZ?	Underway	Yes will be adapted to suit our requirements.
28.	Has your local authority adopted a communications policy embracing the Controller and Auditor General’s guidelines on “Good Practice of Managing Public Communications by Local Authorities” as referred to in part 1 of the Code: Overview of the Management of Local Elections and Polls? (a) For staff (b) For elected members	Complete	The Controller & Auditor-General document was presented to Council on 26 March 2025. Staff protocols have also been shared and more work is planned over the coming month for this.

29.	Have you adapted the model “candidate Information Handbook” (Part 8 of the Code: Candidate Information) for provision to candidates and potential candidates?	Underway	The project team are currently reviewing and updating the latest version as provided by the EO. Updates include more details provided on social media, signage rules and elected member remuneration.
30.	Have you adapted the model “Handbook for Scrutineers at Local Authority Elections and Polls (Part 14 of the Code: Scrutineers) for the information of candidates and scrutineers.	Underway	This will be updated to comply with the current Code.
31.	Have you discussed publicity / processes with the Communications Team?	Complete	The Communications Team are a key part of the project working group and are well versed with the process.
32.	Have you updated this information on your website? <ul style="list-style-type: none"> - Key dates (nominations open/close, voting open/close) Yes / No - Ward maps/boundaries Yes / No - Signage/Political Hoarding Policy/Bylaws Yes / No - Social Media Policy Yes / No - Vote Enrolment Info Yes / No - Ratepayer Enrolment Yes / No 	Underway	Updates have been ongoing since February 2025. Some of this information (signage, social media policy) is included within the candidate handbook which will be available on the MPDC website in June. Electionz.com Ltd have provided the timeline, ratepayer enrolment information etc. which are available on the MPDC website.
33.	If you answered ‘No’ to any of questions 22 - 32, then please describe what alternative communication plans are in place.	Underway	Most tasks are underway or are planned to occur over the next few months.
Ratepayer enrolment			
	Question	Status	Comments

34.	Have you sent enrolment confirmation forms by 30 April 2025 to person(s) listed as ratepayers on the 2022 ratepayer roll?	Complete	The rates department provided an updated list of ratepayers to the EO who distributed the enrolment forms.
35.	Have you sent the ratepayer qualification explanatory brochure with the rates assessment or a rates notice as required by section 39(1)(b) LEA?	Complete	Brochures were ordered and distributed as part of the National Campaign.
36.	If you answered 'No' to either of questions 34 or 35 then please describe what steps you are taking to meet your obligations to advise potential ratepayer electors of their rights to enrol as a ratepayer elector?	Not applicable	
Administrative and logistical enrolment			
	Question	Status	Comments
37.	Have you signed a contract or service agreement with (Datam) NZ Post or your provider for printing and collation of voting papers?	Complete	The EO has been in dealings with Datam
38.	If you are outsourcing all, or part, or the conduct of your elections, then have you agreed a contract with your election services provider?	Complete	Contract has been signed and returned to Electionz.com Ltd.
39.	On the last day of voting (Saturday, 11 October 2025), have you: - arranged appropriate security Yes / No - arranged collection of votes from remote locations Yes / No - arranged who is phoning candidates with result news Yes /No	Underway	All Election Day plans will be put into place over the course of the next few months. <ul style="list-style-type: none"> • Security – Electionz.com Ltd arrange security to be onsite 24/7 over the entire voting period. • Vote collection – we will decide with MPDC on how to best manage this. • Phoning candidates – Electionz.com Ltd will supply all results to MPDC direct and MPDC have determined how candidates are informed.
40.	Have you scoped and made the necessary arrangements for the overall efficient management and conduct of the elections (or part thereof particularly as outlined in Part 15 of the Code) such as securing:	Underway	Electionz.com Ltd (our service provider) have made arrangements for the processing aspects of the election.

Te Kaunihera o Matamata-Piako ā-rohe | 2025 Local Body Election Readiness WOF 7

	(a) Adequate accommodation, furniture, storage, stationary etc. (b) Necessary IT equipment, standalone capacity, wandling/scanning/data entry equipment, checking system etc. (c) Suitable premises for special voting (d) Necessary electoral staff, ensuring they are adequately trained, have instruction manuals etc.		Special voting will be conducted by the EO, DEO or electoral officials at all three MPDC libraries and the Te Aroha customer service desk. Training for those staff will be completed in due course.
41.	Have you developed or received from your service provider a risk management plan for the elections?	Underway	Electionz.com are developing their LGE Risk Management Plan. It is expected to be completed in early July. Once approved by Deloitte, it will be made available to MPDC.
42.	Have you obtained a list of recommended JP's for the processing and counting of voting documents?	Not Applicable.	This is a requirement for Electionz.com Ltd at their processing centre.
43.	Has your election provider sent you a certificate of assurance for their software and processes?	Underway	Email sent for confirmation
44.	Have you developed training for JP's relating to the processing of voting documents?	Not Applicable.	This is a requirement for Electionz.com Ltd at their processing centre.
45.	Have you established a point of contact with your local police office and agreed necessary procedures in the event of an electoral offence or complaint under Part 7, LEA occurring?	Not applicable	Electionz.com will manage this process
46.	Have you established contact with your local Registrar of Electors and with the Electoral Commission in relation to electoral roll compilation, special voting processing etc.?	Underway	The EO has on-going relationships with the Waikato registrar of electors. The EO and DEO have made contact with the Electoral Commission, Urshula Mahuta. Urshula has attended the regional hui held by EO and

			DEOs, and was available at a citizenship ceremony for any new enrolments or updates to enrolments.
47.	If you answered 'No' to any part of questions 40 - 46 then please describe the steps you are taking to complete the administrative and logistical arrangements for the elections, and by when.	Not applicable	

Safety & Wellness Update February 2025

As part of our ongoing commitment to improving workplace health and safety practices, we are considering a change to our current drug testing method.

We currently use oral drug testing for random screening only. We are exploring the option of transitioning from urine drug testing to oral fluid drug testing for confirmatory random testing, post-incident and reasonable cause testing.

Oral fluid testing detects recent drug use and therefore has a close correlation to potential impairment. The testing is less intrusive and can provide quicker results. We would continue to use urine testing for pre-employment screenings.

Hayley, our Health & Wellness Coordinator, has been trained to conduct these oral tests in-house and we are proposing some changes to the Drug and Alcohol Policy to enable us to improve the overall process.

At our recent Health & Safety Committee meeting, Hayley demonstrated how the oral test is carried out. There was some good discussion at the meeting about the pro's and con's of oral and urine testing, and the proposed changes to the policy will go to unions and staff for consultation in March.



Technology for oral fluid drug testing has improved over the years and it is now a widely-used method for a variety of drug testing needs. The process is governed and verified by Australasian standard AS/NZS 4760:2019.

Respirator Fit Testing Update

Some of our roles at MPDC require the use of a respirator to protect from harmful airborne substances such as, fumes, gases, or pathogens. Respirator fit testing is required to ensure that a respirator creates an adequate seal around the user's face, so that it will effectively protect the wearer. At MPDC, fit testing is conducted annually as changes in weight, facial hair, or other factors may affect the respirator's seal.

Any respirator relying on a tight seal should be free from obstructions such as facial hair, other PPE, glasses, hair, piercings, or anything else that could break the seal.

To make the fit testing process more efficient, we are training our Health & Wellness Coordinator to conduct this in-house, providing a more convenient and cost-effective option for staff who need testing.



Roles at MPDC that require respiratory protection include:

- Lifeguards**, who may be exposed to hazardous chemicals when dosing the filter tanks to treat the pools.
- Water Operators**, who may be exposed to carbon while topping up carbon hopper, which is used to reduce algae growth within our water systems and improve taste and odour.
- KVS Team**, who work in environments where air quality could be a concern and respirators are necessary to protect against inhalation.

In addition to ensuring a good fit, selecting the correct filter is essential based on the specific tasks being performed and the potential exposure to hazardous substances.



Safety & Wellness Update February 2025

Update: Morrinsville SwimZone suspected gas leak

Following the suspected gas leak at Morrinsville SwimZone, as reported in the previous health and safety update, we have installed two gas detectors in the plant rooms. One detector is for CO₂, while the other detects a range of additional gases.

Ihsaan (Facility Manager & Facilities Plant Maintenance Supervisor) recently demonstrated the functionality of these detectors to the team. When activated, the system sends notifications to connected mobile devices and triggers an alarm within the room. Additionally, the Morrinsville Swimzone team are installing an additional siren to ensure coverage across the large facility as workers can often be at the far end of the premises.

Gas detection systems are already in place at our water treatment plants where we use chlorine gas. We are currently collaborating with other teams to assess whether additional areas across MPDC also require gas detection systems.



Notifiable Events

In February, we had one reported lost-time injury that met the criteria for a **Notifiable Injury or Illness** and required notification to WorkSafe. The injury resulted in a temporary loss of sight in one eye.

Following the investigation, we have developed a plan to eliminate the risk and prevent any recurrence.

What is a notifiable event?

A notifiable event is a work-related incident that must be reported to WorkSafe New Zealand. These events include:

- Death:** Any fatality that occurs as a result of work.
- Notifiable Injury or Illness:** Serious injuries or illnesses that require immediate medical treatment or hospital admission.
- Notifiable Incident:** Incidents that expose workers or others to serious health and safety risks, even if no one is injured.

Team Conducting a Risk Review at Mount Misery – But the Views Are Anything But a Misery!

Out and about in the District



Group Managers' Ally, Jenni and Kelly visited several sites this month including the Dog Pound, KVS Depot and Waihou Refuse Transfer Station to gain a deeper understanding of our operations at the locations. A key highlight was discussing the risks associated with the Hiab crane and how the KVS team manages them.



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A healthy, safe workplace together, where we thrive.
We are Matamata-Piako.

te kaunihera ā-rohe o
matamata-piako
district council

Safety & Wellness Update April 2025

World Day for Safety and Health at Work

World Day for Safety and Health at work was held on 28 April this year: this has been observed by the International Labour Organization (ILO) since 2003.

We arranged for St Johns Te Aroha to provide free blood pressure and glucose level checks for staff, which was well attended.

Manaia shared valuable insights in a video for staff, highlighting what this day means to us. A key takeaway from the video was: 'Safety is more than policies—when we bring our diverse perspectives together, we create stronger safety solutions than any of us could develop alone.' The video also served as an opportunity to introduce our new Building Belonging Strategy.



Building a sense of belonging for everyone



Building Belonging Strategy:

Matamata-Piako District Council (MPDC) is fortunate to have a richly diverse workforce of people and last year we started work on a strategy to ensure that MPDC is a place where everyone has a sense of belonging. With the help of a focus group we created a Belonging Strategy based on five principles: our people are welcomed, known, included, supported and connected. We are seeking staff feedback on the strategy, and also on the action plan that outlines the work we already do, and the work we plan to do moving forward to build this sense of belonging for everyone—an important step towards creating psychological safety and ensuring that people feel safe to speak up.

Policy updates:

Safety and Wellness Policy

Our Safety and Wellness Policy has undergone a collaborative review with two of our Health and Safety representatives, Paulette Newman & Calvin Field, and we are grateful for their valuable insights and support throughout this process.

The focus group agreed that the core content of the policy remains relevant and effective, with only minor amendments made to further highlight the importance of belonging and communication.

Drug and Alcohol Policy

Changes to our Drug and Alcohol Policy have been finalised after considering feedback from staff. These changes include a transition from urine drug testing to oral fluid testing for confirmatory random testing, post-incident, and reasonable cause testing. This enables in-house testing while retaining urine sampling (provided externally) for pre-employment screening.



Safety & Wellness Update April 2025

Managing conflict

Our PSW theme for the month of April was managing conflict and we asked some of our teams to share their tips with staff. Here are a few of the ones we provided in the staff newsletter. We also provided the opportunity for staff to attend a free webinar to learn about actionable tips and strategies to support resilience and recovery after distressing customer interactions.

Conflict resolution

Top tips from our team



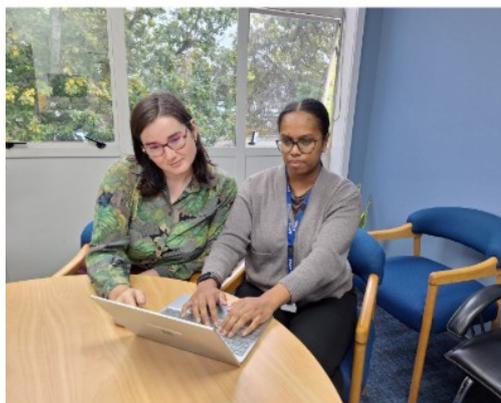
Manners Matter - Ryan & Sam

Remember to show manners by saying *please* and *thankyou*- a little politeness can go a long way in deescalating a tense situation. Try not to antagonise people, even when it's difficult, especially if you're being yelled at.



Exit Strategy - Peter & Kenneth

Good communication is key—stay respectful, clear, and calm. Be mindful of both your own and the other person's body language, as non-verbal cues can escalate or de-escalate conflict. Most importantly, always have an exit strategy. If a situation becomes unsafe, knowing when to step away (or when to run!) can make all the difference.



Responding to frustration- Emily and Lavenia

We see a lot of anger and frustration coming out through Facebook comments and messages. We always try to keep in mind that people may be dealing with a lot of other things in their lives and although something like a temporary facility closure might not seem world-ending to us, it could be the final straw for someone else. While acknowledging people's frustrations, we also try to reply with further questions to get to the heart of the issue, which is often a misunderstanding about how something works at council. We don't hold all the answers though - so really appreciate how quickly other teams get back to us when we ask questions!

Safety & Wellness Update May 2025

Health and Safety Committee Meeting

We welcomed two new H&S Reps to the Committee at our May meeting. The meeting coincided with Pink Shirt Day and many of the reps came dressed for the occasion. Pink Shirt Day is led by the Mental Health Foundation to eliminate bullying by celebrating diversity and promote kindness and inclusion.



As always there was a wide range of topics raised by the reps including UV exposure for staff working outdoors, dealing with aggressive customers, vehicle signage, fatigue and working with hazardous substances. Any follow up required from issues raised is tracked through Damstra as a corrective action and reported back to the committee at the next meeting.



Ladder safety

Ladders can be a practical and sensible option for low-risk short duration tasks, however there is a risk associated with using a ladder for work at height.



Here are some ladder safety reminders* for our staff who work at height:

Choose the right ladder for the task



- Make sure the ladder is high enough for the task
- A platform ladder with a handrail may be a safer option than a leaning ladder
- If the work is high risk or longer duration then look for another option e.g. mobile scaffold or elevated work platform.

Check before you start work



- Check the ladder at the start of the day
- If there is damage (e.g. buckling or bending) to the stiles, rungs or locking mechanism, or the feet are damaged or missing, do not use the ladder—place a lock-out tag on it and arrange for repair or disposal
- Check that the ladder has a current inspection label (our ladders are inspected annually)



- Use the 1 to 4 ratio to make sure the ladder is at the correct angle
- Ensure the ladder is secured, level and on stable footing.

While you are working

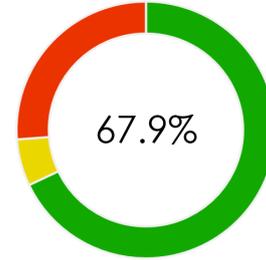
- Only carry light materials and tools
- Don't overreach – make sure your belt buckle (or navel) stays within the stiles
- Maintain 3 points of contact whenever possible.



Safety & Wellness Update May 2025

Annual Staff Climate Survey results

In February we invited staff to participate in our annual staff climate survey. We were pleased with the participation rate of 67.9%, our best response rate yet which aligns with the Local Government benchmark response rate of 68%. MPDC's overall average score of 68% was 5% higher than the local government average of 63%, and we were ranked 10th out of 23 councils (up from 18th in 2024).



Participation rate: 67.9%

- 340 people were invited.
- 231 people completed the survey.

Areas where staff feedback was particularly positive included:

- **Strong leadership and communication:** confidence in the direction set by the executive team, effective communication by managers and team leaders which helps employees perform their role well.
- **Positive work environment:** pride in the organisation, staff enjoy working for MPDC, there is an emphasis on health and safety.

The E-Team and Management Group reviewed the results, identified five key areas for improvement and have created an initial plan to address these (see table below). Additional areas for improvement will be considered as part of the work planning for the 2025/2026 year.

2025 Staff climate survey key themes and action plan

Area for improvement	Planned actions
<p>Bullying and Harassment: There was generally good awareness of the Bullying and Harassment Policy but comments indicated concerns amongst some staff about how harassment complaints are managed.</p>	<ul style="list-style-type: none"> • The Safety & Wellness theme for May was preventing bullying and harassment, which included Pink Shirt Day and information being shared throughout the organisation • Refresher training will be considered for staff, along with discussing dealing with bullying and harassment with managers and team leaders • Our Reach Reps (peer support reps) will be promoted to staff and we will investigate other options for staff to raise any concerns
<p>Technology: Frustration, stress and inefficiency due to inadequate technology. Enthusiasm (and some impatience) for the Smarter, Easier, Better, Safer (SEBS) changes coming up.</p>	<ul style="list-style-type: none"> • Continue with M365 roll out • Provide updates on the digital/technology project prioritisation work • Provide staff with information about our current security measures
<p>Remuneration and Mariner 7: Feedback that salaries do not match the cost of living. Concerns about the way pay rates are calculated.</p>	<ul style="list-style-type: none"> • Review of the Remuneration Policy (underway) • Managers to review guidance for performance ratings
<p>Resourcing: Risk of fatigue, stress and burnout</p>	<ul style="list-style-type: none"> • Group Managers are conscious of these issues and are working with their teams on work planning and prioritisation • Utilise technology to assist with workload
<p>Staff facilities and offices: Staff lunch rooms being cluttered, uninviting, overcrowding of the Te Aroha office, a lack of quiet spaces.</p>	<ul style="list-style-type: none"> • Continuation of work undertaken by Work Environment 2 Deliver Group • Staff etiquette guidelines to be developed