

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 30 September 2025
Wā | Time: 9:00am
Meeting Room: Council Chambers
Wāhi | Venue: 35 Kenrick Street
 TE AROHA

TAKE ITEM	NGĀ IHINGA TABLE OF CONTENTS	WHĀRANGI PAGE
7.1	Chair's Update, Self Assessment Results and Review of Charter	
	C. Risk and Assurance Committee Charter - ADOPTED 22 March 2023	3
7.4	Policy Review - Preventing Fraud and Corruption Policy and Sensitive Expenditure Policy	
	B. Sensitive Expenditure Policy for RAC endorsement	7
7.5	Review of draft Liability Management Policy and draft Investment Policy	
	A. Liability Management Policy Review - RAC Sept 2025 - TRACKED CHANGES	37
8.4	Top Risks Deep Dive: Ineffective response to climate change impacts	
	B. MPDC Climate Risk Assessment 2025 Summary Report	55
	C. Draft Climate Resilience Strategy	107
8.8	Building Consent Authority - 2025 Routine Reassessment	
	A. 100360 Matamata-Piako Report with all GNCs cleared) (ID 901788)	141
8.10	Interim Audit Report and Audit Recommendations Update	
	A. Interim Audit Report 2024/25	179
8.13	Legislative Compliance Register	
	A. Legislative Warrant of Fitness Compliance (WOF) 2025 - For Risk and Assurance and Council	197



Matamata-Piako District Council

Risk and Assurance Committee

Charter

Reviewed by the Risk and Assurance Committee February 2023

1. Objectives

The primary objective of the Risk and Assurance Committee (Committee) is to assist the Matamata-Piako District Council (Council) in fulfilling its overall responsibilities relating to financial reporting, external audit, internal audit, compliance reporting and risk reporting, and report any areas of concern to Council.

The Committee will review:

- 1.1 The integrity of Council's financial management and reporting processes.
- 1.2 The scope, timeliness and effectiveness of Council's internal audit programme.
- 1.3 The scope and timeliness of Council's external audit activity.
- 1.4 Council's process for monitoring compliance with laws and regulations.
- 1.5 Council's risk management activities and their effectiveness.

2. Authority

The Council authorises the Committee within the scope of this Charter, through the Chairperson, to:

- 2.1 Seek any information it requires from any employee of Council
- 2.2 Obtain outside legal or other professional advice from within Council allocated resources or with the approval of Council should additional unfunded resource be needed.

3. Composition

The Chairperson must be suitably qualified and shall be an independent appointment with skills and experience, including governance and leadership, to provide value for Council. The Committee size will be determined by Council and must include members who have appropriate skills and experience, may include a second independent member.

4. Term of Membership

The Committee membership may be reviewed by Council but otherwise will be appointed for the term of Council.

5. Meetings

- 5.1 The Committee will meet at least four times per year, and such additional meetings as the Chairperson shall decide to fulfil its duties. In addition, the Chairperson is required to

call a meeting of the Committee if requested to do so by a majority of Committee Members, Council or the external auditors.

- 5.2 The Committee will be supported by Council's Governance Support Officer who shall be responsible, in conjunction with the Chairperson, for compiling the agenda and circulating it, supported by explanatory documentation to Committee Members prior to each meeting.
- 5.3 The Governance Support Officer will also be responsible for keeping the minutes of meetings of the Committee and circulating them to Committee Members and to the other members of Council.
- 5.4 A quorum shall consist of a majority of the Members.
- 5.5 The Committee will adopt Standing Orders to support its objectives and responsibilities.

6. Responsibilities

The responsibilities of the Committee aligned to the Committee's objectives are:

6.1 Financial Reporting

- 6.1.1 Review the performance of Council's financial and non-financial activities against the Long-Term Plan and Annual Plan.
- 6.1.2 Review the accuracy and completeness of Council's interim and annual financial statements and Annual Report in accordance with Council's policies, relevant accounting principles and relevant accounting standards.
- 6.1.3 Review all significant changes in accounting policy or activities that could have a material impact on Council's financial statements or Annual Report.
- 6.1.4 Recommend the adoption of the Annual Report to Council.

6.2 External Audit

- 6.2.1 Recommend the appointment or reappointment of external auditors to Council.
- 6.2.2 Review and recommend the proposed external audit scope, plan, and fees to Council.
- 6.2.3 Monitor the performance of the external auditor, including enabling Council to meet statutory reporting deadlines.
- 6.2.4 Review the external audit recommendations and the appropriateness of management's response and monitor the timeliness and effectiveness of management's implementation of these recommendations.

- 6.2.5 As required, meet with management and/or the external auditors to discuss the audit arrangements, audit process, audit opinion or audit report.

6.3 Internal Audit

- 6.3.1 Review and approve the proposed internal audit programme and the terms of reference for each internal audit within that programme.

- 6.3.2 Monitor the delivery of the internal audit programme.

- 6.3.3 Review the internal audit recommendations and the appropriateness of management's response and monitor the timeliness and effectiveness of management's implementation of these recommendations.

6.4 Compliance with Laws and Regulations

- 6.4.1 Review the effectiveness of Council's system for monitoring compliance with laws and regulations, including management's report on any non-compliance and actions taken to address this non-compliance.

- 6.4.2 Review reports from regulatory agencies independently assessing Council's compliance with laws and regulations.

6.5 Risk and Internal Controls

- 6.5.1 Review the effectiveness of Council's framework to identify, treat, monitor, and report on risks to Council's activities, Annual Plan and Long-Term Plan.

- 6.5.2 Review the effectiveness of Council's system to implement the Safety and Wellness Charter and achieve the mission of "Home Safe Every Day".

- 6.5.3 Review the effectiveness of Council's control environment, including Council employees understanding the importance of internal controls and their role in identifying and reporting on risks.

- 6.5.4 Review the effectiveness of Council's framework for business continuity, including the vulnerability of Council's information technology systems to threats.

- 6.5.5 Review the effectiveness of Council's insurance arrangements to mitigate insurable risks.

7 Other Responsibilities

- 7.1 Regularly update and make recommendations to Council on Committee activities within the scope of this Charter.

- 7.2 Perform other Risk and Assurance responsibilities as requested by Council.
- 7.3 Review all Council policies within the scope of this Charter.
- 7.4 Review and recommend the Committee's Charter to Council for approval.
- 7.5 Annually review the performance of this Committee against this Charter, including recommendations to management on improved content or presentation of reports.
- 7.6 Council's external auditors or Risk Manager will have independent access to the Committee Chairperson at any time.

Sensitive Expenditure Policy

Department	Finance and Business Services
Policy Type	Internal
Date Adopted	XX October 2025
Review Frequency	Three Yearly
Next Review Date	October 2028
Policy Supersedes	N/a
Policy Reference	CM 3094897

Introduction

Sensitive expenditure is any spending by an organisation that could be seen to be giving private benefit to employees, elected members and other individuals ('you') additional to the business benefit to the organisation. Examples include expenditure related to travel, accommodation, and hospitality, and as Matamata-Piako District Council (MPDC, Council, 'we', 'our') spends ratepayer money we need to take particular care with these areas of spend. Care must also be taken with expenditure that is unusual or is not closely related to our purpose and/or functions.

As a publicly accountable body, there is an expectation that all of our expenditure should be reasonable and subject to a standard that would be expected of a local authority and be able to withstand public scrutiny, (the 'front page of the newspaper' test). We will take a principles-based approach to making sensitive expenditure decisions. Although a principles-based approach requires careful judgement, it is also flexible and more enduring and practical to administer than a large number of rules. At the start of the policy section (below) we describe the relevant principles we must consider when making decisions about sensitive expenditure.

The purpose of this policy is to:

- Set out clearly the principles and decision guidelines for sensitive expenditure.
- Set out clearly defined limits for sensitive expenditure.
- Ensure that sensitive expenditure is assessed, authorised and reviewed consistently for all employees and elected members.

Coverage / Scope

This policy applies to all employees and elected members of Council, as well as any other individuals who may incur expenditure on Council's behalf or seek reimbursement from Council for expenditure incurred.

Policy

Principles applicable to sensitive expenditure

- To be able to withstand the 'front page of the newspaper test', our expenditure decisions must:
 - **Have a justifiable business purpose that is consistent with our objectives.** A justifiable business purpose means a reason that would make clear sense, supported by evidence of the need for the spending and evidence that a range of options have been considered.
 - **Preserve impartiality.** Impartiality means decisions based on objective criteria, rather than based on any sort of bias, preference, or improper reason.
 - **Be made with integrity.** Integrity is about exercising power in a way that is true to the values, purposes, and duties for which that power is entrusted to, or held by, someone. It is about consistently behaving in keeping with agreed or accepted moral and ethical principles.
 - **Be moderate and conservative when viewed from the standpoint of the public and given the circumstances of the spending.** It includes considering whether the justifiable business purpose could be achieved at a lower cost.
 - **Be made transparently.** Transparency in this context means being open about the spending, and willing to explain any spending decisions or have them reviewed.
 - **Be made with proper authority.** This means that the person approving the spending has the appropriate financial delegation to do so, for the type and amount of spending and follows correct procedures.
- These principles should be applied together, and no principle should be treated as more important than any other. Expenditure incurred should be reviewed and approved on a 'one-up' basis for compliance with this policy.

The responsibilities of employees and elected members

- Employees and elected members are responsible for complying with the principles, procedures and other controls of this sensitive expenditure policy. Managers should provide guidance and make it clear to employees what is and is not acceptable sensitive expenditure.

Good controls and judgement

- Our controls have regard to the guidance set out in the **Office of the Auditor General's 'Controlling sensitive expenditure: Guide for public organisations' October 2020** and will be reviewed following any subsequent updates.
- Set controls and procedures, and any relevant forms to be used are included as appendices to this policy.

Effects and Risks

- This policy provides assurance that we have appropriate principles, guidance, clearly defined limits and internal controls in place to ensure that all expenditure is reasonable and subject to a standard that would be expected of a local authority and able to withstand public scrutiny.
- Failure to follow this policy may result in damage to Council's reputation, financial loss, legal action, employees facing disciplinary action, or elected members being removed from office.
- Our biggest risk with sensitive expenditure is that we will lose the trust and confidence of the people we serve. Trust and confidence in public organisations is driven by competence, reliability, and integrity. Where there is any question about any one of those things, real or perceived, trust and confidence can be eroded. It is important that we are adhering to the highest standards of integrity and are seen to be doing so.

Monitoring, Measurement and Review

- New employees and elected members should be guided through this policy on induction, and all employees and elected members should be reminded of the policy at least annually. The Finance and Business Services Manager will be responsible for this.
- Contractors likely to spend on behalf of Council or seek reimbursement of costs will be made aware of this policy at time of induction.
- The Chief Executive will report any identified or potential departures from this policy to the Risk and Assurance Committee and/or Council in a timely manner.
- We will formally review this policy on a three-yearly basis, unless there is a need to change the policy sooner.

Relevant Information

- Local Government Act 2002
- Employment Relations Act 2000
- Human Rights Act 1993
- Privacy Act 1993
- Protected Disclosures (Protection of Whistleblowers) Act 2022
- Learning and Development Policy
- Gifts Policy
- Preventing Fraud and Corruption Policy
- Managing Conflicts of Interest Policy
- Protected Disclosures – Whistleblower Policy
- Fraud and Corruption, Conflicts of Interest and Protected Disclosures brochure
- **Koha Approval Process Map (to be developed)**
- Substandard Performance, Misconduct and Disciplinary Policy
- Vehicle Policy
- Computer User Form
- Employee Handbook

Appendix 1

Set controls and procedures

Table of Contents

1.	General controls for sensitive expenditure	5
2.	Approval of sensitive expenditure	6
3.	Travel and accommodation expenditure	7
	Air travel	7
	International Travel	8
	Meals and accommodation when travelling	9
	Tipping	10
	Other travel matters	10
4.	Rental cars, taxi and rideshare services, and motor vehicles	10
	Private vehicle use - employees	11
	Private vehicle use – elected members	11
	Car parking expenses	12
5.	Entertainment and hospitality expenditure	12
	Non-allowable expenditure	14
	Potentially allowable expenditure	14
	Council events	16
6.	Goods and services expenditure – disposal of surplus assets	16
7.	Goods and services expenditure – loyalty reward scheme benefits, and impartiality and integrity	17
8.	Goods and services expenditure – private use of Council assets	18
9.	Goods and services expenditure – Council use of private assets	18
10.	Goods and services expenditure - Private use of Council suppliers	18
11.	Employee support and welfare expenditure – clothing and personal protective equipment (PPE)	19
12.	Employee support and welfare expenditure – care of dependants	20
13.	Employee support and welfare expenditure – remote working / home office expenditure	20
14.	Employee support and welfare expenditure – farewells and retirements	20
15.	Employee support and welfare expenditure – recognition of long service	20
16.	Employee support and welfare expenditure – sponsorship of employees or others	21
17.	Other types of expenditure – donations	21
18.	Other types of expenditure – koha	22
19.	Other types of expenditure – communications technology	23
20.	Other types of expenditure – gifts and prizes	23
21.	Issue and operation of Council credit cards, store purchasing arrangements and fuel cards	24
22.	Sustainability Considerations in Expenditure Decisions	28

1. General controls for sensitive expenditure

- 1.1 All requests for learning and development and associated travel related costs must be submitted to the People, Safety and Wellness (PSW) team using the approved 'Learning and Development Request' form (or any future learning and development request process in place at the time).
- 1.2 All claims for reimbursement of employees for expenses must be submitted using the approved 'Request for reimbursement' form.
- 1.3 All claims for reimbursement should be submitted promptly after the expenditure is incurred (ideally within one month), to ensure that the claimant and approver can be expected to have a reasonable recollection of the expense and related detail should any explanation be required.
- 1.4 Claims relating to sensitive expenditure need to be separate claims for each person wherever possible. Where a claim relates to more than one person (e.g., joint travel), it should be made by the most senior person and list the other individuals to whom the expenditure relates.
- 1.5 Claims and supporting documentation relating to sensitive expenditure need to be in English (or independently translated before payment).
- 1.6 Employees and elected members are required to exercise careful judgement regarding all Council related expenditure, in the context of the principles set out in this policy.
- 1.7 Sensitive expenditure will only be reimbursed or the expense paid by Council if it is deemed to be reasonable, actual and has been incurred directly in relation to Matamata-Piako District Council business.
- 1.8 Itemised GST compliant invoices/receipts and other supporting documentation must be submitted for **all** sensitive expenditure. Eftpos receipts and bank/credit card statements alone are normally not sufficient supporting documentation, as they usually do not include sufficient detail so that the person approving the expenditure can assess compliance with the principles of this policy. In very rare cases where appropriate supporting documentation is not available or has been lost, consideration will be given to accepting an appropriately documented explanation of the expenditure and why the documentation is not available. The documented explanation must be signed as accepted by the authoriser of the expenditure and retained on file with the other payment documentation.
- 1.9 If claims for sensitive expenditure required a business case and/or budget before the expenditure was authorised, the claimant and authoriser must include a written explanation and evidence of approval for any claim for costs 10 per cent or higher in cost than agreed budget, in the final supporting documentation for the payment.
- 1.10 All claims for reimbursement and expenditure must clearly state the business purpose of the expenditure and any other relevant information to enable the person approving the expenditure to assess compliance with the principles of the policy. For example, this may include the number and/or names of people included in the claim for reimbursement.

2. Approval of sensitive expenditure

- 2.1 Before approving sensitive expenditure, the approver must be satisfied that the expenditure is for a justified business purpose and the other principles set out in this policy have been adequately met.
- 2.2 To determine the appropriateness / reasonableness of sensitive expenditure, the principles set out at the beginning of this policy must be applied.
- 2.3 Approval should be given before the expenditure is incurred, wherever practical.
- 2.4 Approval must be within delegated authority and budget provisions.
- 2.5 Approval must be given on at least a 'one-up' basis, meaning it must be approved by a person senior to the person who will benefit or might be perceived to benefit from the expenditure, wherever practical. As outlined in this policy, in some circumstances approval must also be obtained from the Chief Executive (or Mayor/Group Manager as appropriate), refer for example clauses 2.7 and 2.8.
- 2.6 Where approval is required from a person more senior than your direct manager, this can be achieved by;
 - requesting Accounts Payable to transfer the requisition up to the required authoriser for approval (when using On-Line Requisitioning)
 - attaching the written/emailed approval to the requisition through the quotes section (when using On-Line Requisitioning)
 - attaching the written/emailed approval to the payment/reimbursement request form
 - obtaining that person's signature on the invoice or payment/reimbursement request form.
- 2.7 The sensitive expenditure of the Chief Executive and any Councillor will be approved by the Mayor.
- 2.8 The Mayor's sensitive expenditure will be approved by a Group Manager, before the raising of and approval of a purchase order by the PSW team, if required. The Chair of the Risk and Assurance Committee will also be provided with details of the Mayor's sensitive expenditure by the Finance and Business Services team before each committee meeting for their retrospective review and approval. This will generally be aligned with a Risk and Assurance Committee meeting to potentially enable confirmation and evidencing of this control via the Chairs report or other appropriate reporting means.
- 2.9 Subject to the approvals in clauses 2.7 and 2.8, the financial approvals of the Mayor's, Councillor's or Chief Executive's sensitive expenditure will be actioned in the corporate financial system (known as Authority) by purchase order or following completion of a 'Request for reimbursement' form. A member of the PSW team will raise any purchase order and the People, Safety and Wellness Manager will approve the purchase order or reimbursement form.
- 2.10 In **exceptional circumstances**, and still in keeping with the principles of this policy, the Chief Executive (or Mayor/Group Manager as appropriate) will have discretion to grant an

exception to this policy. Any use of this discretion must be well-documented and provided with the supporting documentation for payment.

3. Travel and accommodation expenditure

- 3.1 Elected members and employees may need to incur travel and accommodation costs while conducting Council business elsewhere in New Zealand or overseas.
- 3.2 We recognise that travel is often an essential component of conducting business effectively. The following requirements balance the need for staff and elected members to represent Council interests nationally and internationally while ensuring appropriate controls and transparency. These requirements reflect our unique operating environment and wider connections while adhering to the principles of justifiable business purpose, proper authority, and moderate and conservative expenditure, which are particularly relevant for travel and accommodation expenditure.
- 3.3 Travel and accommodation expenditure should be economical and efficient, having regard to purpose, distance, time, urgency and personal health, security and safety considerations and the domestic circumstances of the employee or elected member that may be impacted by the travel on Council business.
- 3.4 Where there are technology-enabled solutions as an alternative to travel in person these should be considered at an early stage and where appropriate utilised.

Air travel

- 3.5 Most air travel is related to learning and development and is booked by the PSW team following submission of an approved 'Learning and Development Request' form. The form must set out the rationale or business purpose for the learning and development and document the total estimated costs of the learning and development and any associated travel costs. This form must be approved by the employee's manager or team leader in the first instance, with any further required Group Manager and Executive Team approvals managed by the PSW team in accordance with the Learning and Development Policy and established associated processes and threshold requirements.
- 3.6 In some cases air travel arrangements, particularly for the Chief Executive, executive team and elected members, fall outside the normal circumstances relevant to the Learning and Development Policy, and is booked by the PSW team after the appropriate approvals have been secured on the 'Travel Arrangements Request (not associated with Learning and Development) form'.
- 3.7 Approvals of forms required by clauses 3.5 and 3.6 must be at the correct level.
 - For all employees below executive team level, by the employee's team leader or manager and then higher as necessary, as described in clause 3.5 above.
 - For Group Managers, by the Chief Executive.
 - For the Chief Executive and any Councillor, by the Mayor as per clause 2.7.

- For the Mayor, approval is by a Group Manager with retrospective review and approval by the Chair of the Risk and Assurance Committee as required by clause 2.8.
 - For international travel where the required Council resolution has been obtained (refer clause 3.13), the Chief Executive may approve the form in keeping with the decision of the Council.
- 3.8 If actual costs are 10 per cent or more higher than the estimated costs that were approved on the original approval form, the PSW team must advise this to the original approver, and the original approver's approval of the additional costs evidenced.
- 3.9 Where possible, air travel and accommodation are to be booked well ahead of the actual travel date, so the expenditure is most cost-effective.
- 3.10 When booking the flights the most cost-effective flights will be booked, having regard for the employee or elected member's work schedule on arrival, personal health or circumstances, and safety or security concerns. Where considered appropriate, approval may be given for the employee or elected member to travel the day before, or with flexible travel arrangements, with this approval to be provided by the approver of the travel and evidenced on the travel approval form. Otherwise, the cost of any upgrade or additional costs due to the employee's or elected member's choice of airline / travel date / flexible arrangements will be met by the employee or elected member.
- 3.11 Koru Club membership for the Mayor and the Chief Executive will be paid by Council for a term not exceeding the electoral term for the Mayor or the Chief Executive's employment term (or else re-paid pro-rata). This recognises the regular need for air travel to Local Government New Zealand (LGNZ) Rural / Provincial meetings in Wellington and the annual LGNZ Conference, etc. Koru Club membership for other employees or elected members would need to be supported by a clear business purpose and approved by the Chief Executive (or Mayor as appropriate).
- 3.12 Air points (and other travel-related loyalty schemes) – Air points may be used by individuals, recognising the trade-off that time of travel can often be outside work hours and in recognition that Air New Zealand air points can only be accumulated for the benefit of an individual and not a corporate entity. Any use of air points for corporate travel would involve time-consuming administrative processes and reconciliation of an individual's air point's account. It is essential that any accumulation of air points comes at no extra cost to Council and that the personal benefit that comes from accruing air points does not influence or incentivise in any way the booking of travel. This provision applies to other travel-related loyalty schemes such as those of rental car companies and hotel chains, as long as a similar basis applies.

International Travel

- 3.13 All Council-funded international travel must be authorised by resolution of Council. The resolution must include the rationale or business purpose for the travel, list the employees or elected members to travel, and document the total estimated costs associated with the travel.

- 3.14 If the traveller believes a council-paid upgrade in seat class such as to premium economy or business class is warranted, or that a stopover/s is required on the basis that it is necessary for appropriate comfortable travel, this must be provided for in the Council resolution. Any private travel or incidental costs as part of a stopover is to be at no cost to Council.

Meals and accommodation when travelling

- 3.15 All accommodation is to be booked by the PSW team on the same basis as described above for air travel. The same application and approval requirements will also apply.
- 3.16 Accommodation is to be booked well ahead of the actual travel date, so the expenditure is most cost-effective. This must take into account the location of the accommodation relative to the event, the standard and price of the accommodation (which should be moderate and conservative), any special access or other needs of the employee / elected member and security issues.
- 3.17 Where an employee or elected member chooses to stay in private accommodation, their manager (or Mayor / Group Manager as appropriate) may approve reasonable claims for expenditure incurred in return for hospitality received by employees / elected members staying privately. The reimbursement should not exceed \$80 per night including GST (if any).
- 3.18 Reasonable meal costs (including non-alcoholic beverages) will be paid/reimbursed with the total cost per person, per meal, (including GST) not expected to exceed:
- \$40 for breakfast
 - \$30 for lunch
 - \$70 for dinner
- 3.19 Under normal circumstances, alcoholic beverages will not be paid / reimbursed by Council except at self-pay networking events at the discretion of the Chief Executive (or Mayor / Group Manager as appropriate). Any payment / reimbursement in this instance must meet the principles of being moderate and conservative and having a justifiable business purpose, as well as aligning with behaviour that is seen as professional.
- 3.20 Where meals are provided as part of the meeting, conference, learning and development, etc., no reimbursement shall be provided if employees or elected members choose to dine elsewhere.
- 3.21 Travel costs, including meals, for accompanying spouses, partners or other family members are a personal expense and will not be reimbursed by Council. In those rare instances where the involvement of a spouse directly contributes to a clear business purpose and pre-approval has been obtained, then Council may contribute to all or part of the additional costs at the discretion of the Chief Executive (or Mayor / Group Manager as appropriate).
- 3.22 Council will not pay / reimburse for any minibar, movie or other hotel costs.
- 3.23 All charges for business related telephone calls, email and internet access made by an employee or elected member while travelling on Council business will be reimbursed, as

well as a reasonable charge for personal calls. Where employees or elected members have a Council issued mobile device, this should be used in preference to the hotel's facilities as these will result in additional charges.

- 3.24 Accommodation check out times are to be observed. Any additional costs as a result of failing to check out in time are the responsibility of the employee or elected member.
- 3.25 Charge-back of any allowable expenses outlined in this policy to your own room must be itemised on the invoice so that they can be assessed against this policy.
- 3.26 Reasonable expenses will be met for unexpected events, e.g. overnight expenses due to a cancelled plane flight.

Tipping

- 3.27 Council will not reimburse employees or elected members for tipping while they are on business in New Zealand. Council will reimburse employees and elected members for low to moderate tipping during international travel only in places where tipping is local practice and supporting documentation can be provided.

Other travel matters

- 3.28 Private travel (extended travel) linked with official Council travel. Employees and elected members may, with the approval of the Chief Executive (or Mayor / Group Manager as appropriate), undertake private travel before, during or at the end of Council travel, provided there is no additional cost to the Council.
- 3.29 Private costs incurred related to private travel, travelling spouses, use of minibars etc., should, whenever possible, be paid by employees / elected members at the time. In the rare circumstances this is not possible, they may be invoiced for the additional costs to be paid in full by the 20th of the month following invoice date.
- 3.30 Travel time outside of normal working hours will not be paid, unless approved by the employee's manager.
- 3.31 Council will not advance cash to employees or elected members for travel related costs. Instead, reimbursement for expenses incurred should be sought in accordance with the provisions of this policy.

4. Rental cars, taxi and rideshare services, and motor vehicles

- 4.1 On rare occasions a rental car may be a cost-effective travel means. These are only available for business travel outside the district, and where a Council vehicle is not available or practical. Any rental vehicles must be booked by the PSW team, following written permission from the Group Manager.
- 4.2 Council requires that the most economical type and size of rental car be used, consistent with the requirements of the trip.
- 4.3 Council expects the use of taxi services to be cost effective relative to other transport options. Wherever practicable shuttle or bus services are to be used in lieu of taxi services.

The following reimbursements for taxi, shuttle or bus services will be reimbursed on provision of receipts:

- Airport to hotel
- Airport to conference venue (and return)
- Hotel to conference venue (and return)
- Hotel/conference venue to/from official conference related events
- Hotel to airport

- 4.4 Council recognises that rideshare services (such as Uber) may provide cost-effective alternatives to traditional taxi services. The same approval and reimbursement processes that apply to taxis shall apply to rideshare services.
- 4.5 Employees and elected members using rideshare services must obtain and submit electronic receipts showing journey details, purpose, and cost. Where rideshare services are charged through an app linked to a credit card (as they usually are) and if the app is set up to use a personal credit card, care must be taken to distinguish legitimate business expenses from personal expenses.
- 4.6 The choice between taxi, rideshare, shuttle, or public transport should be based on cost-effectiveness, safety, and efficiency considerations.
- 4.7 Any fines (parking or traffic offences) incurred while using a rental vehicle are the responsibility of the driver.
- 4.8 The use of Council vehicles is covered in Council's Vehicle Policy.

Private vehicle use - employees

- 4.9 Please refer to Council's Vehicle Policy as to the acceptability of the use of a private motor vehicle for business purposes. Council pool vehicles should normally be used for all work-related travel. Private vehicles should only be used when pool vehicles are unavailable or not practical in the circumstances.
- 4.10 Reimbursement for use of a private motor vehicle by employees should be claimed using a 'Request for Reimbursement' form and will be paid at the current mileage reimbursement rates.

Private vehicle use – elected members

- 4.11 Elected members are entitled to claim a vehicle mileage allowance for **eligible travel** in accordance with the provisions set out in the Local Government Elected Members Determination that is current at the time of the travel.
- 4.12 Eligible travel for Matamata-Piako elected members includes travel to the following:
- Council meetings (including extraordinary, urgent meetings).
 - Standing Committee meetings if an appointed member of that committee or where requested to attend by Council or the Mayor.

- Meetings pursuant to a Council resolution.
 - Meetings of outside organisations or committees, including joint local authority committees, to which an elected representative is appointed by Council or the Mayor.
 - Zone 2 meetings of Local Government New Zealand.
 - Council workshops (all Councillors are requested to attend).
 - Non-Council workshops (where appointed to attend by resolution).
 - Civic Functions (where official invitation issued) and citizenship ceremonies.
 - Conferences and seminars (where appointed to attend by resolution).
 - Long Term Plan, Annual Plan and Annual Report meetings (including public meetings).
 - Meetings where Councillors/Committee members are requested to attend by Council or the Mayor.
 - Working party meetings (including working groups and briefing sessions).
 - Any of the following that meet the requirements of the Local Government Elected Members Determination for payment of the vehicle mileage allowance:
 - Meetings with Council officers
 - Consultative group meetings
 - Meetings arranged to discuss Council business
 - Specified site visits
 - Any of the above meetings re-convened to another day.
- 4.13 Council has set a 100km per day limit on any mileage claim (except for Zone 2 meetings, LGNZ events, joint local authority meetings, the Hauraki Gulf Forum and other meetings where you are an appointed or otherwise authorised Council representative).
- 4.14 No mileage allowance/reimbursement is payable if attendance is via audio/audio visual means.
- 4.15 Reimbursement for use of a private motor vehicle by elected members should where possible be claimed using the portal mechanism that has been established for this purpose, or alternatively the claim form.

Car parking expenses

- 4.16 Employees or elected members should consider the most cost-effective options for parking. Reasonable car parking expenses related to business will be reimbursed on provision of receipts.

5. Entertainment and hospitality expenditure

- 5.1 Entertainment and hospitality expenditure decisions require careful judgment within the context of our business needs and public accountability. Rather than imposing rigid

monetary limits that may not accommodate varying circumstances, this policy provides guideline amounts that should be considered when planning such expenditure. Decision-makers should apply the following assessment criteria when considering entertainment and hospitality expenditure:

- Does the expenditure advance Council's objectives and serve a clear business purpose?
 - Is the expenditure proportionate to the potential benefit and appropriate to the occasion?
 - Can the expenditure be publicly defended as moderate and conservative if scrutinised?
 - Have alternative, more economical options been considered?
 - Has appropriate pre-approval been obtained, and will the expenditure be transparently documented?
- 5.2 While guideline amounts are provided in this policy, decision-makers must use their judgment, considering these criteria, to ensure expenditure remains appropriate in each specific context. Exceptions should be rare, documented, and have clear justification.
- 5.3 Entertainment and hospitality can cover a range of items such as coffee, biscuits, catering, meals, alcohol and gifts. Expenditure on entertainment and hospitality is sensitive because of the range of purposes it can serve, the opportunities for private benefit and the wide range of opinions on what is appropriate. Specific business purposes of entertainment and hospitality expenditure have been identified as follows:
- building relationships
 - representing Matamata-Piako District Council
 - reciprocity of hospitality where there is a clear business purpose and the expenditure is appropriate and reasonable – acceptance of hospitality should be on the same basis.
 - recognising significant business achievement
 - building revenue
 - learning and development programmes
 - appreciating employees
- 5.4 All entertainment and hospitality expenditure must be pre-approved in writing (where practical) by your manager, and the expense or reimbursement must always be supported by clear documentation. This documentation must identify the date, venue, reason for the event, costs, recipients and the specific business purpose for the expenditure. Where the cost of entertainment or hospitality is expected to be more than \$100, pre-approval of the event and approval of the expense or reimbursement must be sought from the Chief Executive (or Mayor / Group Manager as appropriate). The monetary limits on catering expenditure set out in the section below entitled '**Potentially Allowable Expenditure**' must be noted, as should the requirements in clause 5.13 around any spend on alcohol.

- 5.5 Consideration must be given to any taxation consequences resulting from proposed expenditure, as this may result in a higher cost being incurred than initially expected. These include:

- Any cash payments to employees are considered monetary remuneration and may be subject to PAYE.
- Gifts such as flowers, restaurant meals, accommodation and vouchers may be subject to Fringe Benefit Tax (FBT). If the employee can enjoy the entertainment benefit when he or she chooses, and the benefit is not consumed or enjoyed in the course of employment duties, then it will likely be subject to FBT. GST is also payable on the value of FBT.
- Generally FBT does not apply to an event that is on Matamata-Piako District Council's premises or for which the time, place and venue are controlled by the Council rather than the individual.

If a manager is unsure of the taxation implications of a particular payment for or on behalf of an employee, then they should seek advice from Finance and Business Services.

Non-allowable expenditure

- 5.6 The use of Matamata-Piako District Council's funds should **not** be authorised for the following:
- Entertainment expenses that are, or may be perceived to be lavish or extravagant under the circumstances
 - The purchase of property, goods or services for personal use or for a non-business reason
 - Events to promote or celebrate an election campaign of an individual Councillor or candidate
 - Events to celebrate birthdays, personal anniversaries of employees or elected members (except for the recognition of long service as covered elsewhere in this policy).
 - Food, barista-made coffee or any other refreshments (other than the standard tea, coffee and milo provisions supplied in our buildings) for routine employee catchups, team meetings or work breaks.

Potentially allowable expenditure

- 5.7 Basic morning and afternoon tea supplies in the form of tea, coffee, milo, milk and sugar will be supplied in the tea rooms for staff and elected members use.
- 5.8 Meals or refreshments for employees that have been required to work additional hours over a mealtime due to an emergency/network recovery situation or for any other justified business purpose in accordance with the employee's employment agreement.
- 5.9 Catering may be provided for onsite meetings where the meeting runs for a duration of more than four hours, or where the provision of a meal is considered necessary to keep

the attendees present and engaged in the meeting. The total cost per person (including GST) should not generally exceed:

- \$12 for morning/afternoon tea
- \$25 for lunch
- \$40 for dinner

- 5.10 If a catered lunch or dinner is being provided, then morning or afternoon tea should not normally also be externally catered unless special circumstances exist. The meeting organiser may use petty cash to purchase a suitable light snack for the meeting, e.g. crackers, biscuits, or fruit.
- 5.11 The dollar limits provided for in clause 5.9 and the provision set out in clause 5.10 will also apply to the provision of catering for Council and committee meetings and workshops. Catering will be provided for the required attendees of those meetings where the meeting runs over normal mealtimes.
- 5.12 Meals and/or refreshments for meetings offsite where there is a justifiable business purpose. The total cost per person (including GST) should not generally exceed:
- \$30 for lunch
 - \$70 for dinner
- 5.13 Expenditure on alcohol for certain Matamata-Piako District Council events or occasions may be approved at the discretion of the Chief Executive (or Mayor/Group Manager as appropriate). Council's Drug and Alcohol and Vehicle policies must be adhered to.
- 5.14 Approval may be given by the Chief Executive (or Mayor/Group Manager as appropriate) for expenditure related to one-off team celebrations of business achievements, or for team building exercises. This approval must be sought in advance and be clear on the number and identity of the participants, the per head budget, and the total allowable cost. The dollar limits set for per head cost in sections 5.9 and 5.12 of this document should be the upper limits for per head cost in this case too, and the principles of being moderate and conservative and having a justifiable business purpose must be met.
- 5.15 Approval may be given for entertainment expenditure or gifts provided to an employee as an award or prize (e.g., prizes awarded in line with Council's 'Cheers' programme). Such expenditure shall be reasonable, including having regard to the likelihood that it may be subject to FBT. The expenditure must be coded to the GL master code 3005 in Council's financial systems to enable any FBT to be accounted for.
- 5.16 Approval may be given on an annual basis by the Chief Executive for a maximum amount per person that Matamata-Piako District Council will contribute towards the cost of Council hosted Christmas functions (including employees and elected members). The maximum amount that has been determined in this context as moderate and conservative and aligned with justified business purpose, will be inclusive of transport, venue, catering, alcohol, decorating, entertainment and cleaning, and must not exceed \$80 per head including GST. Partners may be invited to attend at their own cost.

- 5.17 Approval may be given on an annual basis to provide up to \$1,500 in total, across Council, for organisational employee wellbeing, safety or employee recognition initiatives.

Council events

- 5.18 Council currently hosts a number of events (including for example, Citizenship ceremonies, Anzac Day services, Business Night Out awards, etc.). Attendance at these events, in order to represent the Matamata-Piako District Council is expected for some elected members and employees (as determined by the Chief Executive (or Mayor/Group Manager as appropriate), as well as those involved in the organisation of the event. As such, Council will cover any costs of admission to the event for these elected members or employees. Council will not cover the cost for the spouses / partners of these elected members or employees to attend.
- 5.19 Moderate refreshments and/or alcohol may be provided for elected members, employees and guests at these events at the discretion of the Mayor or Chief Executive.

6. Goods and services expenditure – disposal of surplus assets

- 6.1 This section covers the disposing of assets that are not covered by the terms and conditions of employment or the provisions of any other contract that has been entered into, e.g. for the renewal of an asset.
- 6.2 Sale of surplus assets – as part of normal business Council will from time to time dispose of assets. Typically, this is when the assets have become obsolete, worn out or surplus to requirements. Any disposal must be both transparent and fair, and meet any requirements for disposal of assets within Council's Asset Capitalisation Policy.
- 6.3 The principles of preserving impartiality and integrity are particularly relevant. Council expects employees disposing of assets not to benefit personally from the disposal. All disposals are to be handled in a manner that ensures the employee's personal judgement or integrity are not compromised.
- 6.4 To ensure transparency, fairness and receipt of best value for Council, the disposal of assets which have become obsolete, worn out or surplus to requirements, shall normally be conducted on the open market or by way of trade-in on a replacement asset, unless the assessed value of the assets are minimal (less than \$1,000).
- 6.5 The assessment of market value will be made by the manager responsible for the sale of that type of asset. The IT Manager will oversee the sale of all computer or electronic equipment. The Customer Services Manager will oversee the sale of all mobile phones and accessories, and the Property and Community Projects Manager will oversee the sale of furniture and fittings.
- 6.6 Surplus vehicles and plant will normally be sold through a vehicle auction house, tender, or sale by public advertising, and will be the responsibility of the Kaimai Valley Services Operations Support Manager.
- 6.7 Assets with an assessed market value of less than \$1,000 can be sold on a more discretionary basis after confirming they have no further Council business purpose. Ideally

these assets would be made widely available for sale to employees at reasonable price on an open and transparent basis. The weekly staff bulletin would be a means of achieving both aspects of this – the check of no further council business use and the open and transparent sale basis. Alternatively other recognised sales or 'community good' channels could be utilised to achieve a disposal while looking to minimise any administrative burden in the disposal process.

- 6.8 Care should be taken in any clause 6.7 process to ensure good process around the collection of any sale proceeds. The Finance and Business Services Team will be able to recommend a suitable process that safeguards Council and any individuals involved. If staff are purchasing disposed assets any payment should be receipted at a Council customer services counter and a receipt issued.
- 6.9 Payment for the purchase of assets must be made before possession is taken.
- 6.10 The policy provisions set out in clauses 6.7, 6.8 and 6.9 should also be applied to the sale of any assets (such as stereos) seized by Council in the course of its noise control regulatory responsibilities.
- 6.11 Assets with an assessed value over \$1,000 will only be offered for sale to employees at the discretion of the Chief Executive, having regard to the principles above.

7. Goods and services expenditure – loyalty reward scheme benefits, and impartiality and integrity

- 7.1 We will preserve impartiality and integrity by ensuring:
 - Employees and others making direct procurement decisions for Council do not, in general, personally receive loyalty rewards as a result of their decisions.
 - The selection of suppliers is in the entity's best interests and is not affected by the availability or possibility of purchasing privileges for employees and elected members.
- 7.2 Loyalty reward schemes provide benefits to customers who utilise particular suppliers. It is **crucial** that employees and elected members do not compromise the impartiality and integrity of Council spending for personal benefit. Wherever possible and reasonably practicable if Council is either directly or indirectly paying for the purchase it is Council that should benefit from any reward. Because Council utilises particular processes, controls and systems for its spending there should in fact be limited opportunity for employees and elected members to inappropriately accrue loyalty points for their own personal benefit. However, in some cases, loyalty points can accrue to a personal account without any circumvention or breakdown of Council's normal processes, controls and systems and without any reasonable means of Council receiving the reward benefit. Where this is the case, provided there is no extra cost to Council, and where the personal benefit that comes from accruing the loyalty points does not influence or incentivise either the spend or the choice of supplier, the loyalty points can be retained and utilised for personal benefit. A specific provision is included in clause 3.12 of this document in regard to Air points and other travel-related loyalty schemes which should illustrate this general provision further.

- 7.3 Where other rewards or prizes are obtained by chance and without inducement, they will be the property of Council. If there is no business use for the reward/prize received, it may become the property of the individual, after consideration in line with Council's Gift Policy.

8. Goods and services expenditure – private use of Council assets

- 8.1 Any physical item owned, leased or borrowed by Council is considered a Council asset for the purpose of this policy. This includes photocopiers, telephones, cell phones, cameras, any means of accessing the internet, stationery, plant and equipment.
- 8.2 Where the personal use of Council assets by staff or elected members would likely result in just minimal additional expenditure, wear and tear, potentially negative public perception, risks to the asset or service capacity, or health and safety issues, then the use may be agreed by discussion with your manager.
- 8.3 Where the manager considers the personal use of Council assets may result in more than just minimal additional expenditure, wear and tear, potentially negative public perception, risks to the asset or service capacity, or health and safety issues, then approval should be sought from the Chief Executive (or Mayor / Group Manager as appropriate).
- 8.4 The personal use of Council assets should be short-term only, unless otherwise approved by the Chief Executive (or Mayor / Group Manager as appropriate).
- 8.5 The costs to Council of private use will be recovered, unless it is impractical or uneconomic to separately identify those costs.
- 8.6 Council assets cannot be used in any private business that any employee or elected member may operate.

9. Goods and services expenditure – Council use of private assets

- 9.1 Council may decide that reimbursing employees for use of private assets is appropriate for reasons such as cost, convenience or availability. Council may also decide to do this in circumstances where it would not fully use an asset of the same type if it acquired it directly. Examples include private motor vehicles, private cell phones and private computers.
- 9.2 The main issue associated with Council's use of private assets is the risk of the Council paying or reimbursing amounts that inappropriately benefit the employee or elected member. Therefore, pre-approval at the Group Manager level is required. In assessing the request, the Group Manager will pay particular attention to the principles of a justified business purpose and preserving impartiality and integrity.
- 9.3 Employees must not approve or administer payments to themselves for the Council's use of their private assets.

10. Goods and services expenditure - Private use of Council suppliers

- 10.1 From time-to-time employees may qualify for discount-priced goods for private purchases through a Council supplier that they would not otherwise be able to access. The Council expects that the availability of such privileges will not impact on an employee's decision in

respect of their choice of suppliers for Council purchases (refer to Managing Conflicts of Interest Policy). Private use of suppliers must not be taken into account when choosing Council suppliers. The selection of the suppliers must be in the best interests of the Council at all times (refer to the Procurement Policy).

10.2 Private use of Council suppliers is subject to:

- The use of such privileges being moderate in regard to both value and quantity.
- Any discount being offered by the supplier must be the same discount offered to all Council employees and not be particular to individual employees.
- Staff utilising any purchasing privileges only for themselves and not for other third parties, including family and friends.
- Council not being used as a source of credit. Any purchases should be made on a cash sale basis only with the employee to arrange and pay for the goods and services directly with the supplier (i.e. the supplier should not invoice Council for the goods/services).
- Council's resources, including staff time, should not be used to procure goods or services for employees' personal benefit
- The private use of Council fuel or store cards is prohibited.

10.3 In some circumstances a Council order may cover expenditure with a personal component, e.g. travel or accommodation booking. In this case, Council will code the personal component to the on-charging account (19800.1000.1000) and issue an invoice to the employee for the personal component. Payment to Council should be made as soon as possible, but at least by the 20th of the month following the invoice date.

10.4 Elected members may have preferential access to goods or services through Council's suppliers on the same basis as employees, provided there is no real or perceived conflict of interest.

11. Employee support and welfare expenditure – clothing and personal protective equipment (PPE)

11.1 Employees must pay for their own clothing other than clothing they are required to wear as a corporate uniform, or health and safety related clothing and/or PPE.

11.2 Group Managers will determine what teams or individual staff are required to wear a corporate uniform, and the nature of that uniform, with consideration of levels of public interaction, practicality, prudent cost, and any organisational guidelines. Where a corporate uniform is determined to be appropriate, the manager will approve purchase of the uniforms as necessary.

11.3 Any health and safety related clothing or PPE requirements must also be agreed by the Group Manager, again considering the prudence of the need for the clothing and/or PPE, and any organisational guidelines, and the manager then approving purchase consistent with that determination.

12. Employee support and welfare expenditure – care of dependants

- 12.1 The care of dependants is a personal expense of the employee. In exceptional circumstances such as when the employee is unexpectedly required to perform additional duties at very short notice, the Chief Executive may authorise the reimbursement of actual and reasonable costs.

13. Employee support and welfare expenditure – remote working / home office expenditure

- 13.1 Reimbursement for home internet, power, or other utility costs will generally not be provided except in exceptional circumstances approved by the Chief Executive.
- 13.2 Where, due to exceptional circumstances, an employee is required to work remotely due to Council direction (rather than by choice), reasonable equipment costs may be covered following written approval from their manager and the Chief Executive (or Mayor/Group Manager as appropriate).

14. Employee support and welfare expenditure – farewells and retirements

- 14.1 Expenditure on farewells and retirements includes spending on functions, gifts and other items when employees or elected members are leaving or retiring from Council.
- 14.2 Most farewell functions will be provided at the cost of the employee leaving with assistance from their close work mates or team / group. Farewell gifts will be organised by a work mate and funded by work mate contributions. Other than where the Chief Executive has used their discretion, as outlined below, there will be no cost to Council for farewell functions or gifts.
- 14.3 Council spending / contribution to farewells or retirements is allowable at the discretion of the Chief Executive (or Mayor/Group Manager as appropriate), on a pre-approved basis, and with regard to the number of years of service completed with Council. This would not normally be considered unless the employee concerned has at least 30 years of well-regarded service with Council.
- 14.4 Expenditure on farewells and retirements should not be extravagant or inappropriate to the occasion. In the rare circumstances that a Council contribution is approved under clause 14.3 the Council contribution should be limited to a fairly simple morning tea for an appropriately chosen audience and a gift, or a contribution to a gift, of no greater cost than \$200 excluding GST. The principle of moderate and conservative expenditure is particularly relevant.

15. Employee support and welfare expenditure – recognition of long service

- 15.1 Expenditure on the recognition of long service includes spending on functions, gifts and other items when employees or elected members have completed a significant number of years of service with Council.

15.2 Expenditure on the recognition of long service should not be extravagant or inappropriate to the occasion. The principle of moderate and conservative expenditure is particularly relevant.

15.3 For every tenth year of service from 20 years onwards, the employee will be invited to a morning tea with the Mayor and Councillors, Chief Executive, Group Manager and their Manager to acknowledge their service. They will be invited to bring their spouse/partner and a small number of work mates. The employee will receive a certificate recognising the service and a gift to the value of \$250 excluding GST.

16. Employee support and welfare expenditure – sponsorship of employees or others

16.1 Utilising ratepayer funds for sponsorship must have a justified business purpose, which could include the promotion of Council's objectives. The cost to Council must be moderate and conservative.

16.2 Any sponsorship should be within existing budgets and must be moderate. Any sponsorship provided by Council must be pre-approved by the Chief Executive.

17. Other types of expenditure – donations

17.1 A donation is a payment (money or by way of goods or services) made voluntarily and without the expectation of receiving goods or services in return.

17.2 Council must ensure that any donations gifted to a third party are transparent and subject to appropriate scrutiny.

17.3 Donations may be appropriate in circumstances where:

- There is a clearly identified relationship between the Council and the recipient of the donation; and
- It can be clearly demonstrated that the donation or gift satisfies the compliance obligations of this policy and is justified in terms of its alignment with the Council's objectives.

17.4 For donations, Council requires these to be:

- lawful in all respects
- made to a recognised organisation (not to an individual) by normal commercial means and non-political
- for donations of money, these should be paid directly to the recipient's bank account, following completion of a 'Request for payment to a supplier' form, setting out the rationale for the donation, and be approved by the Chief Executive.
- for donations of goods or services, a journal request form should be completed (recognising the donation as an expense coded to resource 622), and supporting documentation attached including the rationale for the donation, approved by the Chief Executive.
- disclosed in aggregate in the Council's annual report (i.e. coded to resource 622).

18. Other types of expenditure – koha

- 18.1 Koha is a gift, a token, or a contribution given on appropriate occasions in the context of Māori tikanga, and without the expectation of receiving goods or services in return. It could include money, vouchers or goods and services.
- 18.2 It is important to note that in Māori tikanga, koha is as much about the act and timing of giving as it is about the dollar value.
- 18.3 Council must ensure that any koha gifted to a third party is transparent and subject to appropriate scrutiny.
- 18.4 The gifting of koha may be appropriate in circumstances where:
- There is a clearly identified relationship between the Council and the recipient of the koha; and
 - It can be clearly demonstrated that the koha satisfies the compliance obligations of this policy and is justified in cultural terms.

18.5 For payments of koha:

General

- No payment is to be made as 'koha' (i.e. tax free) when the actual circumstances surrounding the payment carry an obligation to pay tax (e.g. goods / services are being provided). It must be an unconditional gift.
- Any koha given on behalf of Council should reflect the occasion and Council's relations with Tangata Whenua.
- When employees or elected members are attending a gathering / cultural event in a personal capacity, then any koha will be the personal responsibility of the employee or elected member concerned.
- If there is a group or collective of Council representatives, only one koha should be given that represents the Council as a whole.
- Payment will often be made to a recognised organisation (e.g. a Marae Committee holding a function) but may also in some circumstances be made to an individual (e.g. on attendance of a tangihanga, koha may be paid to the family of the deceased).

Approval of koha and form of payment

- Payment, whether it be by bank payment or cash, can be requested following completion of a 'Request for payment to a supplier' form, setting out the rationale for the koha, and be approved in accordance with the koha approval process map. As much advance notice as possible should be provided, recognising that in some circumstances such as tangihanga, the opportunity for advance notice will be limited.
- Ideally the intended recipients should be asked to provide verification of their bank account, and payment should be made directly to the recipient's bank account. In this case, the act of giving the koha at the function can still be achieved by presenting a certificate / letter informing the recipient that funds have been deposited into their bank account.

- Cash should not be used for koha unless necessary. This recognises security concerns as well as practical difficulties with no bank in Te Aroha. However, it is also recognised that koha in cash is sometimes the most culturally appropriate means of providing the koha, especially when offered at the time of a pōwhiri, hui, or tangihanga.
- 18.6 Any koha should be within existing budgets and must be moderate and conservative in the circumstances.
- 18.7 When determining the appropriate amount for koha, the guidance in the koha approval process map must be followed and consideration should be given to:
- The significance of the occasion
 - The mana of those involved
 - Precedent from previous similar occasions
 - The number of Council attendees
 - Council's relationship with the recipients
 - Regional and cultural expectations
- 18.8 All koha should be coded to resource code 429 with a description that includes the details of the recipient, and a brief description field for context (e.g., "tangihanga for kaumātua of mana whenua iwi") so the cultural reasoning is visible in our records.
- 18.9 Cultural advice should be sought from appropriate staff or community representatives when uncertainty exists about koha protocols or amounts.
- 19. Other types of expenditure – communications technology**
- 19.1 Communications technology such cell phones, telephones, and email and internet access is widely used in the Council workplace. While some personal use of this technology may be unavoidable, excessive use incurs costs, including lost productivity to Council. Where it is administratively possible and cost-effective Council will require reimbursement of personal use.
- 19.2 Council's policies on general and personal use of communications equipment are contained within Council's Computer User Form and Employee Handbook.
- 19.3 Excessive use will be monitored by managers and reported to the Executive Team as soon as practical.
- 19.4 Elected members may claim an Information or Communication Technology allowance in accordance with the provisions set out in the Local Government Members (Local Authorities) Determination that is current at the time.
- 20. Other types of expenditure – gifts and prizes**
- 20.1 A gift is usually given as a token of recognition of something provided by the recipient or may be given as a tribute (for example flowers given on the passing of an immediate family member). A prize may be provided as an incentive to encourage participation.

- 20.2 Gifts given to employees or elected members for long service or on retirement are covered in sections 14 and 15 of this policy.
- 20.3 On the passing of an immediate family member or spouse/partner of an employee or elected member, a request can be made to the PSW team to send flowers (up to a maximum value of \$100 including any delivery fee), or to arrange a donation in lieu of flowers (see section 17). It must be arranged centrally by the PSW team to avoid duplication.
- 20.4 The giving of gifts and prizes must be appropriate, transparent and reasonable. All expenditure must be pre-approved in writing (where practical) by your manager, and the expense or reimbursement must always be supported by clear documentation. This documentation must identify the reason for the gift or prize, the intended recipient (if known at that stage), the number and value of the prizes to be awarded (if applicable) and the specific business purpose for the expenditure.
- 20.5 The giving of any other gifts or prizes of more than \$50 (including a total cumulative spend of more than \$50 on multiple smaller gifts or prizes for the same business purpose) requires the pre-approval of the Group Manager, Chief Executive or Mayor.
- 20.6 Any gifts or prizes awarded to employees should be coded to the GL master code 3005 in Council's financial systems to enable any FBT to be accounted for.
- 20.7 Any prizes awarded to the public as part of a promotion should be coded to activity budgets using resource code 425.
- 20.8 The receiving of a gift or prize is not strictly sensitive expenditure however it can be a sensitive issue. Receiving cash gifts is unacceptable in any circumstances. Other specific requirements in regard to the receiving of gifts are covered in Council's Gifts Policy.
- 21. Issue and operation of Council credit cards, store purchasing arrangements and fuel cards**
- 21.1 Using credit cards, store purchasing arrangements and fuel cards are a common method of payment for sensitive expenditure. Another common method, p-cards (purchase cards), is not utilised by Council.

Credit cards

- 21.2 The issue of credit cards is tightly restricted, with just three cards currently on issue. These are:

	Credit Limit
Total Council Credit Limit	\$20,000
Allocated to:	
Accounting Systems Team Leader	\$15,500

Mayor & Executive Support Team Leader	\$3,500
District Library Manager	\$1,000

- 21.3 Should the need for an additional credit card, or an adjustment to Council's credit limit arise, a business case should be submitted to the Executive Team for consideration. The Chief Executive may approve the issue of additional cards (and limits) or an adjustment to an existing limit where they are satisfied that doing so will lead to administrative efficiencies while not exposing the organisation to undue risk. The Chief Executive or Group Manager Corporate, People & Relationships, may, on request from the Finance and Business Services Manager, approve a change in the allocation of Council's credit limit between existing allocated cards. This will normally be a temporary change of allocation between the existing cards to cover a large payment.
- 21.4 The cards are only allowed to be used for:
- International and online purchases
 - Purchases / registrations / subscriptions where credit card is the only reasonably practicable payment option in the circumstances.
- 21.5 Credit card payments must be requested in advance of payment using the 'Request for payment to a supplier' form and authorised in accordance with normal financial delegations. Approvers must consider the value of the purchase in New Zealand dollars to ensure delegations are adhered to.
- 21.6 All credit card transactions must be supported by taxable supply information (where appropriate) or other original documentation to explain and corroborate transactions.
- 21.7 Note that in limited circumstances, the documentation may not be available until after the payment is made, at which point it should be attached to the payment request form. Any significant variances to the amount approved on the request for payment form should be noted and retrospectively approved by the original approver (if total is still within financial delegation).
- 21.8 A detailed reconciliation of supporting documentation for each credit card is to be done in the first instance by the cardholder before forwarding all documentation to the Finance and Business Services Manager for review and approval in the Authority financial system.
- 21.9 In reviewing these reconciliations, the Finance and Business Services Manager should be vigilant of:
- Unusual transactions, merchants or spending patterns
 - Transactions near card limits
 - Weekend / holiday transactions
- 21.10 If concerns are identified these must be immediately followed up on to ensure adequate explanation and / or if necessary to initiate the reporting required under Council's 'Preventing Fraud and Corruption Policy'.

21.11 On the card holder's cessation of employment, the card will be returned to the Finance and Business Services Manager who will cancel the card with the bank and destroy the card.

21.12 The use of Council credit cards for private expenditure or for cash advances is not permitted under any circumstances.

21.13 Online purchasing decisions must follow the same principles as other sensitive expenditure. Before making online purchases:

- Confirm that online purchasing is the most cost-effective option
- Verify the legitimacy and security of the website/vendor
- Ensure appropriate pre-approval has been obtained
- Credit card details must not be saved on internet websites for future purchases
- Print and attach all receipts and confirmations to the 'Request for payment to a supplier' form
- Clearly document the business purpose of the purchase on the payment request form.

Store Purchasing Arrangements

21.14 Council has some store purchasing arrangements in place with local retailers:

- Four Square Te Aroha – account number is quoted.
- New World Morrinsville – account number printed on authorisation cards.
- Bunnings – store charge cards
- The Warehouse – BizRewards cards

21.15 These cards are only issued to a limited number of named staff with details of any card issued recorded on a register held by the Finance and Business Services team. Credit limits are restricted to what is required for practical operational purposes and this detail is also held by Finance and Business Services. The Four Square Te Aroha account is restricted and only available on an as-needed basis, after approval of that use, perhaps on an ongoing basis, by a Group Manager.

21.16 The following requirements apply to these arrangements:

- All purchases made using these arrangements should only be for minor, or ad hoc or emergency purchases. All major, non-urgent, purchases should be planned and follow the usual procurement and approval processes.
- Receipts should be obtained for all purchases made using store account arrangements and sent to Accounts Payable within three (3) working days, with appropriate coding and explanation for expenditure provided as appropriate. For store charge cards, purchase orders should be subsequently raised within the Authority system for all purchases.

21.17 A reconciliation for the store account purchasing arrangements is done by the FABS team utilising the transaction dockets. Each reconciliation must be approved on a one-up basis by the Accounts Payable Team Leader or higher.

21.18 In preparing and reviewing these reconciliations the staff members concerned should be vigilant of:

- Unusual transactions or spending patterns
- Transactions near card limits
- Weekend / holiday transactions

21.19 If concerns are identified these must be immediately followed up on to ensure adequate explanation and / or if necessary to initiate the reporting required under Council's 'Preventing Fraud and Corruption Policy'.

Fuel Cards

21.20 BP and Z fuel cards, specific to a vehicle, are held in each vehicle. Each fuel card is restricted to the fuel type for that vehicle and purchases of engine oil. In addition a small plant and emergency fuel card is held at a service station in each of the three towns.

21.21 The cards must only be used for the vehicles they are allocated for and where the small plant and emergency cards are used the purchase must be signed for detailing what plant or vehicle they were used for. Where purchases are not signed for, KVS fleet staff utilise GPS tracking reports to identify what vehicle or plant the purchase relates to. This is important in ensuring that all transactions are properly coded to the correct vehicle or plant asset code in Council's financial systems.

21.22 The KVS fleet staff carry out a comprehensive reconciliation of the fuel card invoices and the CSV files that are imported into the Authority financial system. This ensures that all data is correctly coded to the correct vehicle / plant. When complete the process documentation is signed by the KVS Manager before forwarding to FABS for entry into the Authority financial system.

21.23 In preparing and reviewing these reconciliations the staff members concerned should be vigilant of:

- Unusual transactions or spending patterns including weekend / holiday transactions or purchases from out of region service stations
- Transactions near card limits
- Unexpected fuel types being charged to fuel cards (this risk should already be minimised due to the fuel type restriction)

21.24 If concerns are identified these must be immediately followed up on to ensure adequate explanation and / or if necessary to initiate the reporting required under Council's 'Preventing Fraud and Corruption Policy'.

Regular internal audits

- 21.25 Internal spot audits of credit card, store purchasing and fuel card transactions will be conducted six-monthly by the Procurement Specialist, with findings reported to the Risk and Assurance Committee.
- 21.26 The importance of this internal audit is that it is carried out by a person not normally involved in these transactions and forms a key part of the fraud assessment framework.
- 21.27 Particular focus should be placed on the appropriateness of the type of transactions on the credit cards and store purchasing accounts including consideration of whether more appropriate procurement methods should have been used.
- 21.28 Consideration should be given to each credit card holder's continuing need for a card and their current limit.
- 21.29 There should also be focus on the risk of personal transactions being carried out using these mechanisms, including (with the fuel cards) sample-based consideration of the reasonableness of the volume of fuel purchased over a period of time given the expected metric of litres per 100kms for that particular vehicle.

22. Sustainability Considerations in Expenditure Decisions

- 22.1 When making sensitive expenditure decisions, consideration should be given to sustainability implications, including:
- Environmental impact
 - Social responsibility
 - Long-term cost implications
 - Alignment with Council's sustainability objectives
- 22.2 Where multiple options exist, preference may be given to more sustainable alternatives even if they incur marginally higher costs, provided they still represent value for money and can be justified as appropriate expenditure of public funds.
- 22.3 Disposal of surplus assets should prioritise reuse and recycling where practical, with sustainability considerations documented in disposal decisions.

Appendix 2

Relevant forms

The current forms can be found in Content Manager - search by title of the form or CM number as noted below.

Form	Use when	Submit completed form to
Learning and Development Request (CM 2807493)	Submitting a request for learning and development and associated travel arrangements	PSW
Travel Arrangements Request (not associated with Learning and Development) (CM 2385919)	Submitting a request for travel arrangements, not associated with learning and development. This would usually apply to elected members, executive and other staff representing Council at meetings and working parties.	PSW
Request for payment to a supplier (CM 2184371)	Making payments to suppliers that: • need to be paid by Visa or International telegraphic transfer, or • require payment outside of Council's normal monthly payment run.	FABS - Accounts Payable
Request for reimbursement (CM 2777648)	Requesting reimbursement of expenses to staff including mileage.	FABS - Accounts Payable
Elected Member Claims – these are now made via the Portal		

Liability Management Policy



Commented [LR1]: To be updated to new policy template before approval

Our vision is

To minimise the cost of borrowing used to fund the capital development of the Community's assets

Council's commitment

Council's commitment is to:

- Minimise our long term borrowing costs within approved risk parameters
- Minimise our exposure to adverse wholesale interest rate and credit margin movements, maturity and interest rate re-pricing concentrations
- Maintain appropriate liquidity levels and manage cash flows to meet known and reasonable unforeseen funding requirements.
- Minimise exposure to credit risk
- Comply with, monitor and report on financing/borrowing covenants and ratios under the obligations of our lending/security arrangements and this policy
- Comply with the requirements of the Local Government Act 2002

Management of borrowings

Council will:

- Consider and approve its forecast borrowing requirements by approving its Long Term Plan and each Annual Plan.
- Manage financial assets and debt on a net portfolio basis (borrowings less cash instruments).
- Prudently and effectively manage borrowings and liabilities having regard to:
 - Interest rate and credit margin exposure
 - Liquidity and funding exposure
 - Counterparty credit exposure
 - Debt repayment
 - Borrowing limits and financial covenants
 - Security arrangements*(Procedural guidance on each of these matters is set out in appendix one).*

2

- Delegate authority to the Chief Executive Officer to initiate any actions in terms of this policy, including the authority to execute any documents on behalf of Council.

This policy covers internal and external borrowings. Any other Council liabilities are managed in the course of the Council's day-to-day operations.

Borrowing limits

Council will:

- Ensure that the following parameters are not exceeded:

Item	Borrowing limit
Net external debt ¹ as a percentage of total revenue ²	<175%
Net interest ³ on external debt as a percentage of total revenue	<15%
Net interest on external debt as a percentage of annual rates income ⁴ (debt secured under debenture)	<20%
Liquidity: (Liquid investments + external debt + unutilised committed debt facilities) / external debt	>110%

Commented [BJ2]: We have presumed there is no need to change these LGFA limits.

Commented [LR3R2]: Confirmed

Interest rate exposure

Movements in interest rates can affect Council's financial performance and funding requirements. Interest rate risk management seeks to minimise interest costs and risks as interest rates change.

To manage interest rate risk on debt Council will:

- Utilise mechanisms including
 - setting risk control limits on fixed and floating rates
 - setting risk control limits on the use of interest rate instruments (under the guidance of independent external advisors) on a portfolio basis

¹ Net external debt is defined as external debt less liquid financial assets and investments. Liquid financial assets and investments are defined as cash, bank deposits and any fixed interest and equity investments that are held for other than strategic purposes. [For LGFA reporting purposes borrower notes are deducted from external debt to determine net external debt.](#)

² Revenue is defined as earnings from rates, government grants and subsidies, user charges, interest, dividends, financial and other revenue. Revenue excludes non-government developer contributions and vested assets (including found assets and the revaluation of derivatives and assets).

³ Net Interest is defined as the amount equal to all interest and financing costs less interest income for the relevant period.

⁴ Annual Rates Income is defined as the amount equal to the total revenue from any funding mechanism authorised by the Local Government (Rating) Act 2002 together with any revenue received from other Local Government Authorities (LGAs) for services provided and for which the other LGAs rate.

3

Liquidity and funding

Financial assets and funding sources need to be managed to ensure that Council can meet all of its obligations as they fall due.

Council will:

- Utilise mechanisms to manage liquidity and funding risk including:
 - cashflow management and forecasting,
 - maintenance of unutilised committed [stand-by and](#) debt facilities and liquid funds,
 - having risk control limits that enforce spreading of funding maturities,
 - pre-funding of existing and forecast debt requirements,
 - accessing long term debt where available and cost effective, to assist with spreading of term profile of funding risk

Credit exposure

Prudent credit management can reduce Council's risk of loss from a counterparty failing to meet its obligations. Liquidity risk for borrowings is relevant for the undrawn portion of any committed, stand-by or [bank debt](#) facility, where the counterparty has a contractual obligation to provide funds to Council. Credit exposure from derivative and other financial contracts relates to the default of the counterparty leading to non-payment of their contractual obligations. To manage these risks, Council will:

- Set limits on the acceptable credit rating for counterparties.
- Ensure legal documentation is independently reviewed by Council's legal counsel.

Debt repayment

Council will:

- Make debt repayment decisions driven by Council's liquidity profile, contractual terms, debt levels and sustainable funding needs. External debt is managed on a net portfolio basis.
- Only borrow externally when it is commercially prudent to do so.
- Determine the cashflows to be used for the repayment of debt or reduction in borrowing requirements.

Security for debt

Council will:

4

- Offer security over borrowing by way of a charge over rates and rates revenue through the Debenture Trust Deed.
- From time to time, may offer alternative security over specific assets, with approval by Council and Trustee.

Source of funds

Council considers the following to be appropriate sources of funds:

- any New Zealand registered bank of suitable credit worthiness (as defined within the credit exposure section of the policy);
- Council reserves, special funds, or surplus cash available for internal borrowing
- borrowing secured by the Debenture Trust Deed;
- lease to own arrangements – the counter parties shall be the open market
- Council issued commercial paper and bonds to the [New Zealand Local Government Funding Agency \(LGFA\)](#), LGFA stand-by facilities that is secured by the Debenture Trust Deed.

[Financial support and lending activity to Council Controlled Organisations \(CCO\) and Council Controlled Trading Organisations \(CCTO\)](#)
[Borrowing mechanisms for Council Controlled Organisations and Council Controlled Trading Organisations.](#)

To better achieve its strategic and commercial objectives, Council may provide financial support in the form of:

- [Guarantees, subscribing for shares as called or uncalled capital provided to a wholly owned or multi-council owned CCO upon Council approval.](#)

Guarantees of financial indebtedness to CCTOs are prohibited, but financial support may be provided by subscribing for shares as called or uncalled capital. Council does not lend money, or provide any other financial accommodation, to a CCTO on terms and conditions that are more favourable to the CCTO than those that would apply if Council were borrowing the money or obtaining the financial accommodation, without charging any rate or rate revenue as security.

- [Debt funding directly or indirectly to CCO/CCTO's. Indirect lending is where the CCO/CCTO becomes a member of the LGFA and Council provides the financial support.](#)

[Council guarantees of financial indebtedness to CCTO's are prohibited, but financial support may be provided by subscribing for shares as called or uncalled capital.](#)



5

Council will not transact with a CCTO on terms more favourable than that of Council, if Council were not providing rates as security.
Any financial support or lending arrangement to a CCO or CCTO must be approved by Council.

Commented [BJ4]: Included in above bullet point.

All lending arrangements must be executed under legal documentation (e.g. loan, guarantee) reviewed by Council's independent legal counsel and approved by Council.

New Zealand Local Government Funding Agency Limited (LGFA)

Despite anything in this Policy, Council may borrow from the LGFA and, in connection with that borrowing, may enter into the following related transactions to the extent we consider necessary or desirable:

- Contribute a portion of our borrowing back to the LGFA as an equity contribution to the LGFA. For example, in the form of borrower notes.
- Provide guarantees of the indebtedness of other local authorities to the LGFA and of the indebtedness of the LGFA itself.
- Commit to contributing additional equity (or subordinated debt) to the LGFA if required.
- Secure our borrowing from the LGFA and the performance of other obligations to the LGFA or our creditors with a charge over our rates and rates revenue.
- Subscribe for shares and uncalled capital in the LGFA.

Financial exposure to the LGFA is to be reviewed annually and reported to the Audit and Risk Risk and Assurance Committee and Council.

Management procedures, reporting and policy review

The Group Manager Business Support Corporate, People and Relationships will:
• Approve documented treasury and operational procedures for borrowing activities, which will be administered by the Finance and Business Services Manager.

The Chief Executive Officer will:

- Ensure reporting requirements set out in appendix one of this policy are met. Report to Council on borrowings on at least a quarterly basis.

The Risk and Assurance Committee will:

6

- Formally review this policy at least every three years (in line with the review of the Long Term Plan), or more often as necessary to respond to legislative or other changes.

Council will:

- Receive recommendations from the Risk and Assurance Committee and review and adopt this policy at least every three years (in line with the review of the Long Term Plan), or more often as necessary to respond to legislative or other changes, in line with the review of the Long Term Plan.

7

Appendix one

LIABILITY MANAGEMENT POLICY PARAMETERS

Interest rate exposure

Objective

To manage and minimise our costs and risks arising out of interest rate movements associated with our borrowing activities.

Policy parameters

Forecast gross core external debt is the amount of total core external debt that is expected to remain outstanding for a period greater than one year. When approved forecasts are changed (signed off by the [Group Manager Business Support Group Manager Corporate, People and Relationships](#) or equivalent), the amount of interest rate fixing in place may have to be adjusted to ensure compliance with the policy minimum and maximum limits.

The [Group Manager Corporate, People and Relationships](#) ~~Group Manager Business Support~~ can consider and approve alternative debt forecast scenarios that make assumptions around such matters as, the delivery and timing of the capital expenditure programme [and transition to Waikato Waters Limited, Local Waters Done Well](#) when designing the interest rate hedging strategy. **However, the interest rate risk position is measured and reported against the base debt forecast approved by the [Group Manager Corporate, People and Relationships](#). ~~Group Manager Business Support~~.**

Exposure to interest rate risk is managed and mitigated through the risk control limits below. Council's forecast gross core external debt should be within the following fixed/floating interest rate risk control limits.

8

Debt interest rate policy parameters (calculated on a rolling monthly basis)

Debt period ending	Minimum fixed	Maximum fixed
Current	40%	90%
Year 1	40%	90%
Year 2	35%	85%
Year 3	30%	80%
Year 4	25%	75%
Year 5	20%	70%
Year 6	0%	65%
Year 7	0%	60%
Year 8	0%	50%
Year 9	0%	50%
Year 10	0%	50%
Year 11 plus	0%	25%

A fixed rate maturity profile that is outside the above limits, but self corrects within 90-days is not in breach of this Policy. ~~Maintaining a maturity profile beyond 90-days requires specific approval by Council.~~

~~In complying with the above Interest Rate Limits, consideration is given to Legal Water Done Well Waikato Waters Limited and its impact on Council's agreed debt transfer mechanism, ongoing longer-term debt forecasts and risk position. Any policy limit non-compliance, greater than 90 days, that does not self-correct is approved by the CE and retrospectively reported and approved by Council.~~

"Fixed Rate" is defined as all known interest rate obligations on forecast gross external debt, including where hedging instruments have fixed movements in the applicable reset rate.

"Floating Rate" is defined as any interest rate obligation subject to movements in the applicable reset rate.

Pre-hedging in advance of projected physical drawdowns of new debt is allowed.

Fixed interest rate percentages are calculated based on the average amount of fixed interest rate obligations relative to the average forecast gross core external debt amounts for the given period (as defined in the table above).

Interest rate risk management instruments may be used to convert fixed rate borrowing into floating rate, floating rate borrowing into fixed or hedged borrowing. Independent external advisors will be consulted when using interest rate risk management products.

Commented [BJ5]: This change would provide management with the flexibility to manage treasury proactively and in a timely fashion. Treasury reporting should give Council notice that any proposed strategy would create a compliance issue.

9

The following instruments may be used and are approved for interest rate risk management activity:

Forward rate agreements ("FRA") on:

- Bank bills
- Government bonds

Interest rate swaps including:

- Forward start swaps
- Amortising swaps (whereby notional principal amount reduces)
- Swap extensions and shortenings

Interest rate options on:

- Bank bills (purchased caps and one-for-one collars)
- Interest rate swaptions (purchased swaptions and one-for-one collars with matching notional amounts, and maturity dates only)

Use of interest rate instruments:

- Any interest rate swap with a maturity beyond the maximum LGFA bond maturity must be approved by Council.
- Selling interest rate options for the primary purpose of generating premium income is not permitted, because of its speculative nature.
- During the term of the option, only the sold side of the collar can be closed out (i.e. repurchased) otherwise, both sides must be closed out simultaneously.
- Purchased borrower swaptions mature within 12 months.
- Interest rate options with a maturity date beyond 12 months that have a strike rate (exercise rate) higher than 2.00% above the appropriate swap rate cannot be counted as part of the fixed rate percentage calculation.
- Forward start period on swaps and collar strategies to be no more than 36 months, unless the start date of the new swap coincides with the maturity date of an existing swap. The new swap's notional amount must be no greater than that of the existing swap.
- Buying and selling of financial futures is not permitted due to the administrative burden.
- Any other financial instrument must be specifically approved by Council on a case-by-case basis and only be applied to the one singular transaction being approved.

Interest rate instruments are only sought from strongly credit rated New Zealand registered banks. Banks must have a minimum long term credit rating of single "A" (Standard & Poor's, Fitch, or Moody's).

10

Liquidity/Funding

Objective

To ensure that we have adequate committed financial resources to meet all our obligations as and when they arise, our liquidity and funding risk management centres on the ability to re-finance or raise new debt at a future time, at acceptable pricing (fees and borrowing margins) and terms.

Our ability to readily attract cost effective borrowing is largely driven by our ability to maintain a strong financial position, raise general rates and manage relationships with investors, financial institutions/brokers and the LGFA. External borrowing is sought from the LGFA and bank facilities.

Policy parameters

Council will manage liquidity and funding risk by:

- Appropriate cashflow management to ensure that sufficient funds are available to meet financial obligations as they fall due.
- Maintaining appropriate committed ~~short-term borrowing~~stand-by and debt facilities with Council's bank counterparties and/or with the LGFA.
- Maintaining financial investments in liquid instruments counterparties within credit risk limits.
- Liquid investments, available committed bank/loan facilities and external debt are maintained at greater than 110% over the existing external debt amount.
- Maintaining a spread of debt funding maturities to reduce concentration risk so that credit margins and overall borrowing costs are not unnecessarily increased due to market conditions.
- The Chief Executive Officer or delegate has the discretionary authority to re-finance existing debt on acceptable terms. Such action is to be reported and ratified by Council at the earliest opportunity.
- Council has the ability to pre-fund up to 18 months of forecast debt requirements including debt re-financing and pre-funded capital expenditure.

The funding maturity profile of the total committed funding in respect of all loans and committed facilities is set by the following risk control limits:

Period	Minimum	Maximum
0 to 3 years	15%	60%
3 to 7 years	25%	85%
7 years plus	0%	60%

11

A funding maturity profile that is outside the above limits, but self corrects within 90-days is not in breach of this Policy. ~~However, a maturity schedule outside of these limits will require specific Council approval.~~

~~In complying with the above Funding Limits, consideration must be given to Leaia Waters Done Well Waikato Waters Limited and its impact on Council's agreed debt transfer mechanism, longer-term Council debt funding requirements and risk position. Any policy limit non-compliance, greater than 90 days, that does not self-correct is approved by the Chief Executive and retrospectively reported and approved by Council.~~

~~Debt funding principal amounts owing on repayment date are recognised on a gross basis. Borrower notes are not netted against the gross amount for funding maturity percentage measurement purposes.~~

Once debt has been refinanced with a contracted term deposit (pre-funded), the term deposit amount will net off the maturing debt instrument from the funding maturity profile percentage calculation.

~~To minimise concentration risk, the LGFA require that no more than the greater of NZD 100 million or 33% of a council's borrowings from the LGFA will mature in any 12 month period.~~

Commented [BJ6]: No longer a requirement of the LGFA.

Liquid investments are defined as those investments held for operational requirements and/or used to meet liquidity buffer requirements and include:

- Overnight bank, call deposits at 100% of principal amount
- Bank term deposits no greater than 30 days at 100% of principal amount
- Bank registered certificates of deposit (RCD's) maturing in less than 181 days at 100% prevailing market value

Financial support and lending activity to Council Controlled Organisations and Council Controlled Trading Organisations
Borrowing Mechanisms for CCO and CCTO organisations

~~Any financial support or lending arrangement to a CCO or CCTO must be approved by Council. Any debt funding arrangement directly or indirectly to a CCO/CCTO must be approved by Council.~~ In recommending an arrangement for approval the following is considered:

12

- ~~Financial and credit risk profile of the CCO/CCTO.~~~~Credit risk profile of the borrowing entity,~~ and the ability to repay interest and principal amount outstanding on due date
- Impact on Council's credit standing, debt cap amount (where applied), lending covenants with the LGFA and other lenders and Council's future borrowing capacity.
- The form and quality of security arrangements provided
- ~~The guarantee fee or lending rate given factors such as: CCO or CCTO financial/credit profile, external Council borrowing rates, borrower note and liquidity buffer requirements, term etc.~~~~The lending rate, given factors such as: CCO or CCTO credit profile, external Council borrowing rates, borrower note and liquidity buffer requirements, term etc~~
- ~~Financial support and lending arrangements to the CCO or CCTO must be~~~~Lending arrangements to CCO/CCTO must be~~ documented on a commercial arm's length basis. A term sheet, including matters such as borrowing costs, interest payment dates, principal payment dates, security and expiry date is agreed between the parties
- ~~Accounting and taxation impact of the financial support and on-lending arrangement.~~
- ~~on-lending arrangements.~~

~~All financial support and lending arrangements must be executed under legal documentation (e.g. loan, guarantee) reviewed and approved by Council's independent legal counsel.~~

~~All lending arrangements must be executed under legal documentation (e.g. loan, guarantee) reviewed by Council's independent legal counsel and approved by Council.~~

Credit exposure

Objective

To minimise our risk of default on the part of any counterparty that has a contractual obligation to make any payments to us.

Policy parameters

Proposed counterparties to borrowing transactions will be assessed to ensure that there is reasonable certainty that obligations under borrowing facilities will be honoured. Financial related transactions will only be entered into with organisations specifically approved by the Council. Counterparties and limits can only be approved on the basis of long-term single "A" and above credit ratings (Standard & Poor's', or equivalent Fitch or Moody's) and/or a short-term credit rating of A-1 or above.



13

In conjunction with the Investment Policy, positions should be spread amongst a number of counterparties to avoid concentrations of credit exposure. The following matrix guide will determine limits:

Counterparty	Minimum long term credit rating	Total maximum per counterparty (\$m) ⁵
NZ Government	N/A	Unlimited
NZ Local Government Funding Agency (LGFA)	AA-	Unlimited
NZ Registered Bank	A	15.0

Note these limits are a total across both the Investment Policy and Liability Management Policy and are not cumulative. [There is a policy exception for Council's transactional bank where credit exposure amounts can exceed the \\$15m limit for a period of five business days either side of from the date that quarterly rates instalment due revenue is to be received date.](#)

In determining the usage of the above gross limits, the following product weightings will be used:

- Investments (e.g. bank deposits) – transaction principal amount x weighting 100% (unless a legal right of set-off exists).
- Interest rate risk management (e.g. swaps, FRAs) – transaction Notional x maturity (years) x 3%.
- Foreign exchange – transactional face value amount x the square root of the maturity (years) x 15%.

Debt repayment

Objective

To ensure that we can repay debt in a timely manner from appropriate sources.

Policy parameters

We will manage external debt on a net portfolio basis and will only externally borrow when it is commercially prudent to do so. We may determine that all or any part of the following cashflows may be used for the repayment of debt or reduction in borrowing requirements:

- depreciation charges for activities
- the proceeds of asset sales if we consider it appropriate

⁵ Total counterparty exposure includes; financial instruments for investments and risk management instruments.

Commented [LR7]: This will reduce pressure when leading up to the 20th payment run, where we are holding cash to pay creditors, but we also have a lot of cash coming in for the upcoming rates instalment. We have already mitigated the risk by opening a new ANZ call account during last year that we can shift funds to from our BNZ call account. But this just gives us a few days grace to avoid breaching policy.

14

- contributions from other parties in terms of any contractual arrangements
- renewal loans
- specific revenue streams as determined by us (e.g. repayment of rental housing loans from rental housing income or loan repayment rates).

Debt will be repaid as it falls due in accordance with the applicable loan agreement. Subject to the debt limits, a loan may be rolled over or re-negotiated as and when appropriate.

Borrowing limits

Objective

To ensure that our debt is maintained within prudent limits.

Policy parameters

Borrowings will be managed to ensure that the following parameters are not exceeded:

Item	Borrowing limit
Net external debt ⁶ as a percentage of total revenue ⁷	<175%
Net interest ⁸ on external debt as a percentage of total revenue	<15%
Net interest on external debt as a percentage of annual rates income ⁹ (debt secured under debenture)	<20%
Liquidity: (Liquid investments + external debt + unutilised committed debt facilities) / external debt	>110%

Debt will be repaid as it falls due in accordance with the applicable loan agreement. Subject to the debt limits, a loan may be rolled over or re-negotiated as and when appropriate. Disaster recovery requirements are to be met through the liquidity ratio amount.

⁶ Net external debt is defined as external debt less liquid financial assets and investments. Liquid financial assets and investments are defined as cash, bank deposits and any fixed interest and equity investments that are held for other than strategic purposes. [For LGFA reporting purposes borrower notes are deducted from external debt to determine net external debt.](#)

⁷ Revenue is defined as earnings from rates, government grants and subsidies, user charges, interest, dividends, financial and other revenue. Revenue excludes non-government developer contributions and vested assets (including the revaluation of derivatives and assets).

⁸ Net Interest is defined as the amount equal to all interest and financing costs less interest income for the relevant period.

⁹ Annual Rates Income is defined as the amount equal to the total revenue from any funding mechanism authorised by the Local Government (Rating) Act 2002 together with any revenue received from other Local Government Authorities (LGAs) for services provided and for which the other LGAs rate.

15

Security arrangements

Objective

To provide appropriate security that does not restrict our operations or limit control of Council community and strategic assets, whilst being sufficiently attractive to lenders to secure competitive borrowing margins, fees, interest rates and terms.

Policy parameters

Council offers security by way of a charge over rates and rates revenue through the Debenture Trust Deed. Under a Debenture Trust Deed, Council's borrowing is secured by a floating charge over all Council rates levied under the Local Government (Rating) Act 2002. From time to time, with Council and Trustee approval, specific security may be offered by providing a charge over one or more of our assets.

Physical assets will be charged only where:

- There is a direct relationship between the debt and the purchase or construction of the asset, which it funds (e.g. an operating lease, or project finance).
- We consider a charge over physical assets to be appropriate.
- Any pledging of physical assets must comply with the terms and conditions contained within the Debenture Trust Deed.

Source of funds

Appropriate sources of funds are specified in the policy. In evaluating strategies for new borrowing (in relation to source, term, size and pricing) we take into consideration the following:

- available liquidity and terms on offer by the LGFA and banks
- our overall debt maturity profile, to ensure concentration of debt is avoided at reissue/rollover time
- the outlook on LGFA and bank credit margins
- ensuring that the implied finance terms and conditions within the specific debt (e.g. project finance) are evaluated in terms such as cost/risk limitation compared to the terms and conditions we could achieve in our own right
- legal documentation, security arrangements and financial covenants.

Alternative strategies for new borrowings considered in this evaluation process are documented for review purposes. Our ability to readily attract cost effective borrowing

16

is largely driven by our ability to rate, maintain a strong financial position and manage our relationships with financial institutions/LGFA.

Reporting requirements

<u>Reporting requirement</u>	<u>Frequency</u>	<u>Author/Reviewer</u>	<u>Recipient</u>
<u>Compliance with Liability Management Policy parameters including:</u> - <u>Interest rate risk</u> - <u>Liquidity risk</u> - <u>Funding risk</u> - <u>Credit exposure</u>	<u>At least quarterly</u>	<u>Finance and Business Services Manager</u>	<u>Council</u>
<u>Adherence to borrowing limits specified in the covenants of lenders to Council</u>	<u>At least quarterly</u>	<u>Finance and Business Services Manager</u>	<u>Council</u>
<u>Annual Liability Management overview report, including:</u> - <u>Overview of the treasury function in achieving the stated policy objectives, including performance trends in actual borrowing cost against budget (multi-year comparisons)</u> - <u>Summary of breaches of policy and one-off approvals outside policy to highlight areas of policy tension</u> - <u>Recommendation as to whether any changes, deletions and additions to this Policy are required</u> - <u>Analysis of bank lender service provision, share of financial instrument transactions etc</u> - <u>Comments and recommendations from our external auditors on the treasury function, particularly internal controls, accounting treatment and reporting</u>	<u>Annually</u>	<u>Finance and Business Services Manager/Group Manager Corporate, People and Relationships</u>	<u>Risk and Assurance Committee</u>

Commented [du8]: reporting against LGFA covenants not shown on the dashboard summary - should report at least quarterly

17

Review of Liability Management Policy (which may be incorporated with the Annual Liability Management Overview report)	At least every 3 years	Finance and Business Services Manager/Group Manager Corporate, People and Relationships	Risk and Assurance Committee, and Council.
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Policy review

Objective

To uphold and maintain current Liability Management Policy best practice standards.

Policy parameters

Each external loan will be monitored on an annual basis over the term of the loan, and benchmarked against the other identified options at the time the loan was raised. This will enable Council's performance in the achievement of the objectives set out in this policy to be assessed and reported to Council.

This Policy is to be formally reviewed on an annual basis. The General Manager Business Support, or equivalent, has the responsibility to prepare a review report that is presented to the Council or Council sub-committee. The report will include:

- recommendation as to changes, deletions and additions to the Policy
- overview of the treasury function in achieving the stated treasury objectives, including performance trends in actual borrowing cost against budget (multi-year comparisons), and interest rate management instruments against benchmarks
- summary of breaches of policy and one-off approvals outside policy to highlight areas of policy tension
- analysis of bank lender service provision, share of financial instrument transactions etc
- comments and recommendations from our external auditors on the treasury function, particularly internal controls, accounting treatment and reporting
- an audit of the treasury system/spreadsheets and procedures should be undertaken
- adherence to borrowing limits specified in the covenants of bank lenders to Council

The Council receives the report, approves policy changes and/or rejects recommendations for policy changes.

Statutory matters

Commented [LR9]: Replaced with Reporting Requirements table above

Commented [LR10]: Discussed with PWC - this is not a typical way to measure performance of the achievement of the objectives set out in the policy. This clause was unique to MPDC. PWC confirmed the key measure of performance is to monitor actual borrowing costs compared to budgeted borrowing costs (which is covered now in the reporting requirements table above). As such, by discussion we propose this paragraph should be removed from the policy.

Commented [du11]: more a part of internal process (not standard requirement)

Commented [du12]: reporting against LGFA covenants not shown on the dashboard summary - should report at least quarterly

Commented [LR13]: Replaced by reporting requirements table above

18

- All borrowing, investments and incidental financial arrangements (e.g. use of interest rate hedging financial instruments) will meet requirements of the Local Government Act 2002, and incorporate the Liability Management Policy and Investment Policy.
- We do not borrow in foreign currency in terms of section 113 of the Local Government Act 2002.
- We also ensure we are consistent with the Local Government (Financial Reporting and Prudence) Regulations 2014 and, in particular, Schedule 4.
- All projected borrowings are to be approved as part of the Annual Plan process or resolution of Council before the borrowing is affected.
- All legal documentation in respect to borrowing, investments and financial instruments will be approved by our solicitors prior to the transaction being executed.
- We will not transact with any Council Controlled Trading Organisation (CCTO) on terms more favourable than those achievable by Council itself.
- A resolution of Council is not required for hire purchase, credit or deferred purchase of goods if:
 - The period of indebtedness is less than 91 days (including rollovers); or
 - The goods or services are obtained in the ordinary course of operations on normal terms for amounts not exceeding in aggregate, an amount determined by resolution of Council.



Matamata-Piako District Council
Organisational Climate Risk Assessment 2025
Summary Report



1. CONTENTS

Part 1 - Executive Summary	3
Part 2 - Context	8
Part 3 - Overview of Methodology and Results	9
3.1 Climate Risk Analysis	9
3.2 GIS Flood Hazard Exposure Analysis	10
Part 4 - Results: Climate Risk Analysis	12
4.1 Strategy, Planning and Governance	12
4.2 Rooding	15
4.3 Stormwater	17
4.4 Water	19
4.5 Wastewater	23
4.6 Rubbish and Recycling	25
4.7 Community Facilities and Property	26
4.8 Parks and Reserves	28
Part 5 - Results: GIS Flood Hazard Exposure Analysis	30
5.1 Wastewater infrastructure flood exposure (Matamata)	31
5.2 Rooding infrastructure flood exposure (Te Aroha)	34
5.3 Parks, open spaces and cemeteries flood exposure (Morrinsville)	37
Part 6 - Methodology	40
6.1 Climate Risk Analysis	40
6.2 GIS Flood Hazard Exposure Analysis	49
Part 7 - Next Steps	50

Part 1 - Executive Summary

An Organisational Climate Risk Assessment for Matamata-Piako District Council was carried out between June and September 2025. It was led by consultants, Tonkin + Taylor.

Purpose

The Climate Risk Assessment sought to answer the following questions:

- 1. What risks are Council's assets, services and operations currently facing from climate-related natural hazards?**
- 2. How are these risks likely to change over time?**
- 3. To what extent is Council able to adapt to these risks?**

Goal

The goal of undertaking this work is to contribute to the climate risk information Council has available when making future focussed decisions, ensuring its continued resilience as an organisation and its ability to continue to provide services to our communities.

The results of the Climate Risk Assessment support Council's long term resilience by:

- Identifying key climate-related risks across Council's activities and operations
- Identifying areas where there is high potential adaptive capacity over time, and areas where the options to adapt may be more limited
- Providing quantitative and qualitative hazard exposure and risk information that can inform infrastructure and strategic planning
- Demonstrating to audit our management of climate risk
- Valuing the expertise of staff, and continuing to grow awareness and understanding amongst staff, thus keeping climate impacts 'front of mind'
- Providing a base of climate risk knowledge on which we can continue to build.

Outputs

The key outputs of the Climate Risk Assessment are:

- 1) Detailed, quantified data on Council assets exposed to flooding under various rainfall events, at present day, and at end of century, taking changes in the climate into account. This information to also be developed to be displayed visually as maps and a GIS layer.

2) A detailed, qualitative risk workbook looking at the full range of climate hazards, and assessing how these are impacting each area of Council now and likely to impact us in the future, rating the exposure, sensitivity and consequence of the risks, and assessing Council's ability to adapt to the risks.

3) This summary report.

Key Findings

The highest-rated risk for each area of Council is listed below, along with a comment on the adaptive capacity.

All the risks rated high, very high, or extreme are listed in the tables in Part 4 of this report.

Highest-rated risk for each area of Council activity			
	Risk Statement	Risk Detail	Adaptive Capacity
Strategy, Planning and Governance	Risk to staff health and safety from extreme weather events.	Risks to staff responding to extreme weather events e.g. injury.	<i>Adaptive capacity not rated for strategic risks.</i>
Roading	Risk to bridges and major culverts due to flooding and extreme weather.	Extreme weather can cause inundation/ damage to bridges and major culverts. Bridge piles and foundations can experience increased erosion/scour from waterways. Extreme weather can result in storm debris entering waterways, potentially leading to damage of, and accumulation at bridges and culverts. The cumulative impact of more frequent flooding could reduce the lifespan of bridges.	Adaptive capacity is low. Costs for proactive work are high.
Stormwater	Risk of extreme weather and flooding exceeding the capacity of the stormwater network leading to overland flows and flooding (depth, velocity).	Extreme rainfall can overwhelm stormwater systems, leading to flooding. Urban stormwater systems are often designed for low level of service in historic/ older areas (~2yr Annual Recurrence Interval - ARI) and there are limited options to upgrade them. Council does not have information on the maintenance of private stormwater infrastructure, and it is difficult to enforce maintenance. There is some variance to this risk across towns.	Adaptive capacity is low. We are currently doing hydrologic modelling and future planning. Depending on risk reduction decisions, costs are quite likely very high. In addition, growth and development are continuing.
	Risk of Te Aroha flood control structures e.g. box culvert being damaged or blocked in an extreme rainfall event.	In high rainfall events there is a high risk of debris flows which could damage or block the flood control structure especially in the hill area, leading to a risk of debris flow into the residential area of Te Aroha.	Adaptive capacity is low. Staff can do periodic assessments of structural integrity. It is difficult to do anything upstream because it is Department of Conservation land.

Highest-rated risk for each area of Council activity			
	Risk Statement	Risk Detail	Adaptive Capacity
Water	Risk to water supply due to drought.	Reduced water availability due to drought and rainfall variability - leading to water restrictions. Additionally, stream health could be impacted from the lowered stream and dam levels which could lead to risks to public health from cyanobacteria in consumption of contaminated water supply, including Te Poi water supply, Te Aroha water supply, Morrinsville water supply, and Tahuna water supply. Also includes possible low bore water levels.	Adaptive capacity is low. The ability to adapt to drought is low. It is difficult to find new water supplies. To get consent for a new supply would be very difficult. Extreme case: treating wastewater to create water, is very expensive.
	Risk to the accessibility of the Tills Road water treatment plant site due to extreme weather.	The Tills Road site may become too dangerous for staff to access during and after extreme weather, causing disruptions in treatment activities.	Adaptive capacity is low. We have already sealed the road and added drainage. We restrict access to staff for health and safety reasons. Some of it is in Department of Conservation land.
Wastewater	Risk to the functionality of the wastewater network, due to inflow and infiltration from extreme rainfall events.	Risk of high levels of inflow and infiltration (I&I) leading to uncontrolled overflows and potential public health risks. Very high exposure in Morrinsville and Te Aroha, less so in Matamata.	Adaptive capacity is low. Options are currently limited, but there are opportunities to improve resilience through targeted infrastructure upgrades, operational changes, and strategic planning, particularly in some of the highly exposed areas.
	Risk to underground wastewater infrastructure due to erosion from flooding.	Flooding can cause stream erosion and impact our utilities infrastructure. (3 waters, telecom, electricity). Pipes in embankments and slopes may be exposed or damaged if slips occur.	Adaptive capacity is medium. Criticality assessment of pipe network is underway. We will have to stage the work depending on criticality as it will be costly.

Highest-rated risk for each area of Council activity			
	Risk Statement	Risk Detail	Adaptive Capacity
Rubbish and Recycling	Risk to Matamata closed landfill from extreme rainfall.	The Matamata landfill is located adjacent to the Mangawhero Stream and operates under a resource consent that allows for the discharge of leachate into the groundwater, which could eventually enter the stream. During periods of heavy rainfall, this discharge can increase temporarily.	Adaptive capacity is low. The site is routinely monitored and reported on to Waikato Regional Council to ensure all discharges remain within the consented limits. More understanding of the risk and mitigation options is needed.
Community Facilities and Property	Risk to Council owned buildings and venues due to flooding and extreme weather.	Extreme rainfall and flooding can pose risks to Council buildings and venues. Rainfall can also overwhelm guttering and drainage and lead to building/asset damage. This could have implications for service provision e.g. libraries, offices, depots, elderly person housing.	Adaptive capacity is medium. We can make structural changes but these would be costly.
Parks and Reserves	Risk to trees in parks, reserves and berms, during extreme wind events. Risk of damage to trees and associated risks to surrounding infrastructure and people.	Extreme wind events can damage trees and lead to damage to other assets, e.g. sewer lines and risks to people, e.g. falling branches and trees.	Adaptive capacity is medium. We inspect trees on an annual basis. We can improve our data - capture our trees and their condition and put them on a risk based inspection regime. This happens now for playgrounds and mature grove trees. If inspecting regularly then we can do preventative maintenance e.g. pruning. Ensure any new planting is the right tree in the right place, including plant guidelines for developers.

Next Steps

Key next steps include

- Integrating the results into our Activity Management Plans and other planning processes.
- Integrating the GIS analysis with our asset database, and developing ways to display it visually.
- Using the results to inform strategic documents such as our draft Climate Resilience Strategy, and Growth Strategy.
- Setting up a project group to drive further next steps including:
 - further analysis and refining of the GIS data
 - keeping the risk workbook as a 'live' document, through regular review and updating of the risks, risk ratings and adaptation options
 - prioritising and filling identified data and knowledge gaps.
- Combining the GIS analysis with other metrics such as asset condition, criticality, and community vulnerability to give us a deeper understanding of risk to support decision-making.
- Exploring adaptation options / pathways / thresholds for the highly rated risks, and implications for planning, operations and funding over time.

Acknowledgements

Thank you to Tonkin + Taylor for their expertise in leading this work.

And a big thank you to all the staff from across the organisation who shared their experience and knowledge so generously during this process, and whose input has been integral to the successful completion of the assessment.

Part 2 - Context

The Organisational Climate Risk Assessment is part of a programme of strategic climate risk focused work, being undertaken at Council, aimed at building the understanding and management of climate risk at an operational and governance level.

Alongside the Organisational Climate Risk Assessment, a Carbon Emissions Inventory of Council's emissions, a Climate Resilience Strategy, an ongoing series of climate-related workshops for elected members, and climate impacts included as a top risk for Council, are other actions within this work programme.

The overall purpose of the strategic climate risk work is to support decision-making that will increase the resilience of Council as an organisation and ensure we are able to continue to provide services to our communities into the future.

The strategic climate risk work is one workstream within the Climate Change Rivermap which was developed by Council as part of the Long Term Plan 2024-34. The Rivermap brings together work happening across the organisation related to climate resilience.

Part 3 - Overview of Methodology and Results

The Climate Risk Assessment sought to answer the following questions:

1. **What risks are Council's assets, services and operations currently facing from climate-related natural hazards?**
2. **How are these risks likely to change over time?**
3. **To what extent is Council able to adapt to these risks?**

To answer these, the assessment took two complimentary approaches:

- A qualitative climate risk analysis, developed using staff expertise from across the organisation
- A quantitative flood hazard exposure analysis, developed through GIS analysis.

3.1 Climate Risk Analysis

Overview of methodology

Risks to Council from climate-related hazards were assessed using staff expertise from across Council.

Firstly, risks to each area of Council activity were identified. These risks were then screened and rated. Risks to assets and services were rated at the present day, and at mid and end of century, under two different climate scenarios, a mid-range, and higher range scenario. (Refer to Part 6, Methodology for further detail).

To rate each risk, the following factors were considered:

Exposure - How often, and/or to what extent, is the asset currently exposed to the identified risk? And then, taking the two climate scenarios into account, how often is it likely to be exposed in the mid and long term.

Sensitivity – If the asset is exposed to the identified risk, how likely is it to be impacted/damaged by the risk?

Consequence – If the asset is impacted by the risk, what would be the consequence to Council?

Adaptive Capacity – What can we do about the risk? Are there things that we can do and how easy/ affordable is this?

Strategic risks were treated differently due to the flow on, or indirect nature of these risks. For strategic risks, the focus was on rating the consequence of the risk.

A more detailed explanation of the methodology can be found in Part 6 of this report.



Image Risk identification workshop involving more than 50 staff from across Council

Overview of results

The output from this analysis is a risk workbook with risk descriptions and ratings for the risks identified for each of Council's asset-based activity groups, and for strategic risks.

The tables in Part 4 below outline the risks for each Council activity that were given a rating of high, very high, or extreme. For each activity the results below are organised into:

1. Risks related to Flooding, Extreme Weather, Wind, Landslides
2. Risks related to Heat, Drought, Wildfire

The full results from the climate risk analysis can be found in the Climate Risk Workbook in Council's records, CM3088083.

3.2 GIS Flood Hazard Exposure Analysis

Overview of methodology

Exposure of Council assets to flooding was assessed using Matamata-Piako District Council's draft urban flood model, noting the model has not been calibrated or validated, but is the best available information.

Exposure to flooding was assessed in the following bands:

- Not exposed to flooding
- Exposed to flooding of up to half a metre in depth
- Exposed to flooding of between half a metre and one metre in depth
- Exposed to flooding of greater than 1 metre in depth.

A range of rainfall events in the present day, and in the future incorporating a climate factor, were assessed.

An assessment against Waikato Regional Council's first draft of its regional flood model was used for areas not covered by the urban model. Noting the model represents a work-in-progress version of the outputs. Losses, pump stations, and culverts are not yet included. Depths below 0.2 m have been excluded. The model has not yet been calibrated or validated.

A more detailed explanation of the methodology can be found in Part 6 of this report below.

Overview of results

The output from this analysis was quantified data for each of Council's asset classes, showing exposure to flooding.

The tables and maps in Part 5 below give examples of the results obtained from the GIS analysis.

The full results from the GIS analysis can be found in the Flood Exposure Analysis Spreadsheet in Council's records, CM3080730. Further work will be undertaken to more fully analyse the results and to develop a way to display the results visually.

Part 4 - Results: Climate Risk Analysis

The tables below outline the risks identified as high, very high or extreme for each area of Council, taking in to account exposure, sensitivity, consequence and adaptive capacity. Risks are rated in the present day, the mid-term (2050) and the long-term (2100), under a moderate climate scenario (Shared Socioeconomic Pathways I SSP 2-4.5) and a higher climate scenario (SSP 3-7.5). For the Strategy, Planning and Governance risks, risks are rated differently, with a focus on the organisational consequence. Detail on the climate scenarios, and methodology are in Part 6 below.

4.1 Strategy, Planning and Governance

a) Key risks to Strategy, Planning and Governance from Climate Hazards

Key Climate Risks to Strategy, Planning and Governance from Climate Hazards		
Risk Statement	Detail	Consequence
Risk to staff health and safety from extreme weather events.	Risks to staff responding to extreme weather events e.g. injury.	Extreme
Risk to emergency management planning from multiple hazards.	Risk of Council's emergency management function being put under pressure over time. Response & recovery plans will need to be tailored to specific geographic areas, and specific hazards, projected impacts, and community vulnerabilities. Council response to frequent events could put significant strain on officers, or impact on 'business as usual' activities for other staff. There may come a time when Council will need to employ more Civil Defence Emergency Management (CDEM) staff.	Very High
Risk of inaccurate information being placed, and linked to, property records (including data, files, GIS).	The accuracy of property hazard information on the Land Information Memorandums (LIM) and in the District Plan is critical to addressing climate-related risks. There are issues associated with: choice of climate projections/scenarios to use, time horizons, accuracy of modelling, liability etc. If Council has information but this is not included on a LIM, and someone buys a house relying on this LIM, then Council could potentially have an insurance claim or professional indemnity claim against staff. Both an information management risk and a legal risk if a new property owner makes a claim. An example: Council staff attend a flooding event and see flooding on properties, this information is not conveyed to those responsible in Council for putting property information on LIMs.	Very High

Key Climate Risks to Strategy, Planning and Governance from Climate Hazards		
Risk Statement	Detail	Consequence
Risk of unmanaged retreat.	Risk of Council not having the powers, processes or funds it needs to successfully facilitate a managed retreat process in the future, due to a lack of appropriate legislative/ funding mechanisms.	Very High
Risk to culturally and ecologically important sites from extreme weather.	Risk of sites of cultural significance and/or ecological significance being lost or damaged, including wāhi tapu, marae, urupa and areas of food gathering. This could lead to reputational or environmental consequences as well as implications for iwi. In some areas traditional food gathering areas are adjacent to waterways, which can be impacted if waterways become polluted, due to climate risks or otherwise. Marae have an important role to play as community hubs during emergencies.	Very High
Risk of Council having inadequate disaster waste processes in place.	Risk that disaster waste could overwhelm Council's ability to manage it, if there is no plan for disaster waste in place.	Very High
Risk of Council being unable to manage climate risks effectively (capability and capacity).	Risk of Council lacking the internal capability/ capacity to interpret and apply hazard data, and provide advice and relevant policy/ technical expertise to manage climate risks (e.g. in engineering, asset management, etc.).	High
Risk of government introducing legislation which increases council workload and potential council liability.	Risk of new government legislation or policy which may affect Council in a range of ways, including increased workload, increased liability, increased complexity in decision-making and compliance. For example, in the District Plan there are particular standards we are working to. If new levels of risk are introduced which are inconsistent with current standards this leads to uncertainty as to how Council should deal with this. Such changes create uncertainty during the transition period and require Council to adapt processes, allocate additional resources, and manage heightened legal and reputational risks.	High
Risk to consenting processes due to multiple hazards.	Risk of consenting becoming more complex/onerous due to increased climate hazard exposure in the district and associated uncertainty with climate projections - leading to customer frustrations, capacity issues and delays in infrastructure provision. Note existing site-suitability provisions in the District Plan.	High
Risk of increasing insurance costs.	Risk of increasing insurance premiums or excesses for Council. Risk of potential decreasing availability of insurance cover.	High

Key Climate Risks to Strategy, Planning and Governance from Climate Hazards		
Risk Statement	Detail	Consequence
Risk of unexpected changes to population e.g. due to domestic or international migration into the district	Risk of unplanned growth leading to strain on Council infrastructure and services.	High
Risk to budgets and rate levels from extreme weather response and recovery.	Risk of additional costs to respond to extreme weather events (e.g. repairing damage, setting up welfare centres) putting pressure on Council budgets. This could result in either rates affordability issues or pressure to reduce levels of service. This could occur across multiple activity areas.	High
Risks of community mis-information, backlash and division.	Risk of community backlash due to the cumulative impacts of extreme weather events over time, with some arguing Council not doing enough while others arguing Council doing too much. Increased workload for the communications team in combatting mis-information, and addressing community concerns.	High
Risk that governance decisions do not support increasing climate resilience.	Risk that elected members choose not to support investment in climate resilience, leading to increasing costs to repair damage, and reduction in levels of service.	High
Risk of not having access to the data needed to make good decisions.	Risk that Council lacks the hazard data and/or the funding to obtain that data that it needs to make robust decisions.	High

4.2 Roothing

a) Key risks to Roothing from **Extreme weather, Flooding, Wind, Landslips**

Key Climate Risks to Roothing Activity from Extreme Weather, Flooding, Wind, Landslips							
Risk Statement	Risk Detail	Adaptive Capacity	Risk Rating (Exposure + Sensitivity + Consequence + Adaptive capacity)				
			Present day	2050 Moderate	2050 High	2100 Moderate	2100 High
Risk to bridges and major culverts due to flooding and extreme weather.	Extreme weather can cause inundation/ damage to bridges and major culverts. Bridge piles and foundations can experience increased erosion/scour from waterways. Extreme weather can result in storm debris entering waterways, potentially leading to damage of, and accumulation at bridges and culverts. The cumulative impact of more frequent flooding could reduce the lifespan of bridges.	Adaptive capacity is low. Costs for proactive work are high.	Very High	Very High	Very High	Very High	Very High
Risk to roading infrastructure due to high winds.	Damage to roads and key infrastructure from strong winds, tree fall, signage, power lines and poles. Mostly along the Kaimai ranges.	Adaptive capacity is low.	High	High	High	High	Very High
Risk to roading and key infrastructure access due to flooding (Matamata).	Flooding can disrupt roading access. (Flooding also identified in other towns, but GIS analysis showed Matamata with highest percentage of roading infrastructure exposed).	Adaptive capacity is low. We could install pump stations, but costs are prohibitive.	High	High	High	High	Very High
Risk to roading and key infrastructure due to flooding (Morrinsville).	Flooding can disrupt roading access. (Flooding also identified in other towns, but GIS analysis showed Morrinsville with second highest percentage of roading infrastructure exposed).	Adaptive capacity is low. We could install pump stations, but costs are prohibitive.	High	High	High	High	High

Key Climate Risks to Roding Activity from Extreme Weather, Flooding, Wind, Landslips							
Risk Statement	Risk Detail	Adaptive Capacity	Risk Rating (Exposure + Sensitivity + Consequence + Adaptive capacity)				
			Present day	2050 Moderate	2050 High	2100 Moderate	2100 High
Risk of damage to roading pavement due to flooding.	Flooding can damage road pavements (including through erosion and undermining road pavement structure). Mainly occurs in steeper catchments areas, as well as ponding in lower areas.	Adaptive capacity is low. We can improve drainage, but not many other actions we can take. There is potential for new technology in this area.	High	High	High	High	High
Risk of damage and access to roading and key infrastructure due to landslips.	Landslides cause road washouts, compromising road access and causing damage to key structures.	Adaptive capacity is low. Response and recovery is the main way we respond.	High	High	High	High	High

b) Key risks to Roding from **Heat, Drought, Wildfire**

Key Climate Risks to Roding Activity from Heat, Drought, Wildfire							
Risk Statement	Risk Detail	Adaptive Capacity	Risk Rating (Exposure + Sensitivity + Consequence + Adaptive capacity)				
			Present day	2050 Moderate	2050 High	2100 Moderate	2100 High
Risk to road infrastructure due to extreme temperatures and drought (Peat soil).	Peat shrinkage can occur in drought and extreme temperature conditions, leading to road deformation and need for high cost road repairs.	Adaptive capacity is low.	High	High	High	High	High

4.3 Stormwater

a) Key risks to Stormwater from **Extreme Weather, Flooding, Wind, Landslips**

Key Climate Risks to Stormwater Activity from Extreme Weather, Flooding, Wind, Landslips							
Risk Statement	Risk Detail	Adaptive Capacity	Risk Rating (Exposure + Sensitivity + Consequence + Adaptive capacity)				
			Present day	2050 Moderate	2050 High	2100 Moderate	2100 High
Risk of extreme weather and flooding exceeding the capacity of the stormwater network, leading to overland flows and flooding (depth, velocity).	Extreme rainfall can overwhelm stormwater systems, leading to flooding. Urban stormwater systems are often designed for low level of service in historic/ older areas (~2yr ARI) and there are limited options to upgrade them. Council does not have information on the maintenance of private stormwater infrastructure, and it is difficult to enforce maintenance. There is some variance to this risk across towns.	Adaptive capacity is low. We are currently doing hydrologic modelling and future planning. Depending on risk reduction decisions, costs are quite likely very high. In addition, growth and development are continuing.	High	High	High	Very High	Very High
Risk of Te Aroha flood control structures e.g. box culvert being damaged or blocked in an extreme rainfall event.	In high rainfall events there is a high risk of debris flows which could damage or block the flood control structure especially in the hill area, leading to a risk of debris flow into the residential area of Te Aroha.	Adaptive capacity is low. Staff can do periodic assessments of structural integrity. It is difficult to do anything upstream because it is Department of Conservation land.	High	High	High	Very High	Very High
Risk to underground stormwater infrastructure near to streams	Flooding can cause erosion and impact stormwater infrastructure.	Adaptive capacity is medium. Criticality assessment of the pipe network is underway. We will have to stage	Moderate	Moderate	Moderate	Moderate	Very High

Key Climate Risks to Stormwater Activity from Extreme Weather, Flooding, Wind, Landslips							
Risk Statement	Risk Detail	Adaptive Capacity	Risk Rating (Exposure + Sensitivity + Consequence + Adaptive capacity)				
			Present day	2050 Moderate	2050 High	2100 Moderate	2100 High
due to erosion of stream banks.		the work depending on the criticality as it will be costly.					

b) Key Risks to Stormwater from Heat, Drought, Wildfire

No risks with a rating of high or above were identified for the Stormwater activity for heat, drought and wildfire hazards.

4.4 Water

a) Key risks to Water from **Extreme weather, Flooding, Wind, Landslips**

Key Climate Risks to Water Activity from Extreme Weather, Flooding, Wind, Landslips							
Risk Statement	Risk Detail	Adaptive Capacity	Risk Rating (Exposure + Sensitivity + Consequence + Adaptive capacity)				
			Present day	2050 Moderate	2050 High	2100 Moderate	2100 High
Risk to the accessibility of the Tills Road water treatment plant site due to extreme weather.	The Tills Road site may become too dangerous for staff to access during and after extreme weather, causing disruptions in treatment activities.	Adaptive capacity is low. We have already sealed the road and added drainage. We restrict access to staff for health and safety reasons. Some of it is in Department of Conservation land.	Very High	Very High	Very High	Very High	Extreme
Risk to underground water infrastructure due to erosion.	Flooding can cause stream erosion and impact our utilities infrastructure (3 waters, telecom, electricity). Pipes in embankments and slopes may be exposed or damaged if slips occur.	Adaptive capacity is medium. Criticality assessment of the pipe network is underway. We will have to stage the work depending on criticality as it will be costly.	Very High	Very High	Very High	Very High	Very High
Risk to surface raw water quality due to extreme weather, increased rainfall or flooding.	Increased extreme rainfall and flooding may contaminate water supply infrastructure, causing disruption to essential services. Particularly impacts due to sediment and contaminants leading to turbidity and making treatment far more difficult.	Adaptive capacity is medium. We have some ability to mitigate the risks and consequences. Planning going forward (Masterplans), introducing new water	Moderate	Moderate	Moderate	Very High	Very High

Key Climate Risks to Water Activity from Extreme Weather, Flooding, Wind, Landslips							
Risk Statement	Risk Detail	Adaptive Capacity	Risk Rating (Exposure + Sensitivity + Consequence + Adaptive capacity)				
			Present day	2050 Moderate	2050 High	2100 Moderate	2100 High
		sources (although this also introduces new vulnerabilities).					
Risk to aquifer water quality due to extreme weather, increased rainfall or flooding (Nitrates).	Increased extreme rainfall and flooding may cause contamination of aquifers from nitrates. Contamination more likely to occur from private boreheads that connect to common aquifers. Nitrates can have serious long term impacts on human health.	Adaptive capacity is low. The risk response is unknown. We would potentially have to abandon the bore, and respond to possible wider contamination of the aquifer. Very difficult to deal with.	Low	Moderate	Moderate	High	Very High
Risk to functionality of water infrastructure due to power and tele-communication outages caused by extreme weather.	Extreme weather can cause power and telecom outages affecting water infrastructure's ability to operate.	Adaptive capacity is medium. Skada is quite resilient. There are options for alternative power, and most staff are equipped to work remotely. We have a number of means to ensure continued communication. Mobile coms is beyond our control and could remain vulnerable. It's possible that generators could be mobilised.	Low	Moderate	Moderate	Moderate	Very High

Key Climate Risks to Water Activity from Extreme Weather, Flooding, Wind, Landslips							
Risk Statement	Risk Detail	Adaptive Capacity	Risk Rating (Exposure + Sensitivity + Consequence + Adaptive capacity)				
			Present day	2050 Moderate	2050 High	2100 Moderate	2100 High
Risk to water supply infrastructure, and natural environment (streams and dams) due to landslides.	Movement of land, hillsides, stream, dams etc where underground infrastructure is present. Possible damage to intakes, surface diversion structures, streams and dams. Damage to pipe bridges. Risk to buried pipework in landslide prone areas.	Adaptive capacity is low. Some actions are possible, however they would be costly. Planning, response following events, retaining walls, powers under the Resource Management Act, access to contractors, plan to identify additional ground water sources.	Moderate	Moderate	Moderate	High	High
Risk to aquifer water quality from non-Council bores due to extreme weather, increased rainfall or flooding.	Increased extreme rainfall and flooding may cause contamination of aquifers. Contamination more likely to occur from private boreheads that connect to common aquifers.	Adaptive capacity is high. There are some measures in place to protect water sources. If there is contamination, Council can treat it. Risk from bacteria etc is low because we treat proactively.	Low	Moderate	Moderate	Moderate	High

b) Key risks to Water from Heat, Drought, Wildfire

Key Climate Risks to Water Activity from Heat, Drought, Wildfire							
Risk Statement	Risk Detail	Adaptive Capacity	Risk Rating (Exposure + Sensitivity + Consequence + Adaptive capacity)				
			Present day	2050 Moderate	2050 High	2100 Moderate	2100 High
Risk to water supply due to drought.	Reduced water availability due to drought and rainfall variability - leading to water restrictions. Additionally, stream health could be impacted from the lowered stream and dam levels which could lead to risks to public health from cyanobacteria in consumption of contaminated water supply, including Te Poi water supply, Te Aroha water supply, Morrinsville water supply, and Tahuna water supply. Also includes possible low bore water levels.	Adaptive capacity is low. The ability to adapt to drought is low. It is difficult to find new water supplies. To get consent for a new supply would be very difficult. Extreme case: treating wastewater to create water, is very expensive.	High	Very High	Very High	Extreme	Extreme

4.5 Wastewater

a) Key risks to Wastewater from **Extreme weather, Flooding, Wind, Landslips**

Key Climate Risks to Wastewater Activity from Extreme Weather, Flooding, Wind, Landslips							
Risk Statement	Risk Detail	Adaptive Capacity	Risk Rating (Exposure + Sensitivity + Consequence + Adaptive capacity)				
			Present day	2050 Moderate	2050 High	2100 Moderate	2100 High
Risk to the functionality of the wastewater network, due to inflow and infiltration from extreme rainfall events.	Risk of high levels of inflow and infiltration (I&I) leading to uncontrolled overflows and potential public health risks. Very high exposure in Morrinsville and Te Aroha, less so in Matamata.	Adaptive capacity is low. Options are currently limited, but there are opportunities to improve resilience through targeted infrastructure upgrades, operational changes, and strategic planning, particularly in some of the highly exposed areas.	Very High	Very High	Very High	Very High	Very High
Risk to underground wastewater infrastructure due to erosion from flooding.	Flooding can cause stream erosion and impact our utilities infrastructure. (3 waters, telecom, electricity). Pipes in embankments and slopes may be exposed or damaged if slips occur.	Adaptive capacity is medium. Criticality assessment of pipe network is underway. We will have to stage the work depending on criticality as it will be costly.	Very High	Very High	Very High	Very High	Very High

Key Climate Risks to Wastewater Activity from Extreme Weather, Flooding, Wind, Landslips							
Risk Statement	Risk Detail	Adaptive Capacity	Risk Rating (Exposure + Sensitivity + Consequence + Adaptive capacity)				
			Present day	2050 Moderate	2050 High	2100 Moderate	2100 High
Risk to the functionality of wastewater infrastructure due to power and telecommunication outages caused by extreme weather.	Extreme weather can cause power and telecom outages affecting wastewater infrastructure's ability to operate.	Adaptive capacity is medium. Skada is quite resilient. There are options for alternative power, and most staff are equipped to work remotely. We have a number of means to ensure continued communication. Mobile coms is beyond our control and could remain vulnerable. It's possible that generators could be mobilised.	Low	Moderate	Moderate	Moderate	Very High

b) Key Risks to Wastewater from **Heat, Drought, Wildfire**

No risks with a rating of high or above were identified for the Wastewater activity for heat, drought and wildfire hazards.

4.6 Rubbish and Recycling

a) Key risks to Rubbish and Recycling from **Extreme weather, Flooding, Wind, Landslips**

Key Climate Risks to Roading Activity from Extreme Weather, Flooding, Wind, Landslips							
Risk Statement	Risk Detail	Adaptive Capacity	Risk Rating (Exposure + Sensitivity + Consequence + Adaptive capacity)				
			Present day	2050 Moderate	2050 High	2100 Moderate	2100 High
Risk to Matamata closed landfill from extreme rainfall.	The Matamata landfill is located adjacent to the Mangawhero Stream and operates under a resource consent that allows for the discharge of leachate into the groundwater, which could eventually enter the stream. During periods of heavy rainfall, this discharge can increase temporarily.	Adaptive capacity is low. The site is routinely monitored and reported on to Waikato Regional Council to ensure all discharges remain within the consented limits.. More understanding of the risk and mitigation options is needed.	Moderate	Moderate	Moderate	High	High

b) Key Risks to Rubbish and Recycling from Heat, Drought, Wildfire

No risks with a rating of high or above were identified for the Rubbish and Recycling activity for heat, drought and wildfire hazards.

4.7 Community Facilities and Property

a) Key risks to Community Facilities and Property from **Extreme weather, Flooding, Wind, Landslips**

Key Climate Risks to Community Facilities and Property Activity from Extreme Weather, Flooding, Wind, Landslips							
Risk Statement	Risk Detail	Adaptive Capacity	Risk Rating (Exposure + Sensitivity + Consequence + Adaptive capacity)				
			Present day	2050 Moderate	2050 High	2100 Moderate	2100 High
Risk to Council owned buildings and venues due to flooding and extreme weather.	Extreme rainfall and flooding can pose risks to Council buildings and venues. Rainfall can also overwhelm guttering and drainage and lead to building/asset damage. This could have implications for service provision e.g. libraries, offices, depots, elderly person housing.	Adaptive capacity is medium. We can make structural changes but these would be costly.	Moderate	Moderate	Moderate	Moderate	Very High
Risk to geothermal bores due to landslides and/or flooding.	Potential risk to geothermal bores that feed into mineral spas due to landslides and flooding.	Adaptive capacity is medium. Need to improve understanding of landslide hazard and risk, and effect on bores.	Low	Low	Low	Moderate	Very High
Risk to heritage buildings and sites in Te Aroha due to landslides and flooding.	Potential risk of damage and closure of heritage listed buildings and sites from flooding and landslides (e.g. Te Aroha Domain - 10 or so different buildings). Higher costs and more complex regulatory requirements to replace these assets. Potentially high community expectations as they contribute to community sense of place.	Adaptive capacity is low. We could replace the buildings but this would be very expensive. We can plant out hillsides to reduce risk of exposure to sites from landslides.	Moderate	High	High	High	High

Key Climate Risks to Community Facilities and Property Activity from Extreme Weather, Flooding, Wind, Landslips							
Risk Statement	Risk Detail	Adaptive Capacity	Risk Rating (Exposure + Sensitivity + Consequence + Adaptive capacity)				
			Present day	2050 Moderate	2050 High	2100 Moderate	2100 High
Risk to events centres.	Extreme rainfall and flooding can pose risks to damage or accessibility of events centres, including their use as community response centres during events.	Adaptive capacity is low.	Low	Moderate	Moderate	Moderate	High

b) Key Risks to Community Facilities and Property from **Heat, Drought, Wildfire**

Key Climate Risks to Community Facilities and Property Activity from Heat, Drought, Wildfire							
Risk Statement	Risk Detail	Adaptive Capacity	Risk Rating (Exposure + Sensitivity + Consequence + Adaptive capacity)				
			Present day	2050 Moderate	2050 High	2100 Moderate	2100 High
Risk to pools due to drought.	Droughts can lead to water restrictions which would affect the pool's operations.	Adaptive capacity is low. We can fill the pool from reservoirs in November. We could truck in water to fill the pool but this would be expensive.	Low	Low	Low	Moderate	High

4.8 Parks and Reserves

a) Key risks to Parks and Reserves from **Extreme weather, Flooding, Wind, Landslips**

Key Climate Risks to Roving Activity from Extreme Weather, Flooding, Wind, Landslips							
Risk Statement	Risk Detail	Adaptive Capacity	Risk Rating (Exposure + Sensitivity + Consequence + Adaptive capacity)				
			Present day	2050 Moderate	2050 High	2100 Moderate	2100 High
Risk to trees in parks, reserves and berms, during extreme wind events. Risk of damage to trees and associated risks to surrounding infrastructure and people.	Extreme wind events can damage trees and lead to damage to other assets, e.g. sewer lines and risks to people, e.g. falling branches and trees.	Adaptive capacity is medium. We inspect trees on an annual basis. We can improve our data: capture our trees and their condition and put them on a risk based inspection regime. This happens now for playgrounds and mature grove trees. If inspecting regularly then we can do preventative maintenance e.g. pruning. Ensure any new planting is the right tree in the right place, including plant guidelines for developers.	Moderate	Moderate	Moderate	Very High	Very High

b) Key Risks to Parks and Reserves from **Heat, Drought, Wildfire**

Key Climate Risks to Roading Activity from Extreme Weather, Flooding, Wind, Landslips							
Risk Statement	Risk Detail	Adaptive Capacity	Risk Rating (Exposure + Sensitivity + Consequence + Adaptive capacity)				
			Present day	2050 Moderate	2050 High	2100 Moderate	2100 High
Risk to native vegetation due to higher temperatures (bush, wetlands).	Increasing temperatures may result in heat stress to native vegetation which over time can affect the composition of native forest etc. Nurseries take time to change direction and propagate alternatives. Policy guidance e.g. planting guides often based on what has worked historically. Plants (trees, gardens, turf) can be stressed, pick up diseases, and die. Extra expense associated with replacing.	Adaptive capacity is low. Irrigation is possible in some places but is expensive, and access is often impractical. Can do buffer planting and pest control including with community groups.	Moderate	Moderate	High	High	High
Risk to use of parks and reserves (including play spaces and sports fields) due to heat and sun exposure.	Risks to accessibility and use of parks, park structures and play spaces due to hot weather and sun exposure (playground equipment too hot to touch e.g. slides, potentially not enough shade). Prolonged heat and UV also degrades equipment faster and could increase maintenance costs and reduce asset life.	Adaptive capacity is low. Possible options: artificial shade e.g. shade sails, natural shade from trees, water fountains (currently at sports parks), water play, change materials for slides etc. Is not currently being taken into account for design.	Low	Moderate	Moderate	Moderate	High

Part 5 - Results: GIS Flood Hazard Exposure Analysis

The exposure analysis has provided us with detailed, raw data on Council asset exposure to flood hazard, at present day, and at end of century taking a changing climate into account, for a number of different rainfall scenarios.

The tables and maps below give some initial examples of what this data can show. They are intended as examples of the kind of information that we can start to refine and use, on its own, or layered with other relevant information such as asset condition, criticality etc. These examples are not intended as showing the definitive results for each asset, there is more work to be done.

The Matamata and Morrinsville examples use a 100yr ARI (Annual Recurrence Interval) rainfall event, which means a rainfall event that in any given year has a 1% chance of occurring. In layman's terms, this means a significant event, very much out of the ordinary, that is likely to cause significant impacts. It assesses flood exposure in the present day, and at end of century factoring in a changing climate.

The Te Aroha example uses a 10yr ARI rainfall event, which means a rainfall event that in any given year has a 10% chance of occurring. As above, flood exposure is assessed in the present day, and at end of century taking a changing climate into account.

5.1 Wastewater infrastructure flood exposure (Matamata)

(i) **Present Day** – Table (Wastewater points, Matamata, 100yr ARI)

	Flood exposure depth			Total Exposed	Total not exposed	Total items
	0.1 - 0.5m	0.5 - 1m	>1m			
Matamata Wastewater Infrastructure	312	71	13	396	950	1346
Pump Station	2	2		4	4	8
Treatment Plant				0	1	1
Manhole	283	63	13	359	829	1188
Lamphole	8	1		9	46	55
Inspection Chamber	7	4		11	36	47
End Point	8	1		9	21	30
Node	3			3	12	15
Air Release Valve	1			1	1	2

(ii) **End of century**, with climate factor – Table (Wastewater points, Matamata, 100yr ARI)

	Flood exposure depth			Total exposed	Total not exposed	Total items
	0.1 - 0.5m	0.5 - 1m	>1m			
Matamata Wastewater Infrastructure	355	104	19	478	868	1346
Pump Station	2	3		5	3	8
Treatment Plant				0	1	1
Manhole	321	92	19	432	756	1188
Lamphole	9	2		11	44	55
Inspection Chamber	10	4		14	33	47
End Point	9	2		11	19	30
Node	3	1		4	11	15
Air Release Valve	1			1	1	2

The above tables indicate, for example, that in the present-day 1% AEP event, there are 359 wastewater manholes exposed to flooding, 13 of which are within a depth of more than 1m. Under the 1% AEP event, at end of century (and under a high warming scenario), this number increases to 432 manholes exposed, 19 of which are within a depth of more than 1m.

(iii) Present Day – Map (Wastewater points and lines, Matamata, 100yr ARI)



(iv) End of century, with climate factor – Map (Wastewater points and lines, Matamata, 100yr ARI)



5.2 Roding infrastructure flood exposure (Te Aroha)

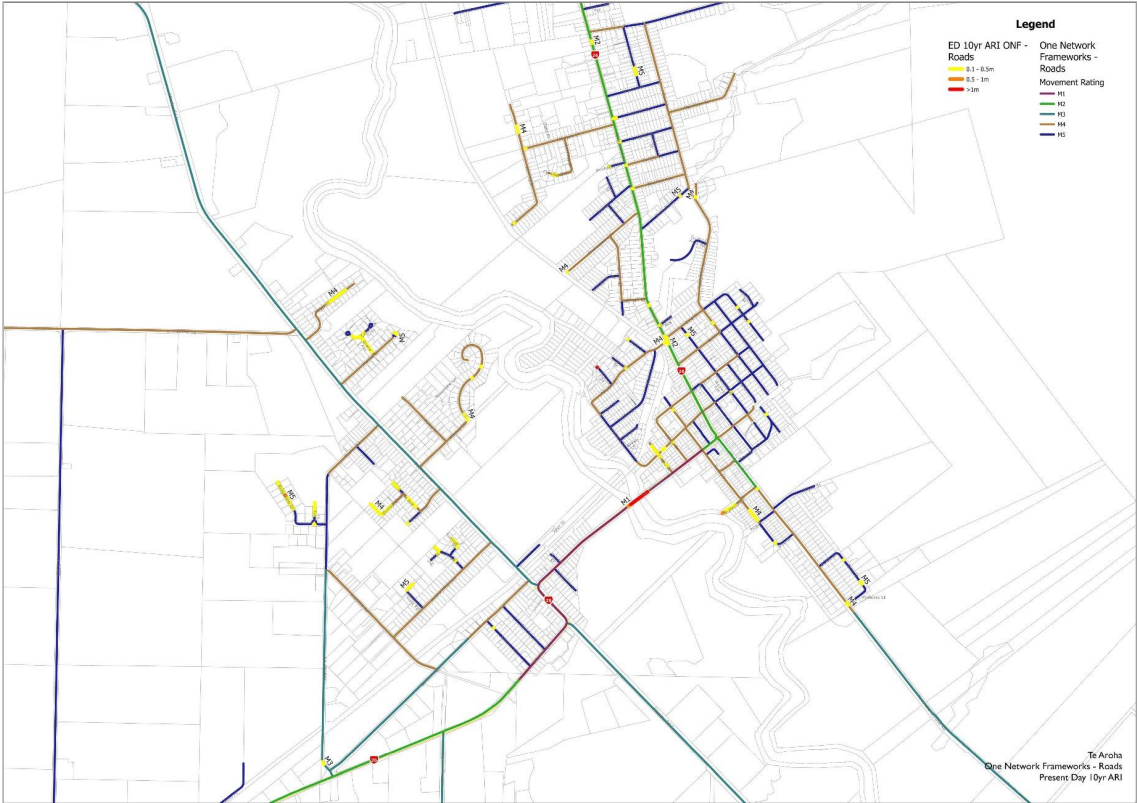
(i) Present day - Table (Roding, Te Aroha, 10yr ARI)

	Flood exposure depth			Total exposed (metres)	Total not exposed (metres)	Total metres
	0.1 - 0.5m	0.5 - 1m	>1m			
Te Aroha Roding	1349	37	103	1489	39003	40492

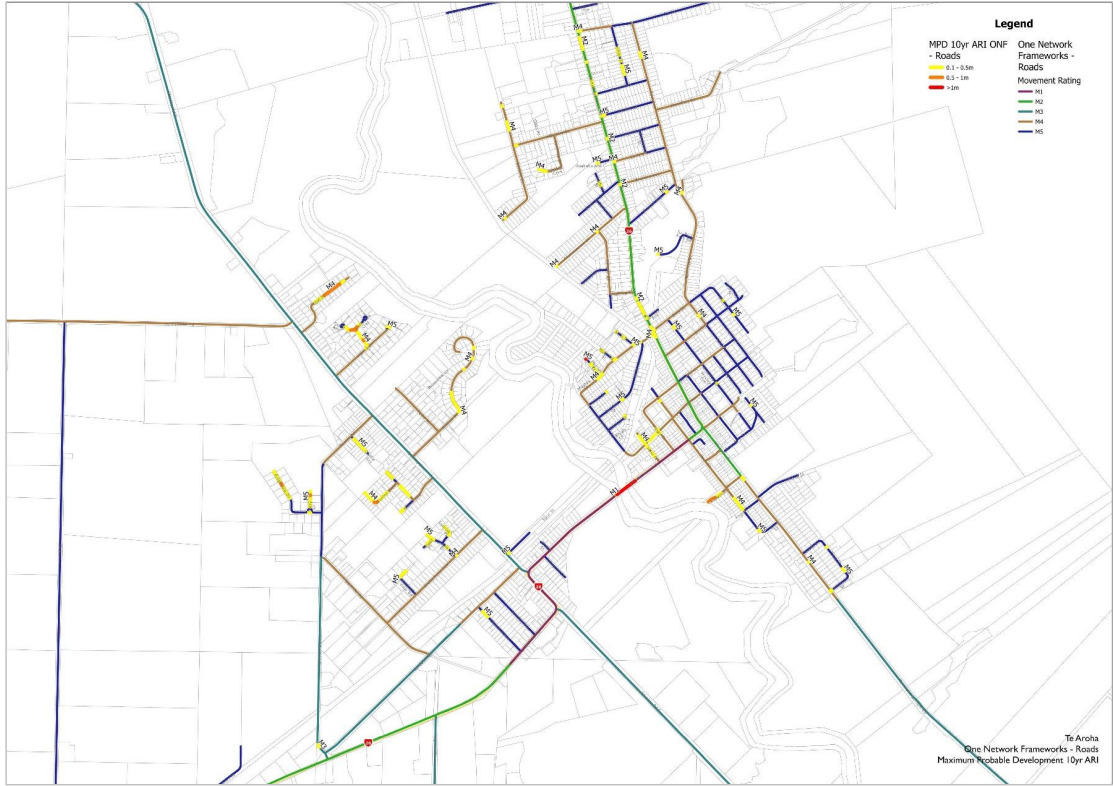
(ii) End of century with climate factor - Table (Roding, Te Aroha, 10yr ARI)

	Flood exposure depth			Total exposed (metres)	Total not exposed (metres)	Total metres
	0.1 - 0.5m	0.5 - 1m	>1m			
Te Aroha Roding	2114	235	113	2462	38030	40492

(iii) Present day - Map (Roding, Te Aroha, 10yr ARI, overlaid with movement rating (number of vehicle movements – range from M1: highest number of vehicle movements to M5: lowest number of vehicle movements))



(iv) End of century with climate factor – Map (Roading, Te Aroha, 10yr ARI, overlaid with movement rating (number of vehicle movements – range from M1: highest number of vehicle movements to M5: lowest number of vehicle movements))



5.3 Parks, open spaces and cemeteries flood exposure (Morrinsville)

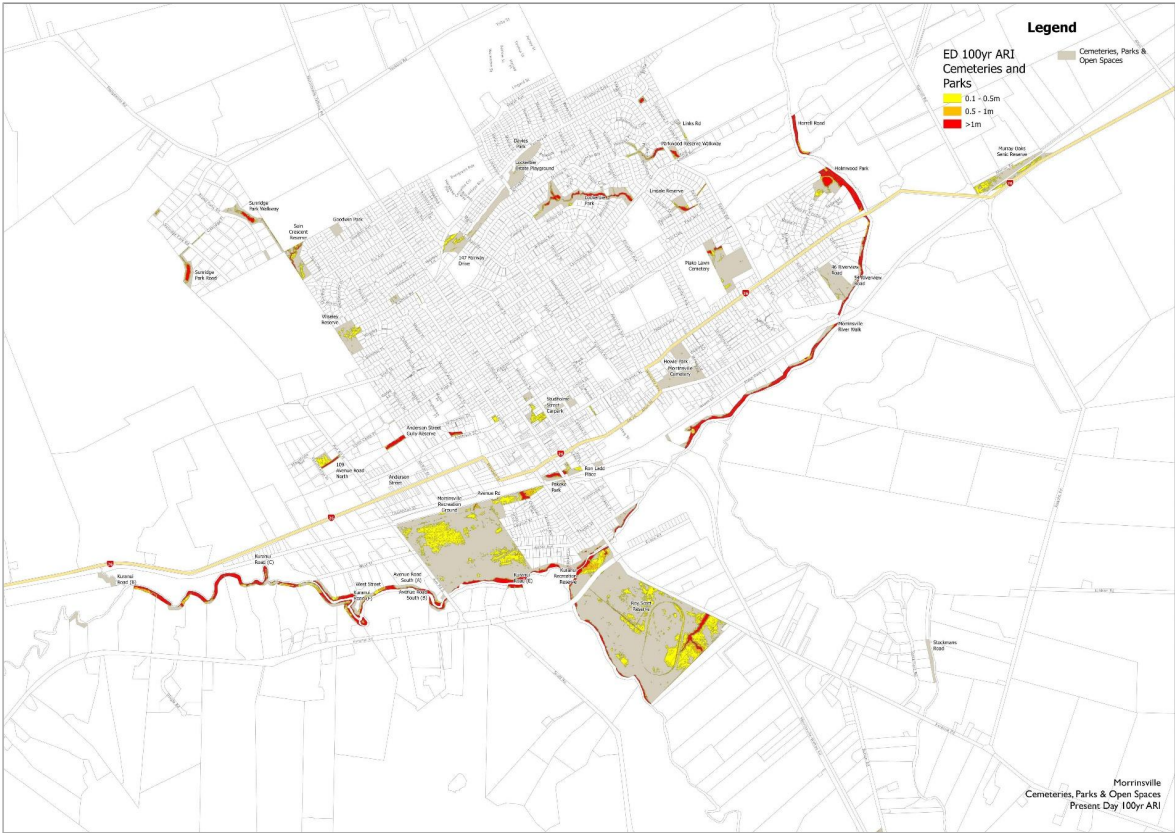
(i) Present day - Table (Parks, Reserves, Cemeteries, Morrinsville, 100yr ARI)

	Flood exposure depth			Total exposed (metres ²)	Total not exposed (metres ²)	Total metres ²
	0.1 - 0.5m	0.5 - 1m	>1m			
Morrinsville Parks, Open Spaces	189515	41741	117353	348609	721408	1070017
Morrinsville Cemeteries	2326	480	756	3562	43820	47382

(ii) End of century with climate factor - Table (Parks, Reserves, Cemeteries, Morrinsville, 100yr ARI)

	Flood exposure depth			Total exposed (metres ²)	Total not exposed (metres ²)	Total metres ²
	0.1 - 0.5m	0.5 - 1m	>1m			
Morrinsville Parks, Open Spaces	245562	45605	146778	437945	632072	1070017
Morrinsville Cemeteries	3105	597	1034	4736	42646	47382

(i) Present day - Map (Parks, Open Spaces, Cemeteries, Morrinsville, 100yr ARI)



Legend

MPD 100yr ARI
Cemeteries and Parks

0.1 - 0.5m
0.5 - 1m
>1m

Cemeteries, Parks & Open Spaces

Scale: 0 0.5 1 Miles

Part 6 - Methodology

The Climate Risk Assessment took two complimentary approaches to building understanding of Council's climate-related risks: a qualitative climate risk analysis based on staff expertise, and a quantitative flood hazard exposure analysis based on flood modelling and asset data. The methodology for each of these is described below.

6.1 Climate Risk Analysis

The aim of this part of the assessment was to build an understanding of the risks to Council's assets, services and operations from climate-related natural hazards, and the options that Council has to adapt to these risks.

The process of identifying, refining and rating climate risks took place as follows:

1. Identifying the risks

a) Current impacts

A facilitated workshop was held, bringing together staff from across the organisation, to identify climate-related impacts on our assets and services. Staff considered impacts from both the groups of natural hazards depicted below:

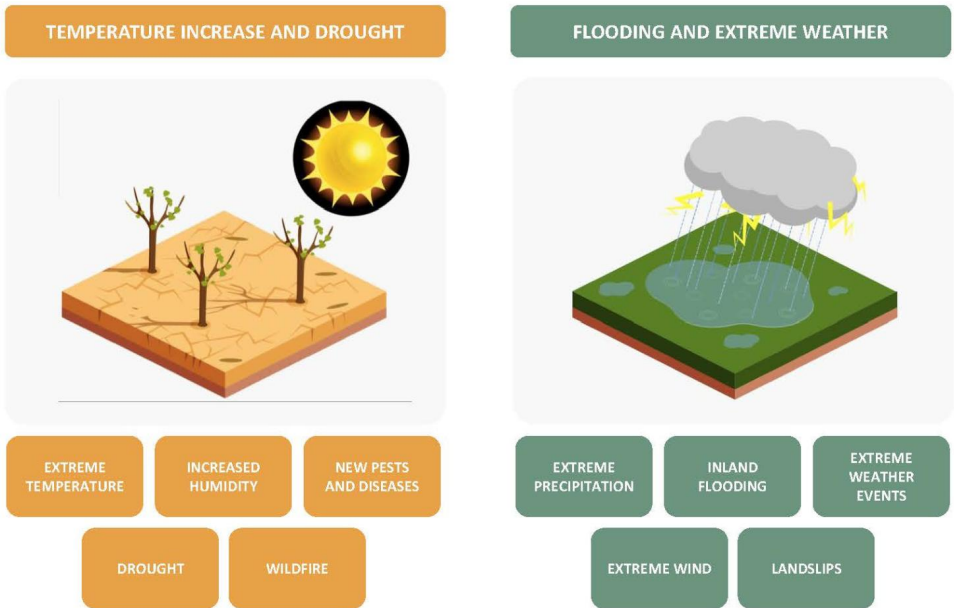


Image Climate-related natural hazards

Staff used their experience, and in-depth knowledge of assets and services, to identify and describe how climate-related natural hazards are currently impacting infrastructure and operations and how these impacts could be exacerbated if the severity and frequency of these hazards increase into the future.

b) Future impacts - climate scenarios

When thinking about how climate-related natural hazards may impact us in the future, published climate scenarios were used to guide thinking. Climate scenarios provide a range of plausible future outcomes. There are two main ways in which these climate scenarios are framed:

- SSPs, Shared Socioeconomic Pathways, are narratives about future societal, economic, and technological development that influence the climate.
- RCPs, Representative Concentration Pathways, are quantitative pathways for different greenhouse gas concentrations and radiative forcing (energy flow in and out of the Earth's atmosphere) over time.

The graphs below bring these two factors together. The graph on the left shows five different possible scenarios for how greenhouse gas emission levels may change over time globally, until the end of the century. The graph on the right shows how these changes in emissions are likely to affect the temperature increase that the Earth experiences.

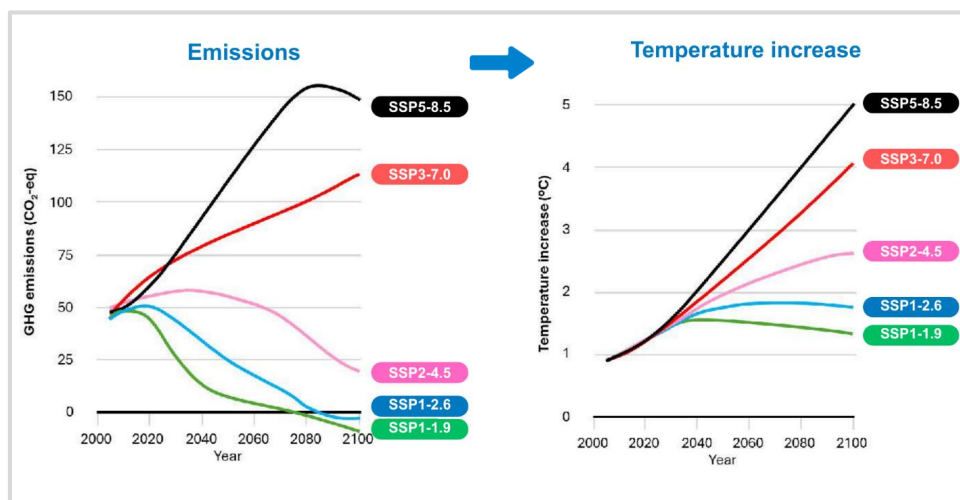


Image Climate Scenarios

Because the future is inherently uncertain, it is best practice when undertaking climate related work to use at least two different scenarios in analysis. For MPDC's Climate Risk Assessment **SSP2-4.5**, a moderate emissions and warming scenario, and **SSP3-7.0**, a higher emissions and warming scenario were used.

c) Future impacts – local climate projections

Based on the climate scenarios selected, climate projections for a number of climate variables have been obtained. These projections are specific to Matamata-Piako district, and have been drawn from the downscaled national climate projections developed by Earth Sciences New Zealand, updated in mid-2024.

A summary of the climate projections for the district under these scenarios is provided in the tables below.

(i) Projections for Matamata-Piako related to Rainfall, Extreme Rainfall / Flooding, Wind

Climate hazard	Measure	Present day Baseline 1995 - 2014	Mid-century (2050)		End of century (2100)	
			SSP2 - 4.5	SSP3 - 7.0	SSP2 - 4.5	SSP3 - 7.0
Rainfall	Annual rainfall	1235 mm total rainfall per year on average	1363 mm total rainfall per year on average	1229 mm total rainfall per year on average	1329 mm total rainfall per year on average	1161 mm total rainfall per year on average
Extreme rainfall / flooding	Extreme weather events (100-year, 24-hour event) From site ID B75871 (Matamata, HIRDS)	206mm total rainfall for a 100 year, 24 hour rainfall event	6% increase (219mm for a 100 year, 24 hour rainfall event)	7% increase (221mm for a 100 year, 24 hour rainfall event)	10% increase (227mm for a 100 year, 24 hour rainfall event)	21% (251mm for a 100 year, 24 hour rainfall event)
Wind	Wd99pVAL – Strong Wind Value (99 th percentile) – absolute values in km/h	51	50	61	51	50

(ii) Projections for Matamata-Piako related to Temperature, Drought, Wildfire

Climate hazard	Measure	Present day Baseline 1995-2014	Mid-century (2050)		End of century 2100)	
			SSP2 -4.5	SSP3 -7.0	SSP2 - 4.5	SSP3 - 7.0
Average temperatures	Annual average temperature	14°C	15.3°C	15.7°C	16.2°C	17.3°C
Extreme temperature	Annual hot days (>25°C)	30 days	61 days	70 days	87 days	115 days
Extreme temperature	Annual hot days (>30°C)	0.5 day	2.5 days	3 days	5.5 days	17 days

Climate hazard	Measure	Present day Baseline 1995-2014	Mid-century (2050)		End of century 2100)	
			SSP2 -4.5	SSP3 -7.0	SSP2 - 4.5	SSP3 - 7.0
Extreme temperature	Annual frost days (<0°C)	6 to 45 frost days on average per year	3 to 12 fewer frost days per year	3 to 14 fewer frost days per year	5 to 22 fewer frost days per year	5 to 29 fewer frost days per year
Drought	Annual potential evapo-transpiration deficit (PED)	213 to 242 dry days on average per year 42mm to 144mm PED	-2 to +1 more dry days per year +21mm to +36mm of PED	-2 to +1 more dry days per year +21mm to +44mm of PED	1 to +3 more dry days per year +27mm to +66mm of PED	+6 to +8 more dry days per year +48mm to +87mm of PED
Wildfire	Increased fire weather (very high and extreme fire danger days)	*no projection data available. The highest fire danger in Waikato is projected for the Matamata-Piako and Hauraki districts, including Matamata, Morrinsville, Waihi, Thames, Te Aroha, and Paeroa. • Districts and locations identified above will experience higher temperatures could see increased fire weather. • However, the Waikato region is not expected to see a significant increase in wind, which is an exacerbator of fire risk.				

The climate scenarios, and the climate projections described above were used throughout the risk identification and risk rating process to inform judgements about the likely future impacts from climate-related natural hazards.

2. Rating the risks

After the risk identification workshop, the second step in the process brought together staff within each activity area to work their way through refining and analysing each of the identified risks, and adding in any other risks that emerged through the discussion.

The analysis followed the process outlined in the diagram below. Each of these steps is described in more detail on the following pages.



a) Exposure

Exposure was rated in the present day using the matrix below.

Exposure (can use either A or B)			
A) Qualitative definition for an event impacting on a single element or group.		B) Quantitative definition for an event impacting on a wide number of elements, where geospatial data exists.	
Exposure rating (A)	Definition	Exposure rating (B)	Definition
Very High	Has happened several times in the past year and in each of the previous 5 years or May occur several times per year in the future	Very High	Significant and widespread exposure of elements to the hazard. Option 1: >50% of sector or element is exposed to the hazard in a 1% event Option 2: >25% of the of sector or element is exposed to the hazard in a 1 in 10 year event Option 3: >10% of network is exposed annually
High	Has happened at least once in the past year and in each of the previous 5 years or May arise about once per year in the future	High	High exposure of elements to the hazard. Option 1: 25-50% of sector or element is exposed to the hazard in a 1% event Option 2: 10-25% of the of sector or element is exposed to the hazard in a 1 in 10 year event Option 3: 0-5% of network is exposed annually
Moderate	Has happened during the past 5 years but not in every year or May arise once in 25 years in the future	Moderate	Moderate exposure of elements to the hazard. Option 1: 10-25% of sector or element is exposed to the hazard in a 1% event Option 2: 5-10% of the of sector or element is exposed to the hazard in a 1 in 10 year event
Low	May have occurred once in the last 5 years or May arise once in 25 to 50 years in the future	Low	Low exposure of elements to the hazard. Option 1: 5-10% of sector or element is exposed to the hazard in a 1% event Option 2: 0-5% of the of sector or element is exposed to the hazard in a 1 in 10 year event
Very Low	Has not occurred in the past 5 years or Unlikely during the next 50 years in the future	Very Low	Isolated elements are exposed to the hazard. Option 1: 0-5% of sector or element is exposed to the hazard in a 1% event

In the majority of cases, the definition descriptions on the left (Exposure rating A), were used. In some cases, where the GIS analysis provided quantitative information, the definition descriptions on the left were used (Exposure rating B).

Once present day exposure was rated, and the reason for the rating recorded, the exposure into the mid and end of century, under the two climate scenarios was extrapolated out. This was informed by the climate projections outlined above.

b) Sensitivity

The next step was to characterise the sensitivity of the asset in question. The matrix below was used.

Sensitivity	
Sensitivity relates to how the element will fare when exposed to a hazard, which is a function of its properties or characteristics. Sensitivity can be influenced by age, condition, material, design etc.	
Sensitivity rating	Definition
Extreme	Extremely likely to be adversely affected, because the element or asset is extremely sensitive to a given hazard.
High	Highly likely to be adversely affected, because the element or asset is highly sensitive to a given hazard.
Moderate	Moderately likely to be adversely affected, because the element is moderately sensitive to a given hazard.
Low	Low likelihood of being adversely affected, because the element has low sensitivity to a given hazard.
Very Low	Very low likelihood of being adversely affected, because the element has low sensitivity to a given hazard.

c) Consequence

Thirdly, the consequence to Council if the risk did occur was assessed. MPDC’s draft organisational consequence table was used, see below. Please note, these tables are still draft, and are intended to be incorporated into Council’s Risk Management Framework when that is adopted.

For the risk assessment, a primary consequence criteria was selected and the level of consequence rated against that. Other criteria were then also assessed, as relevant, noting that the criteria with the highest assessed consequence was used for the rating.

	CONSEQUENCE	LOW	MODERATE	HIGH	VERY HIGH	EXTREME
1	Operational performance and capability	No impact on level of services delivered (quality or quantity). Negligible performance impact.	Moderate impact on level of services. Relatively minor diminishment in quality of delivery or operation of core service or activity.	More noticeable impact on the delivery or quality of services. Workarounds required to maintain operation of core service or activity.	Considerable impact on the delivery or quality of services. Service levels have changed. Core service or activity only partially functional. Impedes or significantly delays achievement of key strategic objective, significant workarounds and impact to Business as Usual (BAU).	Major impact on the delivery or quality of service or operation. Sustained inability to deliver core service or activity. Non-achievement of key strategic objective/s.
2	Damage or loss to property and assets	Minimal damage or loss, easily addressed with no real disruption to service and with minimal cost impact.	Damage or loss that disrupts service for a short time, but with only relatively moderate consequence and workarounds that are relatively easy to put in place.	Loss of facility or asset use for a lengthier time period requiring significant and potentially costly alternatives to be put in place, and considerable disruption to service delivery.	Loss of major facility or asset for extended period, resulting in major cost and disruption to service delivery, including potentially the inability to deliver normal services for an extended period of time.	Catastrophic and permanent loss of a building or other significant asset resulting in complete disruption to service delivery for a lengthy period and/or major irrecoverable costs.
3	Financial	Total financial impact of less than \$100k OPEX/Revenue; or \$500k CAPEX.	Total financial impact of \$100k-\$250k OPEX/Revenue; or \$500k-\$1m CAPEX. Impact contained to individual activities and short term impact to operations.	Total financial impact \$250k-\$750k OPEX/Revenue; or \$1m-\$2m CAPEX. Impact across multiple activities and wider effect on operations and performance.	Total financial impact \$750k-\$2m OPEX/Revenue; or \$2m-\$4m CAPEX. Cost management measures required across all activities. Impact across 1-3yr operational and capital programmes.	Total financial impact >\$2M OPEX/Revenue; or > \$4m CAPEX. Impact on long term plan. Extraordinary financial measures required to correct situation.
4	Legal and regulatory compliance	Minor non-compliance able to be remedied without penalty or notification.	Non-compliance resulting in minor penalty or other relatively minor imposed action.	Non-compliance resulting in need for mandatory reporting of the breach and potential impact on Council's reputation or brand.	Non-compliance resulting in formal sanction or prosecution by regulator with significant impact on Council's reputation or brand.	Major compliance breach, or multiple breaches, that result in major prosecution with application of maximum penalty or severe sanction by regulator. Serious and sustained damage to Council's reputation or brand.
5	Contractual responsibilities and relationships with suppliers	Minor contractual breach resulting in minor costs to rectify and no material impact on ongoing relationship between contracting parties.	Potential for dispute requiring mediation or other forms of outside assistance to rectify, and requirement for small level of compensation. Some damage to contracting parties relationship.	Material breach of contractual obligation, resulting in potential litigation or requirement for significant financial settlement, and putting stress in the contracting parties' relationship. If the breach is of a regulatory	Requirement for litigation to settle matters. Relationship between contracting parties becomes adversarial.	Major or multiple litigation actions required. Relationship between contracting parties is severely damaged.

	CONSEQUENCE	LOW	MODERATE	HIGH	VERY HIGH	EXTREME
				nature this may lead to action by the regulator.		
6	Information technology, information management and security	Isolated breach or failure, easily restored with no loss of information or ongoing consequence beyond a few days.	Compromise of access or other means of information security resulting in concern over confidentiality, integrity and/or potential loss of information.	Obvious exploitation of security flaws with evident compromise of confidentiality and integrity of information, and/or loss of information.	Major compromise of systems, confidentiality and integrity of information, and/or a major loss of information. Loss of core system for a period impacting service delivery and requiring significant people time or cost to restore. Evident impact on reputation and brand.	Catastrophic loss of information and operating ability for an extended period, severely impacting service delivery, and requiring huge resources in either people time or cost to restore. Severe and sustained impact on reputation and brand.
7	People – health, safety and well-being	Would cause minor illness, injuries or well-being concerns that are generally able to be treated on-site with no long-term effects or days lost.	Would cause minor illness, injuries or well-being concerns that may require medical attention but with no long-term effects and no more than 3 days of time lost.	Requires hospital treatment and/or more than 10 days of recovery but with no long-term effects.	Long-term illness, permanent disability, multiple serious injuries or well-being concerns as a result of workplace harm. Reportable events.	Fatality/ies, multiple ill health, permanent disability, serious injury or well-being concerns due to workplace harm. Investigations find Council culpable for significant PCBU failings.
9	Community trust and perception	Minimal impact on the regard in which Council is held by its community, and/or on Council's interactions and engagement with the community. Community perception levels as measured by regular externally commissioned survey are not impacted.	Minor impact on the regard in which Council is held by its community, and/or on Council's interactions and engagement with the community. Some reduction in community perception levels as measured by regular externally commissioned survey.	Significant impact on the regard in which Council is held by its community, and/or on Council's interactions and engagement with the community. Evident reduction in community perception levels as measured by regular externally commissioned survey.	Major impact on community trust and confidence. Clearly evident in compromised interactions and engagement with the community. Major reduction in community perception levels as measured by regular externally commissioned survey.	Severe impact on community trust and confidence. Evident in the community's lack of engagement with Council and in Council processes. Also evident in public criticism of Council and/or clear opposition to Council proposals in consultative processes. Severe impact on community perception levels as measured by

47

	CONSEQUENCE	LOW	MODERATE	HIGH	VERY HIGH	EXTREME
						regular externally commissioned survey.
10	Relationship with mana whenua	Minimal impact on relationships with mana whenua.	Minor impact on relationships, engagement becomes more difficult.	Significant impact on relationships, engagement difficult, partnership on projects challenging.	Major impact on relationships. Trust and partnership interactions badly jeopardised.	Severe impact on relationship. Complete breakdown in trust, partnership focus lost.
11	Environmental well-being	Little or no impact on the environment.	Minor or short-term and restorable impact on the environment.	Significant environmental damage of localised importance and longer-term impact with possible regulatory intervention.	Serious environmental damage of regional importance and longer-term impact with possible regulatory intervention.	Permanent environmental damage requiring on-going remediation and monitoring with regulatory involvement.
12	Climate change resilience	Little or no impact on climate adaptation plans.	Impact on climate adaptation plans in a very localised context or in the short-term, able to be addressed in time with reworked plans.	Serious or longer-term impact on climate change adaptation plans with significant implications to address.	Major impact on climate change adaptation plans with those impacts compromising service levels, potentially resulting in community vulnerability and a risk of major financial and reputational damage.	Extensive or catastrophic impact on climate change adaptation plans resulting in severely reduced service levels, community vulnerability and severe financial and reputational damage.

d) Initial Risk Rating

Taken together, exposure + sensitivity + consequence provided an initial risk rating for the present day, mid-term and long-term, under both climate scenarios. Providing this initial risk before adaptive capacity is assessed allows Council to understand the inherent risk prior to considering the adaptive capacity.

e) Adaptive capacity

The last element included in the risk rating process is the adaptive capacity. Where implementable/ affordable actions were identified, a rating of medium or high would be given. Where it was assessed that there were not many options to adapt to the risk, and/or where these actions would be prohibitively expensive, a rating of low or very low would be given. A high adaptive capacity rating results in a lower overall revised risk.

Adaptive capacity	
Relates to how easily/efficiently an at-risk element can adapt (autonomously) or be adapted (planned) when exposed to a climate hazard. Again, this is a function of an at-risk element's properties or characteristics. Adaptive capacity can be influenced by ease or cost of repair, level of redundancy / back up etc.	
Adaptive capacity rating	Definition
Very Low	The organisation, element or asset has a very low capacity to adapt.
Low	The organisation, element or asset has a low capacity to adapt.
Medium	The organisation, element or asset has a moderate capacity to adapt.
High	The organisation, element or asset has a high capacity to adapt
Very High	The organisation, element or asset has a very high capacity to adapt

6.2 GIS Flood Hazard Exposure Analysis

The aim of this part of the assessment was to build an understanding of the extent to which Council assets are exposed to flooding under current and future rainfall events, taking a changing climate into account. It is an exposure analysis rather than a risk analysis as it looks only at whether an asset is exposed to flooding, and does not take into account the sensitivity, consequence or adaptive capacity of the asset.

The analysis used asset data from MPDC's GIS system and the following flood models:

1. MPDC's draft flood model for our urban area catchments (Matamata, Morrinsville, Te Aroha, and Waharoa). Noting that the model is draft, has not been calibrated or validated, but is the best available information.
2. Waikato Regional Council's draft regional flood model for assets that fell outside the MPDC model. Noting the model represents a work-in-progress version of the outputs.

Losses, pump stations, and culverts are not yet included. Depths below 0.2 m have been excluded. The model has not yet been calibrated or validated.

For the areas covered by the MPDC flood model, the flood exposure was assessed under the following rainfall scenarios:

Present Day	End of century factoring in a changing climate
2 year ARI(all)	
10 year ARI (all)	10 year ARI (all)
50 year ARI (Te Aroha, Waharoa)	
100 year ARI (Matamata, Morrinsville)	100 year ARI (all)

The flooding depth bands that were used were:

Flooding Depth
Not exposed to flooding
Exposed to flooding of up to half a metre in depth
Exposed to flooding of between half a metre and one metre in depth
Exposed to flooding of greater than 1 metre in depth

These models were based on an RCP6 climate scenario, which is a moderately high emissions scenario.

For the areas assessed against the Waikato Regional Model, there was just one, present day scenario available. Flood depth bands were 'not exposed', and 'greater than 20cm'.

Outputs are in the form of pivot tables, so that data can be easily interrogated depending on requirements.

Part 7 - Next Steps

The results of the Climate Risk Assessment support Council's long term resilience by:

- Identifying key climate-related risks across Council's activities and operations
- Identifying areas where there is high potential adaptive capacity over time, and areas where the options to adapt may be more limited
- Providing quantitative and qualitative hazard exposure and risk information that can inform infrastructure and strategic planning
- Demonstrating to audit our management of climate risk
- Valuing the expertise of staff, and continuing to grow awareness and understanding amongst staff, thus keeping climate impacts 'front of mind'

- Providing a base of climate risk knowledge on which we can continue to build.

Key next steps involve:

Step One

Making best use of the information in the Climate Risk Assessment:

- Integrating the results into our Activity Management Plans and other planning processes.
- Integrating the GIS analysis with our asset database, and developing ways to display it visually.
- Using the results to inform strategic documents such as our draft Climate Resilience Strategy, and Growth Strategy.

Step Two

Building on the information gathered, by setting up a project group to drive further work including:

- Further analysis and refining of the GIS analysis.
- Keeping the risk workbook as a 'live' document, by setting up processes for regularly reviewing and updating the risks, risk ratings and adaptation options.
- Prioritising and filling identified data and knowledge gaps.

Step Three

Strengthening our management and mitigation of climate risk by:

- Combining the GIS analysis with other metrics such as asset condition, criticality, and community vulnerability to give us a deeper understanding of risk to support decision-making.
- Exploring adaptation options / pathways / thresholds for the highly rated risks, and implications for planning, operations and funding over time.

Manaaki Whenua, Manaaki Tangata
Matamata-Piako's Climate Resilience Strategy
2026-2036

Second draft

Second draft 1

Plan on a page

[Visual summary of whole strategy]

Vision

Goal

Focus areas

Actions

Climate risks

Second draft 2

Ngā Hua | Contents

Plan on a page	2
Mihi Acknowledgement	4
He Kupu Whakataki Introduction	4
Ngā Pānga ā-Āhuarangi Climate impacts	5
Climate hazards and risks	5
Our future climate	6
What this means for Matamata-Piako	7
Te Urupare ki ngā Pānga ā-Āhuarangi Responding to climate impacts	9
What can we all do?	9
What is Council's role?	9
What is Council currently doing?	11
What you told us	13
Navigating climate conversations	15
Te Urupare Whai Rautaki a te Kaunihera Our Climate Resilience Strategy	16
Vision	16
Goal 16	
Guiding Principles	16
Purpose of the strategy	16
Costs and capacity	16
Focus areas	17
Wāhi Arotahi - Te Aumangea o te Kaunihera Focus Area - Council Resilience	18
1. Understanding local impacts	19
2. Building resilient assets and services	20
3. Strengthening Council as an organisation	21
Wāhi Arotahi - Te Urutau me te Whakarite a te Hapori Focus Area - Community Adaptation and Preparedness	22
1. Keeping communities out of harm's way 'avoiding the risk'	23
2. Working with communities to plan for the future 'adapting to the risk'	24
3. Supporting people to be prepared and make informed decisions 'preparing for risks when they happen'	25
Wāhi Arotahi - Te Toitūtanga o te Kaunihera me te Hapori Focus Area - Council and Community Sustainability	26
1. Supporting peoples' connection and care for te taiao the environment	27
2. Reducing the community's impact	28
3. Reducing Council's impact	29
Ngā Āpitihanga Appendices	30
Definitions	30
References	31

Second draft 3

Mihi | Acknowledgement

[Tuatahi to develop, Te Manawhenua Forum to review.]

He Kupu Whakataki | Introduction

Matamata-Piako is a vibrant rural district in the Waikato, with closely connected communities and an economy based on the natural resources of the area. We have important transport links to Auckland, Hamilton and Tauranga, precious natural places such as our awa, and maunga, and community spaces such as libraries, sports facilities and marae that all help to make this a great place to live. And throughout the district we have individuals and groups working to support the wellbeing of our people and environment in many different ways.

The towns, rural areas and settlements in our district have developed here over time based on a temperate climate. However our weather is becoming more unpredictable, and more extreme. In the years ahead, in Matamata-Piako, we are likely to face both increasingly frequent and severe storms and floods, and more hot days, water shortages and risk of fire and drought.

These changes will have impacts for many aspects of our lives, including our home, school, and work life, our marae, our sports and recreation choices, our cultural practices, and our health. By working together, we can respond to these challenges and prepare and adapt in ways that help protect the things that matter most, for now, and for the future.

We all have our part to play. This strategy is about how Council plans to play its part and take practical steps in ensuring we can continue to provide services to the community and support our communities to be adaptable and continue to thrive. It's not about Council imposing rules and regulations on residents but rather ensuring that we are supporting the wellbeing and aspirations of our community. By understanding and communicating the risks, by adapting and investing to minimise the impacts, by reducing our contribution to the risks, and by preparing to respond effectively when extreme weather events happen, we will be doing our part to help ensure our people and environment can thrive into the future.

This strategy has been a collaboration between Council and Te Mana Whenua Forum, including detailed input and oversight from a working group made up of elected members, Forum members and executive staff. It has also been guided by in depth community feedback, and staff expertise from across the organisation. We're grateful to everyone who has contributed to the development of this strategy that will help guide our decision-making into the future.

Second draft 4

Ngā Pānga ā-Āhuarangi | Climate impacts

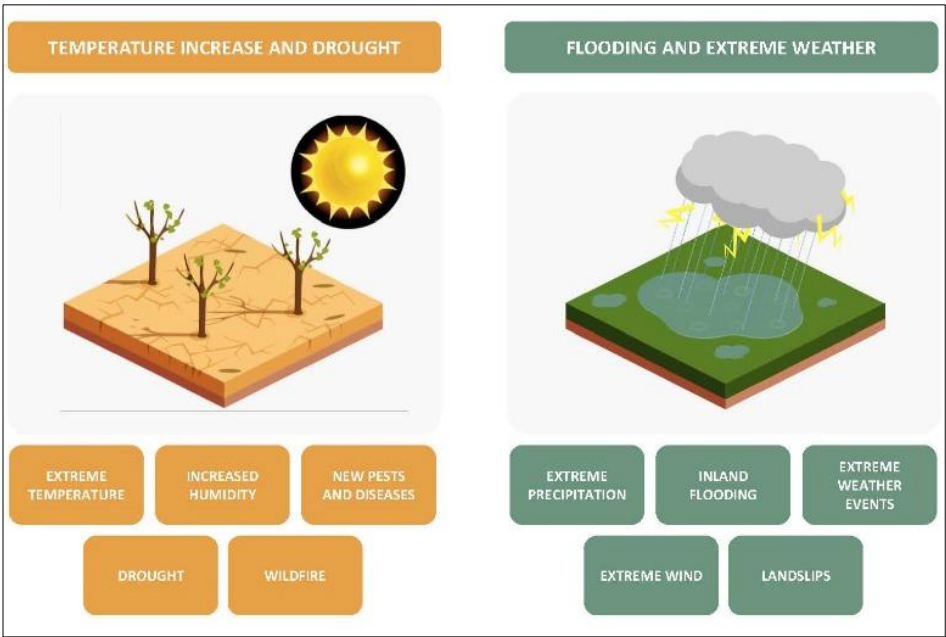
Climate hazards and risks

Changes to the climate are causing long term shifts in weather patterns around the world. Here in New Zealand, we have seen and experienced how communities are increasingly being exposed to disruptive weather events.

These events can severely impact daily life and, over time, can have long term implications for our environment, economy and ways of life. That's why it's important we understand what's happening, so we can plan ahead and protect the things that are important to us.

In our district, the main climate-related risks we face are temperature increase and drought, and flooding and extreme weather. These risks are expected to become more frequent and more severe over time

To see the sources for the information in the strategy, please see the references in the appendix at the back of the document.



[placeholder image – change to specific MPDC imagery/ graphic]

Our future climate

While we can't know exactly what the future climate will look like, a range of information can help us understand what's changing, and what it could mean for us here in Matamata-Piako. We can draw on many sources to build this picture. Historical data, climate science projections, research reports, mātauranga Māori, local experience, and lessons learnt from elsewhere in the country can all contribute to our understanding.

Climate change doesn't affect every place in the same way. Even though it's a global issue, the impacts are local, and that means our responses need to be local too. For Matamata-Piako, the key climate hazards we're likely to face include extreme weather including extreme wind eg along the Kaimai Ranges, flooding, increased fire risk, dryness and drought, and higher temperatures.

These changes will affect our land, water, communities, and economy, and we'll need to plan carefully in order to adapt effectively.

Table 1: Assessment of climate hazard exposure by district

	 Flooding (Fluvial and Pluvial)*	 Coastal hazards	 Extreme weather	 Higher temperature	 Dryness and drought	 Increased fire weather	 Groundwater rise and salinity stress	 Landslides and soil erosion	 Marine heatwaves and ocean chemistry changes	 Decreased frost
Thames Coromandel	✓✓✓	✓✓✓	✓✓✓	✓✓✓	✓✓✓	✓✓	✓✓✓	✓✓✓	✓✓✓	✓
Hauraki	✓✓✓	✓✓✓	✓✓✓	✓✓✓	✓✓✓	✓✓✓	✓✓✓	✓	✓✓✓	✓
Waikato	✓✓✓	✓✓✓	✓✓✓	✓✓✓	✓✓✓	✓✓	✓✓	✓✓	✓✓	✓
Hamilton City	✓✓	N/A	✓✓	✓✓✓	✓✓	✓	N/A	✓	N/A	✓
Matamata-Piako	✓✓✓	N/A	✓✓✓	✓✓✓	✓✓✓	✓✓✓	N/A	✓	N/A	✓
South Waikato	✓	N/A	✓	✓✓	✓✓	✓✓	N/A	✓	N/A	✓✓
Waipā	✓✓	N/A	✓	✓✓	✓✓	✓	N/A	✓✓	N/A	✓
Ōtorohanga	✓✓	✓✓	✓✓✓	✓✓	✓	✓	✓	✓✓✓	✓	✓✓
Waitomo	✓✓✓	✓✓	✓✓✓	✓	✓	✓	✓	✓✓✓	✓	✓✓
Taupō	✓✓	N/A	✓✓	✓	✓✓✓	✓	N/A	✓✓✓	N/A	✓✓✓
Rotorua Lakes (WRC area)	✓	N/A	✓✓	✓	✓✓	✓	N/A	✓✓	N/A	✓✓✓

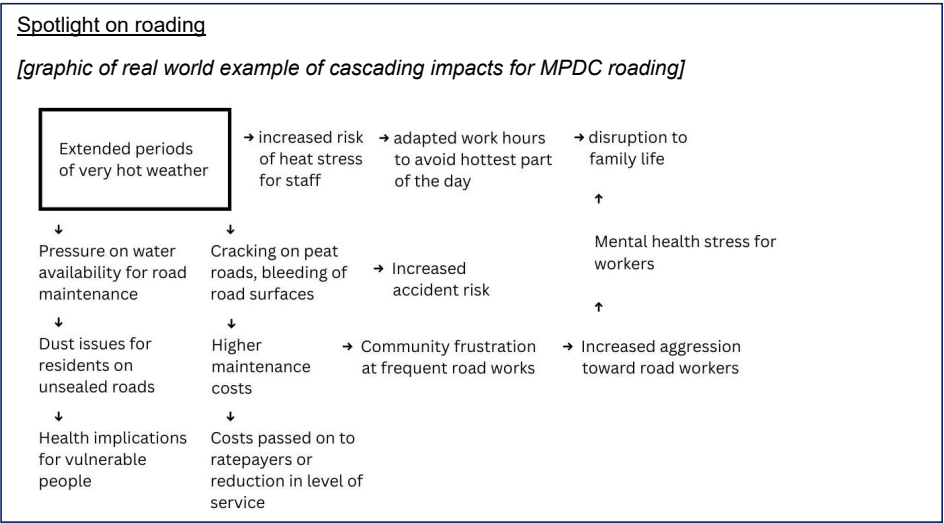
Source: Waikato Regional Climate Change Hazards and Risks Summary Report, 2025

Second draft 6

What this means for Matamata-Piako

Climate risks can have direct, immediate impacts like property damage from storm events, or water shortages during periods of drought.

They can also cause indirect and cascading risks, such as pressure on Council finances due to increased costs for maintenance and repairs, rising insurance costs for Council and community, and pressure on the primary sector economy due to repeated drought and heat stress events.



Find out more

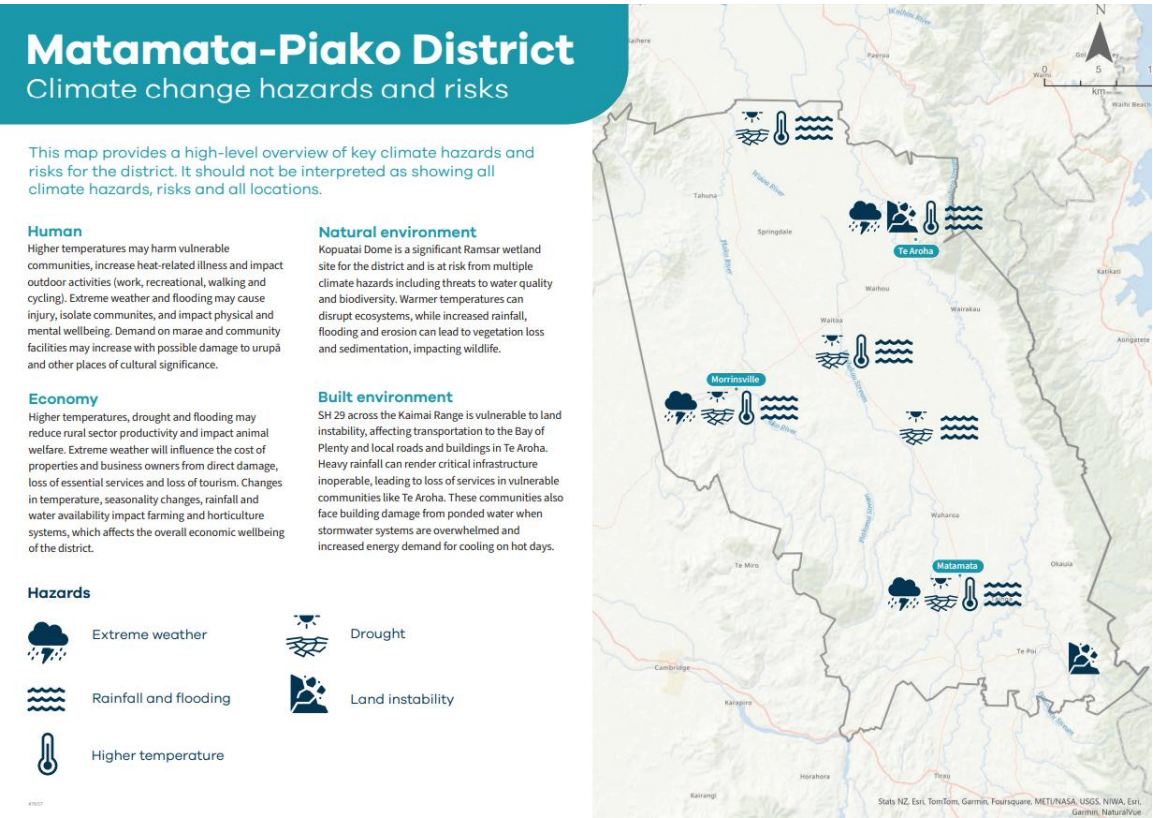
To read more about the projected impacts on the Waikato read:
[Waikato Regional Climate Change Hazards and Risks Report Summary](#) and [Full Report](#)

To understand more about the water pressures facing our region read:
[Water Security Strategy for the Waikato Region](#)

Local example of kōrero tuku iho | stories of the past from our district

The table below describes some of these effects – direct and indirect, as they relate to the people, environment, infrastructure and economy of Matamata-Piako. *(Talk to WRC about incorporating the Kaimai Buster)*

Table 2: Matamata-Piako District Climate Change Hazards and Risks



Source: Waikato Regional Climate Change Hazards and Risks Summary Report, 2025

Second draft 8

Te Urupare ki ngā Pānga ā-Āhuarangi I Responding to climate impacts

What can we all do?

There are two key ways we can respond to a changing climate. We can adapt to the effects by preparing for extreme weather, droughts, and floods, and building resilience in our homes, communities, and services. And we can respond to the causes by working to reduce our own impact on the environment and climate.

The most effective response is to take action on both fronts - as individuals, whānau, communities, and organisations. By working together, we can reduce risks now and lessen the impacts for future generations.

Graphic to illustrate the ways we can respond

What is Council’s role?

Council has legislated responsibilities to help our district prepare for and respond to climate impacts. These include:

- Land use planning: making sure development happens in places that will be safe for the long-term.
- Infrastructure planning: designing and maintaining services that can cope with changing conditions.
- Civil defence and emergency management: helping communities prepare for and recover from natural hazard events
- Sharing hazard information: so people can make informed decisions

Council also plays a broader part in climate response by providing leadership, listening to and reflecting community views, supporting community-led initiatives, and working in partnership with mana whenua and other organisations.

Table 3: Climate response roles and responsibilities for local government (turn into graphic)

Legislation	Roles and responsibilities for local government
Resource Management Act 1991 and associated National Policy Statements	Section 6(h) “the management of significant risks from natural hazards” be recognised and provided for as a matter of national importance. Section 7(i) requires all persons exercising functions and powers under the RMA to have particular regard to the “effects of climate change”
Civil Defence Emergency Management Act 2002	Section 64(1) A local authority must plan and provide for civil defence emergency management within its district. Local authorities are required to establish a joint Civil Defence Emergency Management Group (CDEM Group) for their region. Their

Legislation	Roles and responsibilities for local government
	role is to identify hazards and mitigation activities, and gaps in hazard knowledge and inefficiencies in mitigation.
Local Government Act 2002	Provide a long term focus for the decisions and activities of council. Provide integrated decision making and coordination of the resources of council, managing its assets, liabilities and general finances prudently and in a manner that promotes the current and future interests of the community. Recognise and respect the Crown's responsibility to take appropriate account of the principles of the Treaty of Waitangi. (Part 1, section 4) Establish and maintain processes to provide opportunities for Māori to contribute to the decision-making processes of council, consider ways it may foster development of Māori capacity to contribute to decision-making and provide relevant information to Māori for these purposes. (Part 6, section 81)
LGOIMA Amendment Act 2023	Section 44B (1) Natural hazard information to be included in land information memoranda: (a) natural hazards: (b) impacts of climate change that exacerbate natural hazards.
Climate Change Response (Zero Carbon) Amendment Act 2019	On request, councils must provide information to the Minister of Climate Change about its governance, risk identification, and management of climate change impacts.
National Adaptation Plan	Councils must have regard to the plan when changing district plans.
National Emissions Reduction Plan	Councils must have regard to the plan when changing district plans.
National Policy Statement on Natural Hazard Decision-Making (Draft)	The proposed NPS-NHD will support local authorities in managing significant risks from natural hazards as a matter of national importance under section 6(h) of the RMA.. It will add weight to the consideration of natural hazards in RMA decision-making because it is a higher-order document than a local authority regional policy statement or plan. Considering the effects of climate change on natural hazards is part of determining the extent of the natural hazard and the risks associated with an event.
Auditor General expectations for local government	The statutory purposes of a long-term plan include integrated decision-making, taking a long-term focus for the council's decisions and activities, and being accountable to communities. Climate change is an issue with long-term implications, and it needs to be integrated into the council's processes, plans, and strategies.
Waikato Regional Policy Statement	District Plans should assume a climate change scenario of temperature increase of at least 2.1C by 2090

Table 4 overleaf, shows how a number of these obligations tie together at district and regional council level, in a Waikato specific context.

Second draft 10

What is Council currently doing?

As part of developing the Long Term Plan 2024-2034, Council created a Climate Change Rivermap that set the priorities for Council's response to climate risks, and outlines the key actions we're taking across our services.



The Climate Change Rivermap has five workstreams, each with a climate resilience goal.

Climate Change Rivermap – Stormwater workstream

The focus for stormwater is on reducing risk to our communities. We're modelling how our urban stormwater systems perform under future climate conditions, so we can understand the risks and plan for resilience. We've also increased our maintenance and water quality monitoring programmes to help reduce flooding risk and better manage what's discharged into our waterways.

Climate Change Rivermap – Rubbish workstream

The focus is on both waste minimisation and waste separation, including keeping food waste out of landfill. We're also separating e-waste, batteries, whiteware and tyres from general waste at the transfer stations, and degassing refrigeration. We are tracking what the government is doing next in relation to emissions from organics and construction and demolition waste (wood). We are also beginning to work internally to look at our organisational sustainability.

Climate Change Rivermap - Strategy workstream

There are five key areas of work:

Growing governance knowledge: Council and committee members have taken part in workshops on climate risks, insurance, emissions, and adaptation.

Building organisational knowledge: We've completed an emissions inventory and organisational climate change risk assessment, and staff were involved in climate-related workshops.

Developing this strategy to guide our response and planning.

Growing community resilience: the focus to date has been on gathering community feedback on concerns and priorities for responding to climate risks.

Planning in an integrated way: Climate change is now treated as a top risk for our organisation, and we're working more closely with regional partners.

Climate Change Rivermap – Water workstream

A key challenge for us going forward is the availability and quality of the water we supply to our community. Looking at water availability for the catchments in our region, we know that the Waihou catchment has sufficient capacity but the Piako catchment is under very high pressure with water use well above sustainable levels year round.

We're working on fixing leaks in the network, installing network water meters to understand and manage water loss, requiring grey water systems in new developments and working with the regional council to develop a regional water management plan. This work continues as we prepare to transition the management of our water assets to the new sub regional council controlled organisation, Waikato Water Ltd.

Climate Change Rivermap - Wastewater workstream

We're working to reduce environmental risks from wastewater. Extreme weather events bring large amounts of rainfall in a short period of time which can overwhelm the network resulting in overflows. We have a programme of work underway to reduce stormwater entering the wastewater network and

Second draft 12

to upgrade our treatment plants to meet future demand and improve discharge quality. This work also continues as we prepare for the transition to Waikato Water Ltd.

Other work we've been doing

Roading, Civil Defence, Land use planning etc *[information to be added here]*

Spotlight on a project

[give example of project currently underway eg stormwater wastewater]

What you told us

To help shape this strategy, we asked our community for feedback. We gathered community views through two surveys:

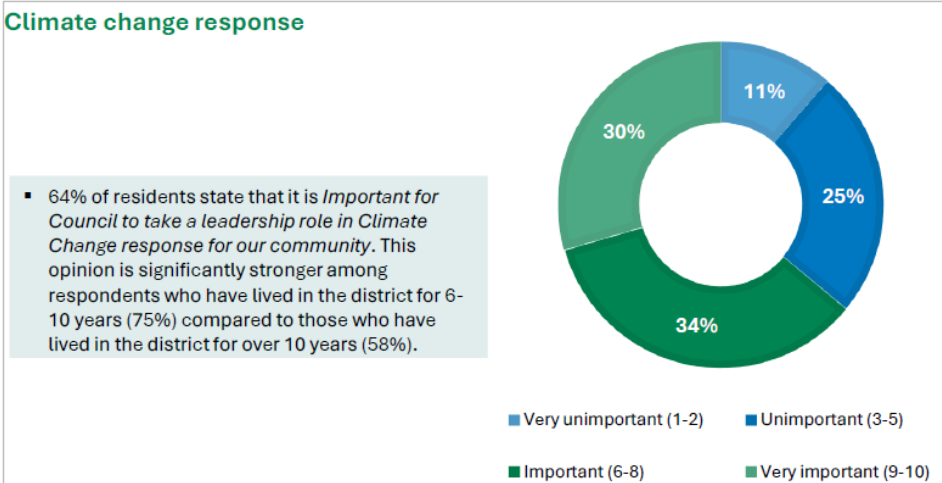
- Matamata-Piako District Council 2025 Resident's Survey, conducted by Key Research. We included a climate change question, and received 382 responses. The responses are weighted to ensure they reflect the demographics of our district.
- A Climate Ready Survey with 140 responses. This was an online survey on Council's website, the responders were self-selected.

The results are outlined below. To read the feedback received in full, please see here:

mpdc.nz/climateready

Matamata-Piako District Council 2025 Resident's Survey

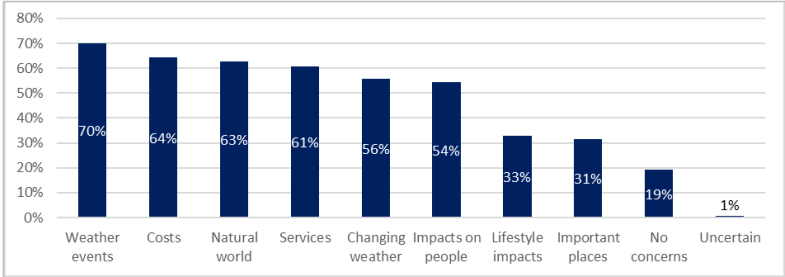
Question Do you think it is important for Council to take a leadership role in climate change response for our community?



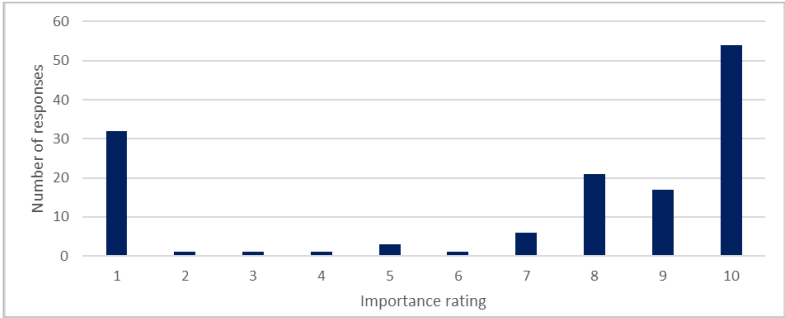
Second draft 13

Climate Ready Survey

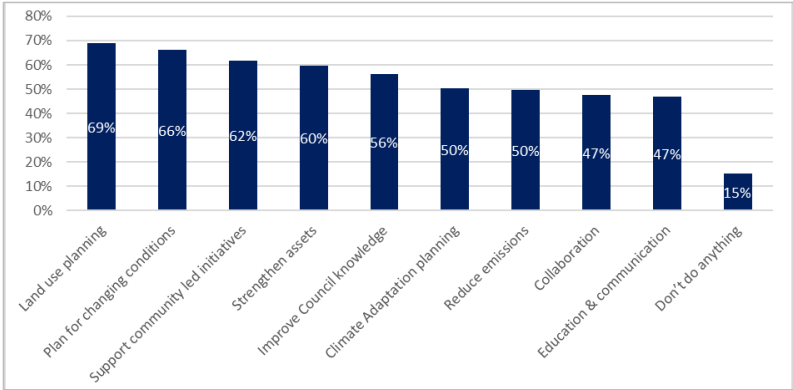
Question 1 In terms of climate impacts, what are you most concerned about?



Question 2 How important is it to you for Council to take a leadership role in responding to climate change? (scale: 1 – not at all important, 10 – very important)



Question 3 What actions are most important for Council to take to respond to climate change?



Navigating climate conversations

We know when an extreme weather event hits, it can have really significant impacts for the community. We need to make sure we're prepared so that we can minimise the impacts of extreme weather, avoid people getting hurt, and recover quickly. Preparing and adapting in these ways will be much more effective if we can work together.

Having open, ongoing conversations is an essential part of navigating our collective response to the changing climate. By acknowledging a range of perspectives and knowledge systems, and by navigating these climate conversations together we can build understanding, strengthen community connections, and shape a collective response to the challenges ahead.

Climate conversations

[Graphic to illustrate examples such as those below]

- How do we address a global problem at a local level?
- What is Council's role?
- How do we make change without unduly impacting our lives right now?
- How do we plan and make decisions when the future is uncertain?
- How do we fairly apportion costs?
- How we can ensure our adaptation efforts are equitable across our different communities?
- How will our district's economy need to evolve to thrive in the climate of 2050 and 2100?

Te Urupare Whai Rautaki a te Kaunihera | Our Climate Resilience Strategy

This strategy builds on the work we've done to date and is informed by the feedback gathered from our community. It's our next step in planning how Council and our communities can become more resilient to climate impacts.

The strategy sets out how we can work together to look after the things we value most, and ensure the future wellbeing of our district and people.

Vision

Working together to increase our climate resilience and protect the people, places, taonga and ways of life we care most about, now and for the future.

Goal

Thriving, informed, climate-resilient communities in Matamata-Piako supported by a, prepared and responsive Council.

Guiding Principles

Te Taiao | Our environment is central to our wellbeing

Mahi tahi | Working together gets us further

Mātauranga | We value knowledge and learning

Whakatakātū | Getting ready now ensures we're prepared for whatever the future holds

Purpose of the strategy

This strategy sets out our overall approach and key areas of focus. Its purpose is to guide present and future decision-making and help us take action and respond to climate risks in a coordinated way.

Costs and capacity

The costs associated with climate impacts was highlighted as a key concern by those who responded to the Climate Ready Survey.

Getting prepared now is likely to be much less costly, and much more effective at preventing harm in the long run, than waiting until damage occurs and having to respond reactively. But it means incurring costs now for benefits that may not be felt for some years to come. And we know there is a limit on what our community can afford. These are tough trade-offs to navigate.

Second draft 16

Being clear and transparent about the choices we are making as a Council, and being guided by the priorities of our community, will help us to make these complex decisions in the years to come.

In many ways, Council is already responding to climate risks by ensuring core services like roads, stormwater network and parks are fit for purpose for changing conditions. From here, as outlined in the Strategy we'll build on the work done to date, including by integrating the results of our climate change risk assessment into our planning, continuing to deliver on the priorities in the Rivermap, and undertaking our Civil Defence Emergency Management work programme. Other work in the Strategy will require further consideration and funding decisions.

Focus areas

We've identified three key areas where we'll focus our efforts:

1. Council resilience

Ensuring Council can continue to deliver services to our communities into the future.

- Understanding local impacts
- Building resilient assets and services
- Strengthening Council as an organisation

2. Community adaptation and preparedness

Helping communities stay safe, informed and involved in decisions that affect them.

- Keeping communities out of harm's way
- Supporting people to be prepared and make informed decisions
- Working with communities to plan for the future

3. Council and community sustainability

Reducing our impact on the environment and supporting positive action to protect and restore the natural world.

- Supporting people's connection and care for te taiao / our environment
- Reducing the community's impact
- Reducing Council's impact

Pop out box

What about our water?

[add blurb about what the move to Waikato Water Done Well for water and wastewater, while retaining stormwater in house may mean for this work]

Second draft 17

Wāhi Arotahi - Te Aumangea o te Kaunihera I Focus Area - Council Resilience

Ensuring Council can continue to deliver services to our communities into the future.

[Image]

1. Understanding local impacts

We will work to better understand how climate change is likely to affect our district, now and in the future. This knowledge helps us make good decisions and invest in the right places to protect people, places, and services.

What we've done so far

We've increased our natural hazard and climate risk information including completing a climate change risk assessment for Council, modelling urban flood risk, measuring Council's greenhouse gas emissions, and installing rain gauges to track rainfall in our district. We've also shared knowledge with elected members, and other councils.

What's next

To continue building our understanding, we will need to:

- Keep growing our understanding of the risks, including by increasing locally specific hazard data, and partnering with others to share expertise and costs.
- Work with mana whenua to include mātauranga Māori (Māori knowledge and perspectives).
- Track local impacts, like the cost of extreme weather events to our roads, pipes, and other infrastructure.
- Support knowledge building within Council, so elected members and staff can make informed decisions.
- Advocate to central government for open access to nationally consistent, local hazard and risk information that helps communities and councils plan well.

Second draft 19

2. Building resilient assets and services

We will continue to plan ahead and invest in ensuring our assets and services are resilient and fit for purpose into the future, including trying new ways of working.

What we've done so far

We've started to build climate resilience into our infrastructure planning by developing an Operational Resilience Strategy, Water and Wastewater Master Plans, an Inflow and Infiltration Strategy, and a Water Conservation Strategy. We're progressing actions across the five streams of work outlined in the Climate change Rivermap.

What's next

To continue to build resilient assets and services, we will need to:

- Use climate risk information to guide asset management and land use planning.
- Grow staff expertise in climate-resilient infrastructure planning and design methods.
- Trial new approaches, like adjusting the level of service in an area where repeated weather damage is driving up costs, and expanding the scope of our current services to support community needs under more extreme conditions.
- Explore funding options for future climate adaptation, such as targeted rates or green loans.
- Advocate for a more integrated and coordinated government response, such as including climate adaptation in the Local Government Act, and more closely aligning climate, emergency management and resource management legislation.
- Prepare for the water services transition by sharing our climate risk assessment to support planning.
- Build our understanding of how a changing climate could affect population growth, economic development, changing service demand etc so we can plan infrastructure that meets future needs.

3. Strengthening Council as an organisation

We'll make sure Council is as ready as possible to manage the risks as part of good governance.

What we've done so far

Climate change is now recognised as one of Council's top organisational risks.

What's next

To continue to strengthen Council as an organisation, we'll need to:

- Continue regular reporting to governance and integrating the results of the climate change risk assessment into strategic planning to improve the ways we do things.
- Update our business continuity plans to ensure we can continue to operate in emergency situations.
- Review how climate risks could affect Council's insurance, finances and staff
- Check we have the right expertise in-house to give sound policy and technical advice on climate issues.
- Develop the way we report back to the community on the actions we are taking.
- As part of the local government sector, advocate to central government for clearer roles, responsibilities, and funding arrangements for climate adaptation across the country.

Wāhi Arotahi - Te Urutau me te Whakarite a te
Hapori | Focus Area - Community Adaptation and
Preparedness

Helping communities stay safe, informed and involved in decisions that
affect them.

[image]

Second draft 22

1. Keeping communities out of harm's way 'avoiding the risk'

We will work to reduce risk to our community from natural hazards, with a focus on those that impact us significantly such as flooding and wind.

What we've done so far

In partnership with Waikato Regional Council we have been updating the flood modelling for our district. And we've been improving how we share natural hazard information on property files, in line with new regulations.

What's next

To continue to play our part in helping keep communities safe, we'll need to:

- Use our updated flood modelling and climate risk data to guide our Growth Strategy.
- Look at how other councils are using District Plan rules to reduce risk to communities and encourage stormwater management in new and existing developments.
- Raise community awareness about the importance of stormwater management, and what we can all do to help reduce flooding impacts.
- Continue to develop the way we communicate with residents affected by natural hazards.
- Encourage collaboration across regional groups, including those focused on growth, infrastructure, building, and emergency management.
- Work with the insurance sector on our communities' behalf to keep them informed about Council's resilience planning.
- Identify projects that could be funded through LGFA (Local Government Funding Agency) Green Loans, such as opening streams, building flood bypasses, or creating swales to manage surface runoff.

Second draft 23

2. Working with communities to plan for the future 'adapting to the risk'

We'll start to work with communities to support adaptation planning.

What we've done so far

We have been learning from our neighbour councils' experiences of community climate adaptation processes.

What's next

To support future-focussed planning at the community level, we'll need to:

- Assess climate hazard exposure across the district to understand the areas most at risk, including working with mana whenua to include mātauranga Māori / Māori knowledge and kōrero tuku iho / local stories and histories.
- Take a phased approach to developing adaptation work, including building up our understanding of risks and vulnerabilities in our district, learning from community engagement and deliberative democracy processes, working with others across the Waikato to develop our knowledge of the best ways to support this work, and developing a pilot project.
- Identify projects that could be funded through LGFA Green Loans, such as protecting buildings, infrastructure, and cultural heritage sites from floods and landslides. And explore ways for Council to be a connector for funding options for groups wanting to undertake adaptation / resilience projects.

Second draft 24

3. Supporting people to be prepared and make informed decisions 'preparing for risks when they happen'

We will upskill, inform, and enable our communities to be prepared for climate impacts.

What we've done so far

We've identified emergency response and recovery as one of Council's top risks and committed to developing community response plans.

What's next

To support communities, we will need to:

- Develop community response plans with vulnerable communities, especially those in hazard prone areas or those more likely to be affected.
- Support marae resilience projects in line with iwi aspirations.
- Provide locally relevant and practical resources to communities, directly or through community partners, to grow understanding of climate change, risks and impacts, and what we can do to adapt.
- Work with other organisations to improve our understanding of the vulnerabilities to key routes and services and integrate this into resilience planning.
- Align and integrate our civil defence and climate adaptation work programmes to maximise their effectiveness.
- Identify projects that could be funded through LGFA Green Loans, such as warning systems and emergency preparedness measures in areas at risk of floods or landslides; or through NEMA (National Emergency Management Agency) Resilience Fund grants to grow our capability and knowledge around managing climate impacts.

Second draft 25

Wāhi Arotahi - Te Toitūtanga o te Kaunihera me te Hapori | Focus Area - Council and Community Sustainability

Reducing our impact on the environment and supporting positive action to protect and restore the natural world.

[image]

Second draft 26

1. Supporting peoples' connection and care for te taiao | the environment

We will support community actions that build connection and care for te taiao | our environment.

What we've done so far

We've provided grants and staff support to community organisations and iwi and catchment groups for a range of environmental projects.

What's next

To continue to support environmental action, we'll need to:

- Fund community-led initiatives that protect, restore, and connect others with the environment, and review our grants to see where we can expand support.
- Back local initiatives through our community development team, and explore new ideas like a Council staff volunteer hours programme.
- Develop ways to support landowners to manage slip prone land and reduce the impacts of weather events, with benefits for water quality, biodiversity and district resilience.
- Identify projects that could be funded through LGFA Green Loans, including those that support conservation and sustainable use of natural resources.

Second draft 27

2. Reducing the community's impact

We will encourage actions that reduce waste, cut emissions, and conserve our natural resources.

What we've done so far

We've introduced kerbside collection of food scraps, diversion of batteries, e-waste, tyres and whiteware from landfill, and degassing of refrigerants. We've provided grants to support community sustainability initiatives. We've introduced District Plan rules that require water-saving measures in new developments. We've invested in walking, cycling, and accessibility improvements to support active transport and recreation.

What's next

To continue supporting actions that minimise impact on the environment, we'll need to:

- Back community-led sustainability initiatives that promote energy and water conservation.
- Grow people's awareness of the actions they can take at the household level to support district-wide priorities such as water conservation, protecting stormwater quality, and reducing waste.
- Encourage low-impact development through our Growth Strategy, District Plan, and regional planning.
- Update the Waste Minimisation and Management Plan once government direction is finalised.
- Identify projects that could be funded through LGFA Green Loans, including those that encourage walking and cycling, increase recycling, and improve stormwater quality.
- Explore new ways to amplify sustainability action such as a sustainability category in local business awards, social media to highlight Council's leadership in this space, and contributing to the regional emissions inventory.

3. Reducing Council's impact

We'll make changes to how Council operates so we can reduce our environmental impact and lead by example. That means thinking about processes like how we design and procure for new projects, the purchases we make and the way we manage our own waste.

What we've done so far

We undertake ongoing monitoring and management of Council's energy usage. We've developed an understanding of Council's key emissions sources and communicated that to the public. We've been replacing Council vehicles at end of life with hybrid vehicles, shifting from petrol to electric powered tools for some usage, trialled use of chemical-free weed control on Council parks and cemeteries and installed nature based solutions for stormwater management which provide water quality, biodiversity and public amenity benefits.

What's next

To reduce our impact, we'll need to:

- Review Council processes to find opportunities to reduce Council's impact on the environment.
- Investigate ways to improve water quality, reduce costs and increase biodiversity on Council-owned land, such as esplanade reserves, floodplain areas, under-utilised parts of parks, and around our drinking water sources.
- Expand the use of nature-based stormwater solutions, like rain gardens.
- Explore sustainable and practical upgrades, like replacing the gas boiler at Morrinsville Pool with an electric heat pump or adding solar panels to Council buildings, to save energy, improve energy security, reduce emissions, and cut costs.
- Identify projects for LGFA Green Loan funding, especially those related to energy efficiency and green building.
- Repeat our emissions inventory regularly, in line with the Long Term Plan

Ngā Āpitianga I Appendices

Definitions

Climate change	Long-term changes in the average weather patterns that have come to define Earth's local, regional and global climates. Reference: Nasa Science
Greenhouse Gas Emissions	Greenhouse gases are atmospheric gases that intercept long-wave (mainly infrared) radiation emitted from the Earth's surface. Reference: Earth Sciences New Zealand
Resilience	The capacity of social, economic and ecological systems to cope with a hazardous event, trend or disturbance by responding or reorganising in ways that maintain their essential function, identity and structure. Reference: Ministry for the Environment
Climate Resilience	Climate resilience is the ability to anticipate, prepare for, and respond to hazardous events, trends, or disturbances related to climate. Improving climate resilience involves assessing how climate change will create new, or alter current, climate-related risks, and taking steps to better cope with these risks. Reference: Center for Climate and Energy Solutions
Adaptation	The process of strengthening our ability to cope with risks from natural events like floods or storms. Ministry for the Environment
Mitigation	In the context of climate change, a human intervention to reduce greenhouse gas emissions and/or enhance measures that absorb greenhouse gases. Reference: Intergovernmental Panel on Climate Change
Natural Hazard	Any atmospheric, earth, or water-related occurrence which adversely affects human life, property, the economy, or other aspects of the environment. Reference: Auckland Council
Risk	The likelihood and consequence of a hazard. Reference CDEM Act 2002

References

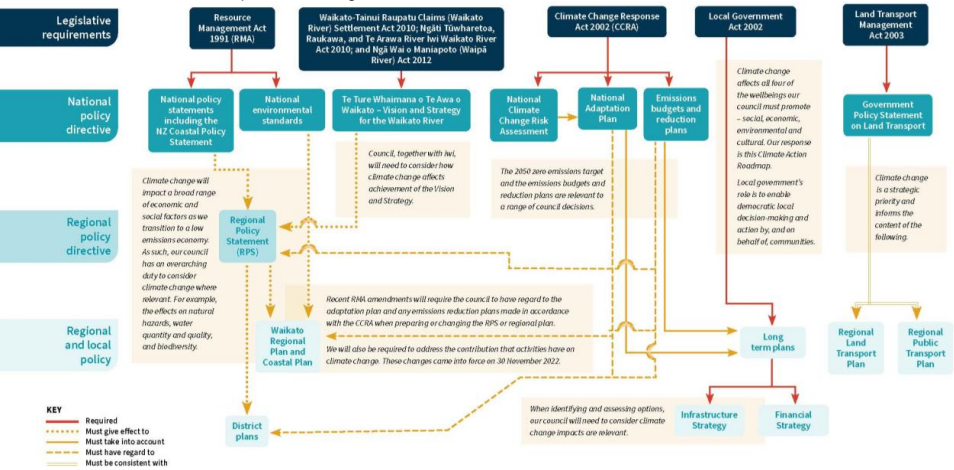
[to be further developed]

Waikato Region and Matamata-Piako District references

To read more about the projected climate impacts for the Waikato region and the Matamata-Piako District see here:

Waikato Regional Climate Change Hazards and Risks Report [link](#)
Waikato Regional Climate Change Hazards and Risks Summary Report [link](#)
Water Security Strategy for the Waikato Region [link](#)

Table 4: How legislation can guide councils' climate response
Source: Climate Action Roadmap, Waikato Regional Council



New Zealand references

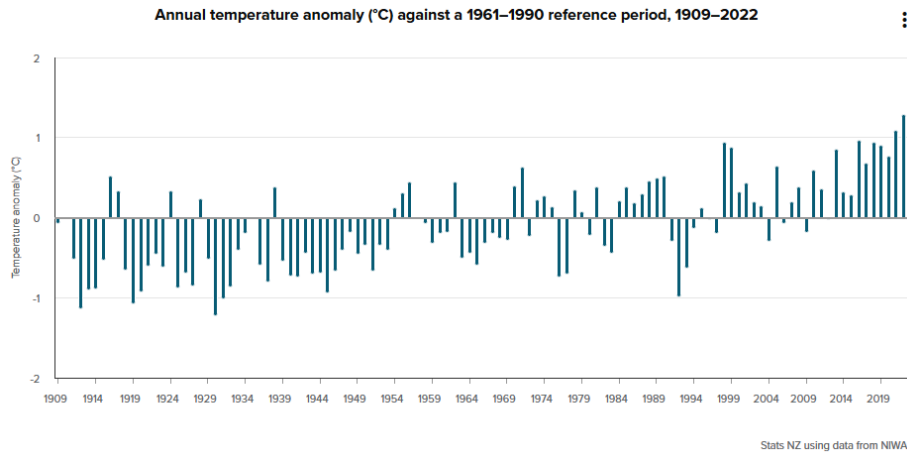
The Government's Climate Strategy 2025 [link](#)

Excerpt: "Households, businesses and our economy are already feeling the effects of climate change. We have seen what severe weather can do to infrastructure and property, and how that disrupts our supply chains and communities. That's why we need to work together to reduce the impacts of climate change and prepare for its future impacts."

Excerpt: "We are experiencing more frequent and severe storms, floods and landslips due to climate change. These events can seriously damage homes, communities, businesses and infrastructure. Climate change is already costing New Zealand, and the costs are likely to continue to grow....Between 2007 and 2017, climate change cost an estimated \$120 million in privately insured flood damage and \$720 million in economic losses from drought."

Stats NZ – Temperature [link](#)

Excerpt (Graph)



Cost of natural disasters in NZ – Insurance Council of NZ [link](#)

Image #1: Period: 1968 - 2022

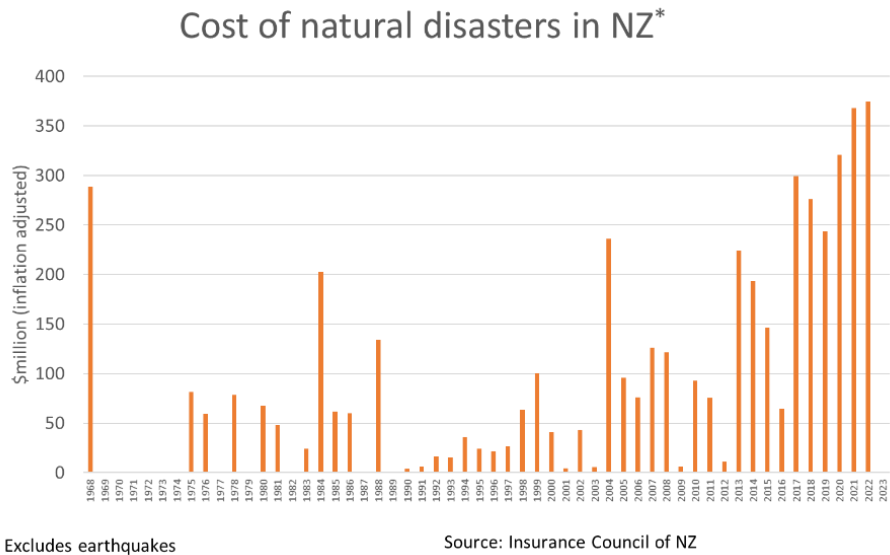
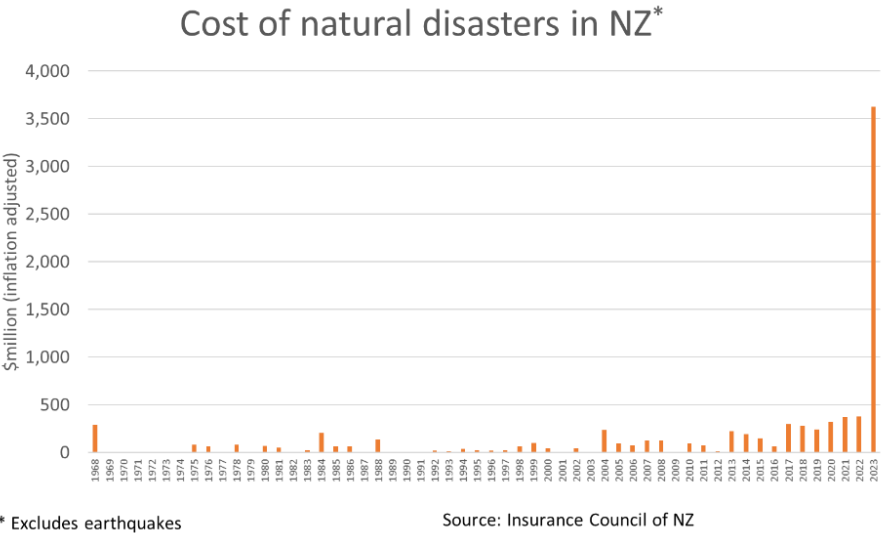
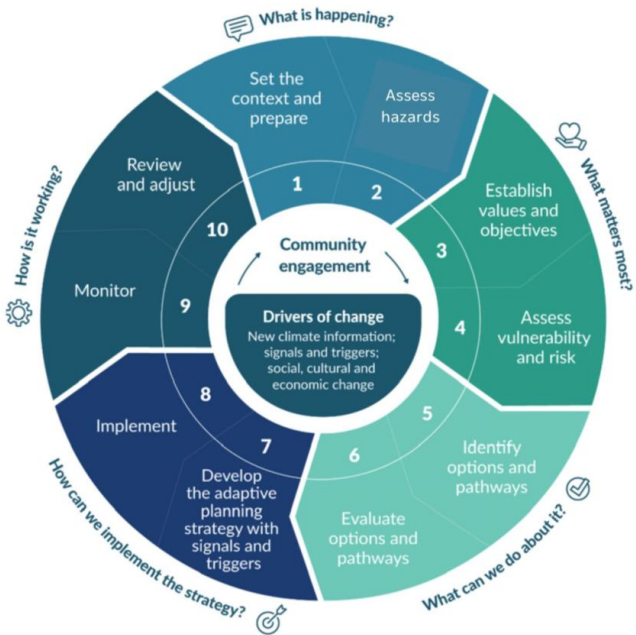


Image #2: Period: 1968 - 2023



Ministry for the Environment - Adaptation 10-Step Framework
In New Zealand, council-led adaptation work has largely followed the 10-step decision making cycle provided in Ministry for the Environment guidance:



Climate science references

Akoma learning resource for elected members: Understanding our climate

Excerpt:

- The Earth's atmosphere acts like a protective blanket allowing some of the sun's energy to enter and preventing some of it from escaping.
- Human activities including transport, agriculture and industrial processes release gases including carbon dioxide and methane, into the atmosphere.
- These gases trap more heat, making the earth's temperature rise.
- The warmer atmosphere provides additional energy to the earth's climate system and also results in higher moisture content in the atmosphere.
- This leads to more frequent and severe extreme weather events like heavy rainfall, damaging storms, droughts and heatwaves.



The NZ mark of competence
Tohu Matatau Aotearoa

**BUILDING CONSENT AUTHORITY ACCREDITATION
FINAL ASSESSMENT REPORT
WITH SOME GNCS CLEARED**

UPDATED 19/06/2025

Matamata-Piako District Council

IANZ – ALL FINDINGS CLEARED	
INITIALS:	AW
DATE:	19 June 2025

CONTENTS

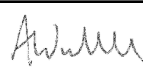
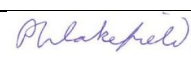
CONTENTS.....	2
BCA AND ASSESSMENT DETAILS.....	3
INTRODUCTION.....	4
ASSESSMENT SUMMARY.....	4
CONTINUING ACCREDITATION.....	4
IDENTIFYING AND NUMBERING OF NON-COMPLIANCES.....	5
STEPS TO ADDRESSING NON-COMPLIANCES IDENTIFIED.....	5
RISK ASSESSMENT.....	6
NEXT ACCREDITATION ASSESSMENT.....	6
RISK AT THE END OF THE ASSESSMENT CLEARANCE PROCESS.....	7
ABBREVIATIONS.....	7
ASSESSMENT OBSERVATIONS AND RECORDS OF NON-COMPLIANCE.....	8
General Non-compliance No. 2: Action Plan accepted ✓ Cleared 19/06/2025.....	13
General Non-compliance No. 3: Action Plan accepted ✓ Cleared 12/05/2025.....	15
General Non-compliance No. 5: Action Plan accepted ✓ Cleared 18/06/2025 See Comment	18
General Non-compliance No. 6: Action Plan accepted ✓ Cleared 09/06/2025.....	27
General Non-compliance No. 7: Action Plan accepted ✓ Cleared 06/06/2025.....	30
SUMMARY OF RECOMMENDATIONS.....	33
SUMMARY OF ADVISORY NOTES.....	35
SUMMARY TABLE OF NON-COMPLIANCE.....	36

Matamata-Piako District Council

Report with all GNCs cleared Updated 19/06/2025

25 to 28 March 2025

BCA AND ASSESSMENT DETAILS

ORGANISATION DETAILS							
Organisation:		Matamata-Piako District Council					
Address for service:		Corner of Tui & Tainui Streets, Matamata 3400					
Client Number:	7437	Accreditation Number:	18				
Chief Executive:		Mania Te Waiata					
Chief Executive Contact Details:		MTeWaiata@mpdc.govt.nz					
Responsible Manager:		Mr Daniel Kruger					
Responsible Manager Contact Details:		dkruger@mpdc.govt.nz					
Authorised Representative:		Mr Daniel Kruger					
Authorised Representative Contact Details:		dkruger@mpdc.govt.nz					
Quality Assurance Manager:		Mr Daniel Kruger					
Quality Assurance Manager Contact Details:		dkruger@mpdc.govt.nz					
Number of FTEs		Technical		8.1			
Total FTEs should = technical FTEs + admin FTEs + vacancies		Vacancies (Technical)		1			
		Support functions		4			
		Vacancies (Support)		0			
Activity during the previous 12 months		Building Consents (excl. Amendments)					
		R1	327	R2	93	R3	13
		C1	71	C2	6	C3	1
		National Multi-use Approvals			3		
		Amendments (Total)			164		
		CCCs			615		
		New compliance schedules			23		
		BCA Notices to Fix			0		
ASSESSMENT TEAM							
Assessment Dates:		25 March 2025 to 28 March 2025					
Lead Assessor(s):		Adrienne Woollard					
Technical Expert(s):		Brendan Guyton					
Observer(s):		N/A					
ASSESSMENT FINDINGS							
		This assessment (RR):		Last assessment (SA):			
Total # of "serious" non-compliances:		0		1			
Total # of "general" non-compliances:		7		4			
Total # of non-compliances outstanding:		5		5			
Recommendations:		16		6			
Advisory notes:		2		0			
Date all action plans must be accepted:		9 May 2025					
Date all non-compliances must be cleared:		11 July 2025					
NEXT ASSESSMENT							
Recommended next assessment type:		Routine Reassessment					
Recommended next assessment month:		March 2027					
IANZ REPORT PREPARATION							
Prepared by: Adrienne Woollard	Date: 3 April 2025	Signature: 					
Checked by: Peter Wakefield	Date: 3 April 2025	Signature: 					

INTRODUCTION

This report relates to the routine accreditation assessment of the **Matamata-Piako District Council Building Consent Authority (BCA)**, which took place on-site during **March 2025** to determine compliance with the requirements of the *Building (Accreditation of Building Consent Authorities) Regulations 2006*.

This report is based on the document review, witnessing of activities and interviews with the BCA's employees and Waikato Building Consent Group CoLab staff undertaken during the accreditation assessment.

A copy of this report and subsequent information regarding progress towards clearance of non-compliance(s) will be provided to the Ministry of Business, Innovation and Employment in accordance with International Accreditation New Zealand's contractual obligations. This report may also be made publicly available by the BCA as long as this is not done in a way that misrepresents the content within. It may also be released under the Local Government Meetings and Official Information Act 1987 consistent with any ground for withholding that might be applicable. IANZ may also be required to release this report and assessment documentation if requested under the Official Information Act 1987.

ASSESSMENT SUMMARY

In March 2023, the Routine Reassessment of the BCA identified nine non-compliances (over 5 Regulations). These included repeated findings regarding Compliance Schedules, lapsing and complying with the 20-working day timeframe for the issue of building consents. This resulted in these issues being raised as serious non-compliances. While the findings were able to be addressed within the assessment clearance timeframe, a Special Monitoring Assessment was planned for March 2024 to ensure that the resolutions relating to the findings from the 2023 Routine Reassessment had continued to be implemented appropriately.

During the next assessment, the BCA was seen to have maintained a number of improvements including those relating to internal audits, training, lapsing of building consents and 24-month CCC decisions. In addition, the BCA had largely maintained compliance with statutory timeframe requirements. However, one serious non-compliance was raised regarding Compliance Schedules still not aligning with the specified systems and performance standards documented on the relevant building consents.

This routine reassessment carried out in March 2025 identified that the BCA had made many improvements to their systems and implementation. Although a small number of non-compliances were identified during the assessment, many of these were able to be resolved during the assessment or the BCA was actively working to address the identified issues.

The BCA demonstrated a strong emphasis on quality and drive for continuous improvement. Of note was an item of good practice noted regarding the detailed Key Performance indicators that had been developed around the BCA's quality objectives which the BCA was seen to be actively monitoring against. Technical audits of processing were also seen to meet a good standard and to set an example that could be used for other technical audits.

The BCA had worked hard to resolve previously identified issues regarding Compliance Schedules and, although a few small issues remained, these were now shown to be much improved.

The outstanding issues are detailed below.

CONTINUING ACCREDITATION

Accreditation is a statement, by IANZ, that your organisation complies with the Regulations and MBIE BCA accreditation scheme guidance documents (as relevant). Where non-compliance with the Regulations has been identified, the Act requires that it must be addressed in order for accreditation to continue.

IDENTIFYING AND NUMBERING OF NON-COMPLIANCES

Non-compliance numbers have been issued to each Regulation and sub Regulation which was assessed and found to be non-compliant. Regulations 7(2)(d)(v) and 7(2)(f)(i) have been split out into their component parts to enable easy recording and management of the key issues.

STEPS TO ADDRESSING NON-COMPLIANCES IDENTIFIED

Step 1	Action plans Non-compliances raised during the assessment have been summarised and recorded in detail in this report. BCA to analyse the root cause of the finding within the finding tables nested under the relevant regulation and then develop and document an action plan to address each finding (including documenting the evidence that will be submitted to address the finding).	Required to be submitted within 10 working days of the receipt of this report.
Step 2	IANZ Reviews the action plans provided IANZ will analyse the submitted action plans with the proposed evidence of implementation indicated and will respond to the BCA accordingly with required improvements and/or acceptance of the plan.	IANZ has a KPI of 10 working days to review and respond. Action plans and proposed evidence required to be accepted within 20 working days of the receipt of this report.
Step 3	Submitting clearance evidence Upon the acceptance of all action plans, the BCA can proceed to provide clearance evidence to IANZ.	BCA to submit a separate email to address each GNC, ideally containing all listed proposed evidence.
Step 4	Review of clearance evidence Upon receiving clearance evidence, IANZ will review the appropriateness of the evidence to clear the identified non-compliance(s). Note that where the evidence provided does not provide sufficient assurance that the non-compliance has been addressed then IANZ may request further information to be satisfied, even if supply of that information was not detailed in the original action plan.	IANZ has a KPI of 10 working days to review and respond to each piece of clearance evidence provided.
Step 5	Last date for information submission The BCA must provide its final clearance information in sufficient time to allow for review, revision and resubmission of the information before the last date for final information submission provided.	If insufficient or incomplete information is received by the last date for information submission, the BCA must apply for an extension of time (if relevant). Alternatively, an initial notice of possible revocation of accreditation may be issued.
Step 6	Final clearance The BCA must clear all identified non-compliances.	Within 3 months of the issuing of this report (unless an extension is granted, or a finding is conditionally cleared waiting for future information).

If you do not agree with the non-compliances identified, or if you need further time to address non-compliances, please get in touch with the Lead Assessor as soon as possible. Where you are seeking an extension to an agreed timeframe to address a non-compliance, your Chief Executive is required to formally request an extension of the timeframe. These will only be granted for unpredictable and unmanageable reasons.

Failure to provide timely, objective evidence that identified non-compliances have been effectively and sustainably resolved may result in a recommendation to revoke accreditation.

If you have a complaint about the assessment process or wish to appeal any of the findings or outcomes, please refer to the BCA Accreditation disagreements guidance, which can be found [here](#), or contact the IANZ Lead Assessor, IANZ Programme Manager – Building, or IANZ Operations Manager - Inspection and BCA sectors for further information about the IANZ appeals and complaints process.

RISK ASSESSMENT

The BCA's risk, both to the Territorial Authority, as a BCA and also as an organisation accredited by IANZ was assessed using the following criteria:

High risk	A non-functioning BCA - depending on extent and type of risk and agreed management method. E.g. there is a pattern of failure to follow multiple policies, procedures and systems (PPS) and/or that multiple PPS have not been consistently and effectively implemented.	Some form of monitoring within 6 months
Medium risk	The BCA is not currently compliant and is unlikely to demonstrate substantial compliance at the next assessment if significant actions are not taken to address the identified issues, especially where there was a failure to implement PPS over two or more assessment cycles .	1 year
Low risk	“Normal” risk (the BCA is likely to remain substantially compliant over the next two years).	2 years
Extra Low risk	The BCA is almost fully compliant and likely to remain that way.	Reduced monitoring at next 2 yearly assessment

Consideration, as at the end of the on-site assessment phase of this assessment has determined that the BCA is considered to pose a **Low Risk**. The main reasons for considering this risk category were:

- The BCA only had a small number of findings raised during the assessment, with many of these being small issues resolved during the assessment period.
- The BCA demonstrated a strong commitment to continuous improvement and ensuring that good records were maintained of any changes made.
- The BCA had made good progress regarding addressing their issues with Compliance Schedules which had been the subject of repeat non-compliances over the last few assessments. Although a few issues remained, these were now seen to meet a much higher standard.

NEXT ACCREDITATION ASSESSMENT

As part of the clearance process, IANZ will consider if the clearance material demonstrates full compliance with the accreditation requirements and the likelihood of the BCA to remain substantially compliant moving forward. Based on this, IANZ will undertake a further review of the Risk category of your BCA at the end of the clearance process. This further review will determine the timing of your next assessment.

Currently, if your BCA does not undergo a significant change, requiring some form of interim assessment, and the BCA is able to clear the identified non-compliances within the agreed timeframe, the next assessment of the BCA is planned as a **Routine Reassessment** for **March 2027**.

You will be formally notified of your next assessment at least six weeks prior to its planned date.

RISK AT THE END OF THE ASSESSMENT CLEARANCE PROCESS

Consideration, as at the end of the assessment process has determined that the BCA is considered to pose a **Low Risk**. The main reasons for determining this risk category were:

- The BCA only had a small number of findings raised during the assessment, with many of these being small issues resolved during the assessment period.
- The remaining issues were cleared well within the clearance timeframe with a good understanding of the issues and their resolution demonstrated.

ABBREVIATIONS

the Act	the Building Act 2004
AOB	Accredited Organisation – Building
BCA	Building Consent Authority
BCO	Building Control Officer
the Code	the Building Code
CCC	Code Compliance Certificate
Consent	Building Consent
CI	Continuous improvement
CoI	Conflict of Interest
Forms Regulations	Building (Forms) Regulations 2004
GNC	General Non-compliance
IANZ	International Accreditation New Zealand
MBIE	Ministry of Business, Innovation and Employment
LBP	Licensed Building Practitioner
NCAS	National Competence Assessment System
NTF	Notice to Fix
the Regulations	Building (Accreditation of Building Consent Authorities) Regulations 2006
RFI	Request for Further Information
SNC	Serious Non-compliance

ASSESSMENT OBSERVATIONS AND RECORDS OF NON-COMPLIANCE

Regulation 6A(1)	A system for notification
Observations and comments, including good practice and performance	
The BCA had appropriately documented its system for notifying the building consent accreditation body and the Ministry of Building, Innovation and Employment of any of the matters listed within Regulation 6A(1) within 20 working days of the matter taking place. A notification regarding the BCA's change to using Objective Build had been appropriately made to IANZ and MBIE, with appropriate records maintained.	

Regulation 7(2)(a)	Providing consumer information
Observations and comments, including good practice and performance	
The BCA was part of the Waikato Cluster and as such relied on both the CoLab Build Waikato Website and their own desk files. These provided consumer information regarding how to apply for a consent, and how an application was processed, inspected and certified, however, the following topics required review: Under the heading "public-info - how-work-is-inspected - Smoke Alarms" on the CoLab Build Waikato Website the information indicated that the "Building Code" allowed smoke alarms to be battery powered. As the Building Code does not define performance requirements to that level of detail this issue was raised as GNC 1. This GNC was resolved during the assessment by CoLab amending their website.	

Regulation 7(2)(b)	Receiving building consent applications
Observations and comments, including good practice and performance	
The BCA had appropriately documented its procedure for receiving applications in accordance with Regulation 7(2)(b). Applications were received electronically through the Objective Build portal. Hard copies or email applications (if received) were able to be scanned into the system by BCA employees. All applications were seen to have been received appropriately.	

Regulation 7(2)(c)	Checking building consent applications
Observations and comments, including good practice and performance	
The BCA had appropriately documented its procedure for checking applications in accordance with Regulation 7(2)(c). Received applications were checked for completeness and further information requested as necessary. Examples of building consent application records were sighted. These were verified to be appropriate and generally accepted within the required timeframe.	

Regulation 7(2)(d)(i) Recording building consent applications

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for recording applications in accordance with Regulation 7(2)(d)(i).

Once a building consent application was received and considered to be complete, a record was created in the ObjectiveBuild system and the building consent clock started on the date of receipt of the complete application.

Within the review of amendment applications, it was apparent that the BCA did not send acknowledgement that the amendment application was accepted by the BCA although building consent applications were acknowledged. Procedure PR – CS – 04 did not define any difference between a normal application or an amendment application, so it therefore implied that all applications would have an acknowledgement sent to the owner/agent. The BCA is recommended to update the Desk file to document this point of difference for an amendment.

See Recommendation R1

Regulation 7(2)(d)(ii) Assessing building consent applications

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for assessing applications in accordance with Regulation 7(2)(d)(ii).

Applications were seen to have been appropriately assessed using the building categories documented within NCAS. These could be reviewed again during processing if required.

Regulation 7(2)(d)(iii) Allocating building consent applications

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for allocating applications in accordance with Regulation 7(2)(d)(iii).

All reviewed applications were seen to have been appropriately allocated to competent processing staff, staff working under appropriate supervision, or to a competent contractor.

Regulation 7(2)(d)(iv) Processing building consent applications

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for processing building consent applications to establish whether the applications complied with the requirements of the Act, the Building Code, and any other applicable regulations under the Act specified for buildings, in accordance with Regulation 7(2)(d)(iv).

Building consent application and amendment application records reviewed showed that appropriate reasons for compliance decisions were generally being recorded however, one BCO was identified whereby the documented reasons for decisions were not recorded to a level as required by Regulation 6 (c) and (d) or the documented procedure. It was also noted that the RFI questions generated by that BCO did not always contain an appropriate level of technical reference in order for the owner/agent to provide a relevant response. The BCA is recommended to ensure that appropriate levels of information are recorded within all processing checklists and RFIs raised in order to demonstrate that the procedure has been consistently implemented.

See Recommendation R2

The BCA had not received any national multiple-use approvals in the last year, so these were unable to be reviewed.

Regulation 7(2)(d)(v) Granting and issuing building consents and Compliance with Form 5

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for granting and issuing consents, in accordance with Regulation 7(2)(d)(v).

Consents were seen to be granted appropriately and issued building consents were seen to meet the requirements of Form 5 of the Forms Regulations.

Regulation 7(2)(d)(v) Lapsing building consents

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for lapsing of Building Consents, in accordance with Regulation 7(2)(d)(v).

The BCA's reminder, extension of time and lapsing process was observed. This was monitored by weekly review of reporting provided in ObjectiveBuild. 9-month reminder letters were generated by Objective Build and sent as appropriate.

Lapse letters were also generated by Objective Build once triggered by BCA administrative staff. These were seen to all be appropriate except for one example which stated that that only 11 months had lapsed since issue of the building consent when it was actually 12 months minus 20 minutes. This one example had been generated by a person outside of the BCA. It recommended to the BCA that where letters are generated outside of the normal BCA's system that they should be checked for accuracy before they are issued.

See Recommendation R3

Regulation 7(2)(d)(v) Compliance with statutory timeframes for granting building consents

Observations and comments, including good practice and performance

The BCA's compliance with the statutory timeframe for granting building consents within 20 working days was seen to be averaging around 94.5%, which was considered to be substantially compliant.

Results for February 2025 show a marked dip in compliance, which affected recent results. This was identified to be due to the BCA not appropriately managing allocation of work to contractors due to absence of the person responsible for allocation. This had been identified, raised as a CI, and addressed. The BCA expected to see better results for the March 2025 period.

Regulation 7(2)(e)	Planning, performing and managing inspections
Observations and comments, including good practice and performance	
The BCA had documented its procedure for planning, performing and managing inspections in accordance with Regulation 7(2)(e). Part of this procedure (PR-IN-01d section 2.1) indicated that the BCA could document an on-site Minor Variation within the inspection checklist. This did not confirm that the “application” for a Minor Variation had been received from the owner or agent (Section 45A requires an “application” and section 14B requires the owner to obtain any approvals). The BCA is recommended to clarify this in its procedure and also to capture how they are satisfied the owner/agent has requested the Minor Variation within the inspection checklist. See Recommendation R4 The BCA is also recommended to further describe in the Desk File what defines a “on-site” Minor Variation and a “formal” Minor Variation to help provide consistency of delivery on site, as it was observed that some inspectors were applying differing measures. Also see Recommendation R4 Inspections were adequately planned during consent processing. On-site inspections were witnessed during the assessment and a selection of inspection records were reviewed. Inspections were seen to be conducted appropriately, with generally good inspection records maintained. At the time of the assessment inspections were generally able to be carried out within 6 days of booking. The BCA did not undertake remote inspections, so these were not reviewed as part of this assessment.	

Regulation 7(2)(f)(i)	Application for code compliance certificates
Observations and comments, including good practice and performance	
The BCA had appropriately documented its procedure for receiving and considering applications for a Code Compliance Certificate in accordance with Regulation 7(2)(f)(i). Applications for Code Compliance Certificates were reviewed and were considered to be appropriately considered and accurately recorded within the BCA’s system.	

Regulation 7(2)(f)(i)	Preparing, issuing and refusing to issue code compliance certificates
Observations and comments, including good practice and performance	
The BCA had appropriately documented its procedure for preparing, issuing, or refusing to issue Code Compliance Certificates in accordance with Regulation 7(2)(f)(i).	

Matamata-Piako District Council

Report with all GNCs cleared Updated 19/06/2025

25 to 28 March 2025

Sighted examples of CCCs had been prepared and issued in accordance with the BCA's documented procedures.

Regulation 7(2)(f)(i) 24-month CCC decisions

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for making a 24-month decision on whether to issue or refuse to issue a Code Compliance Certificate where no application for Code Compliance Certificate had been received, in accordance with Regulation 7(2)(f)(i).

The BCA monitored upcoming 24-month CCC decisions by generating weekly reports through the BCA's Objective Build system. The BCA sent reminder letters at 22 months and accepted applications for an extension to the allowed 24 months up until the expiry of the 24-month timeframe. Good recording of reasons for decisions were noted for CCC refusal and CCC time extensions.

Regulation 7(2)(f)(i) Compliance with statutory timeframes for code compliance certificates

Observations and comments, including good practice and performance

The BCA's compliance with the statutory timeframe for issuing or refusing Code Compliance Certificates within 20 working days was seen to be averaging around 98.3% for the last 6 months, which was considered to be substantially compliant.

Regulation 7(2)(f)(ii) Compliance schedules

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for preparation and issuing of Compliance Schedules in accordance with Regulation 7(2)(f)(ii).

Within the review of Compliance Schedules, it was identified that the BCA was generally issuing accurate and well considered Compliance Schedules however, changes made either in relation to the adding or removing of a Specified System or a change to the Performance Standard were recorded via a File Note within the Objective Build system. This did not capture the changes as a relevant Minor Variation or Amendment to the Building Consent. Nor did it demonstrate effective implementation of the documented procedure. AS the BCA makes a statement on the CCC that the specified systems in the building are capable of performing to the performance standards set out in the building consent, where the performance standard has not been altered by a minor variation of amendment this statement is technically not correct.

See GNC 2

It was also identified that some changes to performance standards were not identified within the file notes.

See GNC 2

With the review of Compliance Schedules, the BCA is advised that for technical clarity it should consider removing the reference of "NZBC" before quoting an Acceptable Solution as the Performance Standard as Acceptable Solutions are not part of the New Zealand Building Code.

See Advisory Note A1

Matamata-Piako District Council

Report with all GNCs cleared Updated 19/06/2025

25 to 28 March 2025

The BCA is also advised to document their reasoning for not requiring specific inspections that would be expected to be undertaken e.g. daily inspections for a final exit when the building is indicated to be a “crowd” use. This information could be documented within the File Note tab of the Objective Build system.

See Advisory Note A2

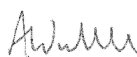
General Non-compliance No. 2: Action Plan accepted ✓ Cleared 19/06/2025

Breach of requirement:	Regulation 7(2)(f)(ii)						
Breach of requirement:	Regulation(s)	☐ 5(a)	☐ 5(b)	☐ 5(c)	☐ 6(b)	☐ 6(c)	☐ 6(d)
FINDING DETAILS							
Changes made to buildings either in relation to the adding or removing of a Specified System or a change to the Performance Standard set out in the building consent were recorded via a File Note within the Objective Build system. This did not capture the changes as a relevant Minor Variation or Amendment to the Building Consent. Nor did it demonstrate effective implementation of the documented procedure. Some changes to performance standards were not identified within the file notes (or elsewhere).							
IMPORTANT DATES							
Date this action plan was accepted by IANZ:					14 April 2025		
Final date evidence of implementation can be accepted from BCA:					27 June 2025		
PLAN OF ACTION <i>(To be provided by BCA)</i>							
- Inspection procedure will be amended to include the required checks at Preline and Final inspection stages for Commercial Projects with Specified Systems. - Compliance Schedule procedure will be amended to include what is required if there have been changes to buildings either in relation to the adding or removing of a Specified System or a change to the Performance Standard set out in the building consent.							
PROPOSED EVIDENCE OF IMPLEMENTATION <i>(To be provided by BCA):</i>							
- Copy of updated Inspection procedure - Copy of updated Compliance Schedule procedure - Copy of a New Compliance Schedule with an associated Minor Variation/Amendment for changes made to Specified Systems/Performance Standards.							
EVIDENCE OF IMPLEMENTATION AND ANY DISCUSSIONS:							
18/06/2025 IANZ (AW)	Sent to TE						
19/06/2025 IANZ (AW)	The BCA has provided evidence for the clearance of the finding as described in the 3 bullet points above, I have reviewed the information accordingly: Copy of updated Inspection procedure: The BCA has added a new section for the consideration of Specified Systems at a Pre-line and Final inspection and measuring the relevance to the Fire Report and Form 5. Copy of updated Compliance Schedule procedure: The BCA has revised the procedure to clarify the course of action required (MV or Amendment) subject to the change made. Copy of a New CS demonstrating effective implementation of the revised CS procedure: CS4218 SS1 – CS = NZS4541:2013 – Form 5 = NZS4541:2013 – No MV or amendment required						

Matamata-Piako District Council

Report with all GNCs cleared Updated 19/06/2025

25 to 28 March 2025

	SS2 – CS = NZS4512:2010 – Form 5 = NZS4512:2010 – No MV or amendment required SS4 – CS = AS2293 part 1 and 3 2005 – Form 5 = AS 2293 part 1 2005 – The addition of Part 3 has been captured within the provided and approved MV SS9 – CS = NZS4303:1990 and AS1668.2:2002 – Form 5 = NZS4303:1990 and AS/NZS3666.2:2002 – The change of one of the PS has been captured within the provided and approved MV SS14/1 – CS = NZS6104:1981 – Form 5 = Not listed as a SS – Captured via Amendment 3 and PS is different than the CS – The change of PS has been captured within the provided and approved MV SS14/2 – CS = F8/AS1 Amendment 4 Jan 2017 – Form 5 = F8/AS1 Part 5.1:2017 – minor change has been captured within the provided and approved MV SS15/2 – CS = C/AS2 Amendment 2 5 Nov 2020 – Form 5 = C/AS2 Part 3.15.12:2020; C/AS2 Part 3.15.14:2020 – No MV or amendment required SS15/3 – CS = NZS4520:2010 and C/AS2 Amendment 2 5 Nov 2020 Part 2 – Form 5 = C/AS2 Part 2.3.1-11:2020; NZS4520:2010 – No MV or amendment required SS15/4 – CS = F8/AS1 Amendment 4 Jan 2017 Part 4 – Form 5 = F8/AS1 Part 4 (4.1.1, 4.1.2, 4.2.1, 4.3.3, 4.4.1):2017 – No MV or amendment required From the evidence provided and reviewed I am satisfied that the finding has been addressed accordingly – RESOLVED BG 19-6-2025
NON COMPLIANCE CLEARED	
Signed: 	Date: 19 June 2025

Regulation 7(2)(f)(iii) Notices to fix

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for issuing Notices to fix in accordance with Regulation 7(2)(f)(iii).

There were no new Notices to Fix issued for BCA matters, therefore the assessment team was not able to review the effectiveness of implementation of the BCA's procedures.

Regulation 7(2)(g) Customer inquiries

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for receiving and managing customer inquiries about building control functions in accordance with Regulation 7(2)(g).

Verbal inquiries were generally directed to the duty BCO and responded to immediately. Inquiries received via email were directed to the shared duty BCO's email inbox and generally responded to on the same day.

Regulation 7(2)(h) Customer complaints

Matamata-Piako District Council

Report with all GNCs cleared Updated 19/06/2025

25 to 28 March 2025

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for receiving and managing customer complaints about building control functions in accordance with Regulation 7(2)(h).

Complaints were recorded and managed on the Complaints spreadsheet, with good records noted for sighted examples including acknowledging, considering the seriousness of the complaint, and taking action to address the complaint within the prescribed time period.

Regulation 8(1) Forecasting workflow

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure to forecast its workflow in accordance with Regulation 8(1).

In the documentation provided for review the BCA had not recorded known pressures impacting the performance of its building control functions such as limited access to technical leadership or specialist technical resources (at any particular time, or for any particular reason) or any known internal or external factors that might influence the volume of building control work going forward (such as new internal systems, the impact of environmental events and/or interest rates), and the month in which the factor/s may have any influence, as required by the MBIE checksheet. It was noted that the absence of these items had not been identified in the most recent Regulation 8 audit.

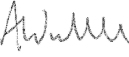
See GNC 3

The forecasting spreadsheet contained columns to record the number of people forecast to be required at each level of competence however these columns had not been completed. Therefore, the BCA was not able to easily identify where their shortfall (if any) might be, should a member of the staff leave. It was however noted that the BCA was only small in size so was aware of the day-to-day capacity and capability of the team through regular meetings and catchups.

See Recommendation R5

General Non-compliance No. 3: Action Plan accepted ✓ Cleared 12/05/2025

Breach of requirement:	Regulation 8(1)						
Breach of requirement:	Regulation(s)	☐ 5(a)	☐ 5(b)	☒ 5(c)	☐ 6(b)	☐ 6(c)	☐ 6(d)
FINDING DETAILS							
The BCA had not recorded known pressures impacting the performance of its building control functions such as limited access to technical leadership or specialist technical resources (at any particular time, or for any particular reason) or any known internal or external factors that might influence the volume of building control work going forward (such as new internal systems, the impact of environmental events and/or interest rates), and the month in which the factor/s may have any influence, as required by the MBIE checksheet. It was noted that the absence of these items had not been identified in the most recent Regulation 8 audit.							
IMPORTANT DATES							
Date this action plan was accepted by IANZ:					14 April 2025		
Final date evidence of implementation can be accepted from BCA:					27 June 2025		
PLAN OF ACTION <i>(To be provided by BCA)</i>							

Work Force Planning Exercise to be reviewed and MBIE requirements incorporated into the 2025 Work Force Planning exercise.	
PROPOSED EVIDENCE OF IMPLEMENTATION (To be provided by BCA):	
A copy of the 2025 Workforce Planning Exercise to be provided.	
EVIDENCE OF IMPLEMENTATION AND ANY DISCUSSIONS:	
12/05/2025 IANZ (AW)	The provided 2025 Workforce Planning Exercise was reviewed and accepted.
NON COMPLIANCE CLEARED	
Signed: 	Date: 12 May 2025

Regulation 8(2)	Identifying and addressing capacity and capability needs
Observations and comments, including good practice and performance	
The BCA had appropriately documented its procedure for identifying and addressing capacity and capability needs on an ongoing basis, in accordance with Regulation 8(2). Capacity and capability needs were seen to be monitored as part of the regular BCA meetings. The BCA had identified that it had a shortfall of one Senior BCO and was observed to be utilising contractors to assist with their shortfall until an appropriate staff member could be employed. The BCA was seen to be demonstrating substantial compliance with the 20-day clocks for building consents and CCCs (with the exception of building consents allocated in February 2025 as discussed elsewhere). Inspections were being undertaken within 6 days of booking and quality system requirements were being appropriately addressed. Therefore, the BCA was considered to be appropriately managing its capacity and capability needs.	

Regulation 9	Allocating work
Observations and comments, including good practice and performance	
The BCA had appropriately documented its procedure to allocate work in accordance with Regulation 9. All work sighted was seen to be appropriately allocated to competent employees or contractors.	

Regulation 10(1)	Assessing prospective employees
Observations and comments, including good practice and performance	
The BCA had appropriately documented its procedure for establishing the competence of a person who applied to it for employment as an employee performing building control functions in accordance with Regulation 10(1).	

Regulation 10(2) Assessing employees performing building control functions

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for biennially assessing the competence of its employees performing building control functions in accordance with Regulation 10(2). Due to the update of the Regulation within 2024, the BCA had updated its documented procedure to undertaking competency assessments every two years. The updated competency assessment schedule was sighted and was considered to be appropriate, with all reviewed competence assessments seen to be up to date.

Regulation 10(3)(a) to (f) Competence assessment system

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure which specified the technical requirements for a competence assessment using the NCAS system. The BCA's procedure indicated that they measured competency to the requirements of the Regulation 10(3)(a) to (f), but the procedure did not define what competency/ability that the author must have to be able to undertake the required measure of the candidate. No evidence of the competence of the competence assessor was available for review. **This issue was raised as part of GNC 4** and resolved during the assessment by the BCA providing the NCAS Appendix 2 assessment for the BCA's competence assessors.

Competence assessment outcomes were recorded in the BCA's Skills Matrix. The BCA's Skills Matrix indicated that the BCA Manager could issue a Compliance Schedule but a review of his competency assessment (part 2 – 10(3)(d)(iii)) did not confirm that the author was satisfied that the manager had the ability to "issue" a Compliance Schedule.

This issue was raised as part of GNC 4 and resolved during the assessment by the competence assessment author updating the competence assessment record to better reflect the observed competence of the manager.

Regulation 11(1) The training system

Observations and comments, including good practice and performance

The BCA had developed a training system in accordance with Regulation 11(1). Where omissions were detected, they are addressed under their relevant sub-Regulation below.

Regulation 11(2)(a) Making annual (or more frequent) training needs assessments

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for making annual (or more frequent) training needs assessments in accordance with Regulation 11(2)(a).

Individual training needs were identified through annual training needs assessments, which included a review of training needs identified as part of competence assessments, audits, any supervision activities and through organisational training needs assessments (where the BCA had a goal for the employee to increase their competence to a higher building category).

Matamata-Piako District Council

Report with all GNCs cleared Updated 19/06/2025

25 to 28 March 2025

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Regulation 11(2)(b) Preparing training plans that specify the training outcomes required

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for preparing training plans that specified the training outcomes required in accordance with Regulation 11(2)(b).

Training plans were seen to have been completed appropriately for all technical staff. These included desired training outcomes, planned completion dates, and how the training would be monitored and reviewed.

Regulation 11(2)(c) Ensuring that employees receive the training agreed for them

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for ensuring that employees received the training agreed for them in accordance with Regulation 11(2)(c).

The BCA planned to monitor that its employees received the training agreed for them by undertaking regular 1-on-1 meetings. It appeared that the BCA inspectors had not had regular 1-on-1 catch ups recorded as per the BCA's procedure. This meant that there were some gaps in the monitoring of their training.

See GNC 5

Training achievement against planned arrangements was monitored by the BCA. Any missed training was rescheduled as required or moved to the next year's training plan.

General Non-compliance No. 5: Action Plan accepted ✓ Cleared 18/06/2025 [See Comment](#)

Breach of requirement:	Regulation 11(2)(c)						
Breach of requirement:	Regulation(s)	☐ 5(a)	☐ 5(b)	☒ 5(c)	☐ 6(b)	☐ 6(c)	☐ 6(d)
FINDING DETAILS							
The BCA planned to monitor that its employees received the training agreed for them by undertaking regular 1-on-1 meetings. BCA inspectors had not had regular 1-on-1 catch ups recorded as per the BCA's procedure. This meant that there were some gaps in the monitoring of their training.							
IMPORTANT DATES							
Date this action plan was accepted by IANZ:					14 April 2025		
Final date evidence of implementation can be accepted from BCA:					27 June 2025		
PLAN OF ACTION (To be provided by BCA)							
- Regular 1 on 1 catch ups to be arranged with BCM and undertaken - Building Control Team Leader Inspectors recruitment commenced (Approved Start date 01/07/2025). Building Control Team Leader Inspectors will complete 1 on 1 catch ups once employed.							
PROPOSED EVIDENCE OF IMPLEMENTATION (To be provided by BCA):							

Matamata-Piako District Council

Report with all GNCs cleared Updated 19/06/2025

25 to 28 March 2025

- Copies of 1 on 1 catch ups with 3 inspectors. - Copy of Recruitment Activity for Building Control Team Leader Inspectors.	
EVIDENCE OF IMPLEMENTATION AND ANY DISCUSSIONS:	
14/04/2025 IANZ (AW)	Action plan and evidence accepted, but please make sure that the CI for this includes a requirement for follow-up to ensure that inspectors' 1-on-1s continue to be carried out regularly during any transition phase – and that they include a review of training requirements and training undertaken.
18/06/2025 IANZ (AW)	The BCA provided copies of 1 on 1 catch ups with 3 inspectors and details of recruitment Activity for Building Control Team Leader Inspectors. CI also provided to ensure that training is monitored on an on-going basis. Information accepted and GNC cleared. Suggest that the legally correct definition of a CCC (Code Compliance certificate not Code of Compliance) is used.
NON COMPLIANCE CLEARED	
Signed: 	Date: 18 June 2025

Regulation 11(2)(d)	Monitoring and reviewing employees' application of the training they have received, including by observing relevant activities
Observations and comments, including good practice and performance	
The BCA had appropriately documented its procedure for monitoring and reviewing employees' application of the training they had received, including by observing relevant activities, in accordance with Regulation 11(2)(d). A review of training plans demonstrated that good records of monitoring training had been maintained however, there was a heavy reliance on completing training evaluation forms rather than demonstrating the implementation of training as required by the Regulation. It is recommended that where possible, the BCA ensures that the implementation of training is demonstrated and that this is recorded in the training plan. See Recommendation R6	

Regulation 11(2)(e)	Supervising employees doing a technical job under training
Observations and comments, including good practice and performance	
The BCA had appropriately documented its procedure to supervise its employees doing a technical job under training in accordance with Regulation 11(2)(e). Supervision was seen to have been carried out appropriately, with suitable records maintained as required.	

Regulation 11(2)(f)	Recording employees' qualifications, experience and training
Observations and comments, including good practice and performance	

Matamata-Piako District Council

Report with all GNCs cleared Updated 19/06/2025

25 to 28 March 2025

The BCA had appropriately documented its procedure for recording employees' qualifications, experience, and training in accordance with Regulation 11(2)(f).

BCO's qualifications and experience were recorded in the Qualifications Spreadsheet under separate tabs. Training was recorded in individual's training records, which also included their records of continuing professional development.

Regulation 11(2)(g) Recording continuing training information

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for recording continuing training information in accordance with Regulation 11(2)(g).

Continuing professional development was recorded in individual's training records.

Regulation 12(1) A system for choosing and using contractors to perform its building control functions

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for choosing and using contractors to perform its building control functions in accordance with Regulation 12(1).

The BCA had not engaged any new contractors since the last assessment so there was no evidence of choosing a new contractor to review.

Regulation 12(2)(a) Establishing contractors' competence

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure to establish a new contractors' competence in accordance with Regulation 12(2)(a).

The BCA had not engaged any new contractors since the last assessment so there was no evidence of establishing a contractor's competence to review.

Regulation 12(2)(b) Engaging contractors

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for engaging contractors in accordance with Regulation 12(2)(b) although it was noted that the procedures did not detail where the records of engaging a contractor would be located. It is therefore recommended that the BCA considers recording where and how their information regarding engaging contractors will be documented (e.g. a template form).

See Recommendation R7

Matamata-Piako District Council

Report with all GNCs cleared Updated 19/06/2025

25 to 28 March 2025

The BCA had not engaged any new contractors to perform building control functions since the last assessment, so there was no evidence of engaging contractors to review.

Regulation 12(2)(c) Making written or electronic agreements with contractors

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for making written or electronic agreements with contractors in accordance with Regulation 12(2)(c).

Contractual agreements for contractors were reviewed. These were seen to be specific to the tasks which the contractor was undertaking and included appropriate detail for the described scope of work. The BCA had not engaged any new contractors since the last assessment so there was no evidence of any new contracts to review.

Regulation 12(2)(d) Recording contractors' qualifications

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for recording contractors' qualifications in accordance with Regulation 12(2)(d).

Contractor's qualifications were seen to be recorded on the Skills Matrix.

Regulation 12(2)(e) Monitoring and reviewing contractors' performance

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for monitoring and reviewing contractors' performance in accordance with Regulation 12(2)(e).

The BCA had completed detailed reviews of their contractor's performance annually against the KPIs outlined within their contractual agreements. The current contractors were seen to be meeting the BCA's performance expectations.

Regulation 12(2)(f) Annually (or more frequently) assessing contractors' competence

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for annually (or more frequently) assessing contractors' competence in accordance with Regulation 12(2)(f).

The BCA required annual competence assessments from its contractor to demonstrate the competence of the people working on the BCA's applications. These were all seen to be up to date.

Regulation 13(a) Identifying employees and contractors who are competent to provide technical leadership

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for identifying employees and contractors who were competent to provide technical leadership in accordance with Regulation 13(a).

Technical leadership was assessed as part of competency assessments. Appropriate reasons for decisions had been recorded for the technical leaders in their respective competence assessments.

Regulation 13(b) Giving the employees and contractors the powers and authorities to enable them to provide the leadership

Observations and comments, including good practice and performance

Appropriate powers and authorities had been delegated to the Technical Leaders through the BCA's Delegations Manual and in Job Descriptions

Regulation 14 Ensuring necessary (technical) resources

Observations and comments, including good practice and performance

The BCA relied on the Waikato Building Group Manual to appropriately document its procedure for ensuring it had a system for providing and ensuring the continuing availability and appropriateness of the technical information, facilities, and equipment that its employees and contractors needed to perform building control functions.

Appropriate technical information and facilities were generally available and accessible to employees to allow them to perform their normal building control functions appropriately however, the BCA was questioned regarding how an inspector would access standards such as the NZS 4541 Fire Sprinkler standard, should inspectors be looking at a building with fire sprinklers, or other standards for specified system performance standards that were not freely available. While the contracted processors should have provided detailed information of the documentation required in order for the BCA to be able to issue CCC on the building consent, the inspectors/CCC processor would need to have access to the standard to check the documentation requirements before issue of the CCC. The BCA is recommended to consider obtaining/accessing copies of any standards that they require in order to consider whether specified systems are meeting appropriate performance standards.

See Recommendation R8

Critical measurement equipment used during inspections, such as levels, thermometers and moisture meters were seen to be calibrated according to the frequency documented in the manual. Test records and calibration certificates were readily available for review. The Cluster Manual was revised during the assessment to reflect the new lower temperatures that water at sanitary fittings was being tested at.

Regulation 15(1)(a) A building consent authority must record its organisational structure

Observations and comments, including good practice and performance

The BCA had appropriately documented its organisational structure in accordance with Regulation 15(1)(a).

Regulation 15(1)(b) A building consent must record in the structure its reporting lines and relationships with external parties

Observations and comments, including good practice and performance

The BCA had documented its organisational structure, including reporting lines and accountabilities, and the authority's relationships with external organisations in accordance with Regulation 15(1)(b).

The BCA had interpreted the requirement of the MBIE Guidance to only require the BCA to list its relationships with the organisations stated in the guidance and not to include its relationships with organisations such as MBIE, FENZ, Heritage NZ, IANZ etc. This was clarified with MBIE who indicated that the guidance only provided examples, not a complete list. While this issue could have been raised as a non-compliance, as the MBIE guidance was seen to be possibly misleading, a recommendation was made to appropriately document all relevant relationships with external organisations. This will be assessed during the next assessment.

See Recommendation R9

Regulation 15(2) A building consent authority must record roles, responsibilities, powers, authorities and any limitation on powers and authorities

Observations and comments, including good practice and performance

The BCA had appropriately documented the roles, responsibilities, powers, authorities and any limitation on powers and authorities for its employees and contractors performing building control functions, in accordance with Regulation 15(2).

Powers and authorities had been appropriately delegated within the BCA's delegations register. Roles and responsibilities for employees performing building control functions were documented in Job Descriptions, while roles and responsibilities for contractors performing building control functions were documented in their contract.

Regulation 16(1) A system for giving every application for a building consent its own uniquely identified file

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for allocating every application for building consent and building consent amendment a unique identification in accordance with Regulation 16(1).

ObjectiveBuild automatically generated a unique building consent number when an application was submitted via the online portal. Building consents were given an application number structured as BC123456 etc, with any amendments receiving a .A1, .A2 suffix to their respective building consent number.

Staged building work could receive individual building consent numbers for each stage or be listed as amendments to the consent depending on the circumstances.

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Regulation 16(2)(a)	System for ensuring that all information relevant to an application for a building consent is put on the application's file
Observations and comments, including good practice and performance	
The BCA had appropriately documented its procedure for ensuring that all information relevant to a building consent application was included in the application's file in accordance with Regulation 16(2)(a). All required information was able to be located within the BCA's document management system.	

Regulation 16(2)(b)	System for ensuring that all information relevant to an application for a building consent is kept in a way that makes it readily accessible and retrievable
Observations and comments, including good practice and performance	
The BCA had appropriately documented its procedure for ensuring that all information relevant to an application for a building consent was kept in a way that made it readily accessible and retrievable in accordance with Regulation 16(2)(b). Files relevant to building consent applications were able to be located within the BCA's systems as required.	

Regulation 16(2)(c)	System for ensuring that all information relevant to an application for a building consent is stored securely
Observations and comments, including good practice and performance	
The BCA had appropriately documented its procedure for ensuring that all information relevant to an application for a building consent was stored securely in accordance with Regulation 16(2)(c). Records were maintained through the cloud-based Objective Build. Security of this data had been discussed and, while the files were considered to be secure for now, there was some concern expressed should the BCA stop using ObjectiveBuild or if ObjectiveBuild stopped providing its services to the BCA. It is strongly recommended that the BCA consider holding backup records that are maintained under its own control rather than that of a third party, to ensure that the TA will have access to building records for the life of the building. See Recommendation R10 In-house records were protected by a number of different measures including access management control, password requirements, and delegated user access. Staff had also recently received cyber security training to minimise the risks of phishing and other hacking events.	

Matamata-Piako District Council

Report with all GNCs cleared Updated 19/06/2025

25 to 28 March 2025

Regulation 17(1)

A quality assurance system that covers management and operations and covers the policies, procedures and systems described in regulations 5 to 16 and 18

Observations and comments, including good practice and performance

The BCA had developed a quality assurance system that covered its management and operations. The quality assurance system covered the policies, procedures, and systems described in regulations 5 to 16 and 18.

Where omissions were identified, they have been addressed under their relevant Regulation in this report.

Regulation 17(2)(b) The policy on quality

Observations and comments, including good practice and performance

The BCA had appropriately documented its quality policy, which included quality objectives for its building control functions, in accordance with Regulation 17(2)(b).

Quality Performance indicators were seen to have been well considered and clearly described to allow for monitoring of the BCA's performance against the quality objectives.

Regulation 17(2)(d)

Regular management reporting and review, including of the quality system

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for reviewing its management system annually (or more frequently) against the expected standards for performance and high-level performance indicators from its quality policy in accordance with Regulation 17(2)(d).

Six monthly management meetings were undertaken to assess, among other things, the BCAs performance against its quality objectives. The March 2025 meeting minutes were reviewed. These included clear reporting against the documented KPIs.

Regulation 17(2)(e)

Supporting continuous improvement

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for supporting continuous improvement in accordance with Regulation 17(2)(e).

The BCA recorded any identified items of continuous improvement (CI) in its CI log. A CI Log Summary was prepared from the CI log information to summarise any open CIs. These were then reviewed during Monday afternoon catchup meetings and monthly quality meetings. Good records of addressing CIs were observed.

Regulation 17(2)(h) Undertaking annual audits
Observations and comments, including good practice and performance
The BCA had documented its procedure for ensuring that an internal audit of every building control function occurred annually (or more frequently) in accordance with Regulation 17(2)(h). The BCA is required by the MBIE checksheets to provide “a detailed audit process”. While this is in part provided by the audit templates themselves it is recommended that more detail is provided regarding the BCA’s own audit process. See Recommendation R11 The procedure included an audit sample size of between 1 and 10 samples, with no guidance to ensure that the BCA audited a representative sample of its work. In many cases a sample size of 1 would be insufficient to draw a useful conclusion. The BCA is therefore required to identify a system for selecting audit samples that allows for a representative sample to be selected to audit. In some cases, only one sample was selected for review. In some of these examples this was insufficient to draw a conclusion regarding the effectiveness of the implementation of the system being audited. See GNC 6 Quality system audits were scheduled to occur at least annually. Audits records reviewed indicated that audits had generally been undertaken within 12 months of the previous audit. Some audits had not been undertaken against the MBIE checksheets. This shortfall meant that some items identified during this assessment had not been identified by the BCA as part of its audits. In order to provide the best value to the BCA it is recommended that the audits are structured so that all of the items documented in the MBIE checklists are considered and, where the MBIE Guidance provides specific instruction (e.g. regarding what is to be recorded for calibration records) then this should also be audited against. See Recommendation R12 Technical audits were carried out on processing, inspection and CCCs. While processing audits included a good level of detail, it is recommended that more information is provided in technical inspection audits regarding what was observed and the reason for decisions (the processing audits could be used as an example to follow). See Recommendation R13 It is also recommended that, where possible, work examples at the highest level of competence are chosen for technical review rather than choosing the simplest examples (e.g. a Res 1) as these are likely to have less issues. Also see Recommendation R13 In order to meet the checklist requirement to provide a framework for classifying non-compliance, the cluster manual provided a link to the MBIE accreditation body process for classifying non-compliance. As this only considers classification as a Serious or General Non-compliance, it is recommended that the BCA/Cluster defines their own categories for classifying non-compliance that could include recommendations and suggestions for minor changes. Note that the BCA could chose to use the categories for classifying non-compliance provided in the MBIE guidance under Regulation 17(2)(h) Audits (rather than the categories defined for the accreditation body’s use) or define its own categories in the manual or within the audit reports. See Recommendation R14 The BCA was required to submit audit report to the BCA’s quality manager and responsible manager. While it was reported that this was consistently occurring, there was no record of this. It is therefore recommended that the BCA documents how this will occur and how it will be recorded. (and ensures that records are made) See Recommendation R15

Matamata-Piako District Council

Report with all GNCs cleared Updated 19/06/2025

25 to 28 March 2025

General Non-compliance No. 6: Action Plan accepted ✓ Cleared 09/06/2025

Breach of requirement:	Regulation 17(2)(h)															
Breach of requirement:	Regulation(s)	☒ 5(a)	☒ 5(b)	☒ 5(c)	☐ 6(b)	☐ 6(c)	☐ 6(d)									
FINDING DETAILS																
The procedure included an audit sample size of between 1 and 10 samples, with no guidance to ensure that the BCA audited a representative sample of its work. In many cases, a sample size of 1 would be insufficient to draw a useful conclusion. The BCA is therefore required to identify a system for selecting audit samples that allows for a representative sample to be selected to audit. In some cases, only one sample was selected for review. In some examples this was insufficient to draw a conclusion regarding the effectiveness of the implementation of the system being audited.																
IMPORTANT DATES																
Date this action plan was accepted by IANZ:					14 April 2025											
Final date evidence of implementation can be accepted from BCA:					27 June 2025											
PLAN OF ACTION <i>(To be provided by BCA)</i>																
Amend procedure to include guidance on audit sample size.																
PROPOSED EVIDENCE OF IMPLEMENTATION <i>(To be provided by BCA):</i>																
- Copy of updated procedure - Copy of audit (chosen as per audit schedule) following update to procedure.																
EVIDENCE OF IMPLEMENTATION AND ANY DISCUSSIONS:																
6/06/2025 IANZ (LC)	BCA submitted clearance evidence for review today. The amended procedure identifies that between 4 to 10 samples would be audited per quarter. Audit submitted indicated only 3 samples audited. Responded to BCA requesting for clarification why only 3 samples were audited.															
6/06/2025 BCA (SJ)	Thank you for looking at so quickly. The table in the updated procedure states between 4-10 samples for the QC07 audit – the QC07 that was referenced in the Regulation audit actually had 10 samples, but in the Regulation audit that was completed only 3 of those 10 were referenced, the auditor (Helen) looked at the whole QC07 but chose 3 to look into detail and reference on the audit sheet. The updated procedure states 'At least 3 examples per regulation' for the QC_04 Operational Compliance with BCA Regulations (or equivalent), the audit which I submitted as evidence is the equivalent audit template. I hope that clarifies the sample size of 3. <table border="1"> <thead> <tr> <th>Regulation/s</th> <th>Audit Template</th> <th>Sample Size Examples*</th> </tr> </thead> <tbody> <tr> <td>7(2)(b)-(f)</td> <td>QC_07 Officer Compliance with the Building (Accreditation of Building Consent Authorities) Regulations 2006 and Building Act 2004</td> <td>Between 4-10 building consents completed at a minimum of quarterly.</td> </tr> <tr> <td>7(2)(d)(iv)(v)</td> <td>Technical Audit Template - Processing</td> <td>1x Building Consent per month**</td> </tr> </tbody> </table>							Regulation/s	Audit Template	Sample Size Examples*	7(2)(b)-(f)	QC_07 Officer Compliance with the Building (Accreditation of Building Consent Authorities) Regulations 2006 and Building Act 2004	Between 4-10 building consents completed at a minimum of quarterly.	7(2)(d)(iv)(v)	Technical Audit Template - Processing	1x Building Consent per month**
Regulation/s	Audit Template	Sample Size Examples*														
7(2)(b)-(f)	QC_07 Officer Compliance with the Building (Accreditation of Building Consent Authorities) Regulations 2006 and Building Act 2004	Between 4-10 building consents completed at a minimum of quarterly.														
7(2)(d)(iv)(v)	Technical Audit Template - Processing	1x Building Consent per month**														

Matamata-Piako District Council

Report with all GNCs cleared Updated 19/06/2025

25 to 28 March 2025

	7(2)(e)	Technical Audit Template - Inspections	1x Inspection Checklist per month** 1x Inspection (in the field) per month**										
	7(2)(f)(i)	Technical Audit Template – Code Compliance Certificate	A minimum of 4 samples per annum**										
	7(2)(f)(ii)	Technical Audit Template – Compliance Schedule	A minimum of 4 samples per annum**										
	All Other Regulations	QC_04 Operational Compliance with BCA Regulations (or equivalent)	At least 3 examples per regulation*										
6/06/2025 IANZ (LC)	I think this is where the confusion lies. The table references both “All other regulations” and “7(2)(b)-(f)”. The audit was provided for Reg 7(2)(a) and 7(2)(b)(c)(d)(i), while it is acceptable for the consumer information to be audited as one sample, the audit supplied actually falls into both the “7(2)(b)-(f)” and “All other regulations”. Without having the audit form template stated, it was difficult to ascertain what it was related to? Furthermore, if more samples were reviewed, these should also be referenced, as that was the evidence used for the audit, this was also stated within the Evidence column of the audit spreadsheet.												
9/06/2025 IANZ (LC)	BCA sent through updated procedure for DF_QC_06 and DF_QC_07 on Friday. However, the DF_QC_07 procedure still showed the below: <table border="1"> <tr> <td>Version: 06/06/2025</td><td rowspan="3">Audit Officer Compliance to BCA Regulations</td><td>Section:</td><td>Quality Checks</td></tr> <tr> <td>Last Reviewed: 06/06/2025</td><td>Pages:</td><td>1</td></tr> <tr> <td>DF_QC_07</td><td>Authority:</td><td>Building Control Manager</td></tr> </table> <i>This Desk file must be read in conjunction with the Waikato Building Consent Group Quality Assurance Manual procedure.</i> - The QC_07 (or an equivalent audit template) Officer Compliance Audits is a non-technical audit and may be completed by an auditor from the Waikato Building Consent Group (WBCG), Building Control Manager, Building Control Team Leader or Building Control Administration & Quality Officer. - The Officer Compliance Audits will be completed at a minimum of quarterly, with a sample size of consents between 4 and 10. - The audit template may be broken down into sections, enabling the auditor to target specific BCA functions. - Any findings will be recorded, discussed and added to the officer's training plan. Locations of completed audits - QC_07 (or an equivalent audit template) Officer Compliance Audits completed by WBCG will be saved in BDrive under Reg 17 in the 'Cluster Audit' folder. - QC_07 (or an equivalent audit template) Officer Compliance Audits completed internally will be saved in BDrive under Reg 7 Responded to BCA to update procedure to align with the completed audit.			Version: 06/06/2025	Audit Officer Compliance to BCA Regulations	Section:	Quality Checks	Last Reviewed: 06/06/2025	Pages:	1	DF_QC_07	Authority:	Building Control Manager
Version: 06/06/2025	Audit Officer Compliance to BCA Regulations	Section:	Quality Checks										
Last Reviewed: 06/06/2025		Pages:	1										
DF_QC_07		Authority:	Building Control Manager										
9/06/2025 IANZ (LC)	BCA updated the second desk file. Considered appropriate to clear this GNC.												

Matamata-Piako District Council

Report with all GNCs cleared Updated 19/06/2025

25 to 28 March 2025

NON COMPLIANCE CLEARED

Signed: 

Date: 9 June 2025

Regulation 17(2)(i) Identifying and managing conflicts of interest

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure in its quality assurance system for identifying and managing conflicts of interest in accordance with 17(2)(i).

Any identified conflicts of interest were recorded on the Conflicts of Interest Register. Declared conflicts were discussed during team meetings. Good records of management of declared conflicts were observed.

Regulation 17(2)(j) Communicating with internal and external persons

Observations and comments, including good practice and performance

The BCA had documented its procedure for communicating with internal and external persons in its quality assurance system, in accordance with 17(2)(j).

The BCA used several communication methods such as face-to-face, email, team and management meetings, strategic reviews, intranet, and the council's website. While the types of communications were recorded there was little detail provided regarding the who/how/when and where of the communications, who was responsible for approval and how records of communications would be maintained. It is recommended that for clarity the BCA provides more detail in the manual regarding these items.

See Recommendation R16

Regulation 17(3) A quality assurance manager

Observations and comments, including good practice and performance

The BCA had appointed a Quality Assurance Manager, named as Daniel Kruger in its quality assurance system, in accordance with Regulation 17(3).

Regulation 17(3A) Concerns and complaints about building practitioners

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure to ensure that the BCA considered concerns raised about practitioners and decided whether to make, and made complaints, to relevant occupational or professional authorities about practitioners who were practitioners of or within an occupation or profession in accordance with Regulation 17(3A)(a).

Matamata-Piako District Council

Report with all GNCs cleared Updated 19/06/2025

25 to 28 March 2025

Concerns about practitioners were recorded in the practitioner's Concerns and complaints register. There was also an agenda item for the monthly quality meetings to consider any concerns.

No concerns about practitioners had been raised since May 2023 so there were no recent records available to review during this assessment.

Regulation 17(4)(a) A system for ensuring that its employees comply with the authority's quality assurance system

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for ensuring that its employees complied with the authority's quality assurance system in accordance with Regulation 17(4)(a).

Information regarding the quality system was communicated during induction, team meetings, and as part of some training events. Audits were used to ensure that employees complied with the authority's quality assurance system. A sighted staff induction record and records of continuous improvement, staff training and internal audits demonstrated that the BCA had ensured its employees complied with the BCA's quality assurance system.

Regulation 17(4)(b) A system for ensuring that its contractors comply with a nominated quality assurance system

Observations and comments, including good practice and performance

The BCA had appropriately documented its procedure for ensuring that its contractors complied with either the authority's quality assurance system or the contractor's quality assurance system, in accordance with Regulation 17(4)(b).

The BCA had ensured that its contractors complied with the BCA's quality assurance system through contractual agreements, communication of any procedural changes, and contractor performance reviews. No issues had been noted.

Regulation 17(5)(a) Strategic management reporting and review

Observations and comments, including good practice and performance

The BCA had appropriately documented its system for annually (or more frequently) reviewing its quality assurance system in accordance with Regulation 17(5)(a).

Minutes of the May 2024 Strategic Management review were reviewed. While they included all required topics, they did not provide comment on the appropriateness and effectiveness of the topics as required. As Strategic Review is planned to focus on review of what worked well and what needed improving, a review that stated only what had occurred did not fully meet this requirement.

See GNC 7

General Non-compliance No. 7: Action Plan accepted ✓ Cleared 06/06/2025

Breach of requirement: Regulation 17(5)(a)

Matamata-Piako District Council

Report with all GNCs cleared Updated 19/06/2025

25 to 28 March 2025

Breach of requirement:	Regulation(s)	☐ 5(a)	☐ 5(b)	☒ 5(c)	☐ 6(b)	☐ 6(c)	☐ 6(d)
FINDING DETAILS							
The latest Strategic Management Review included all of the required topics but did not provide comment on the appropriateness and effectiveness of each of the topics as required.							
IMPORTANT DATES							
Date this action plan was accepted by IANZ:					14 April 2025		
Final date evidence of implementation can be accepted from BCA:					27 June 2025		
PLAN OF ACTION <i>(To be provided by BCA)</i>							
Strategic Management Review to be reviewed and MBIE requirements incorporated into the Strategic Management Review for the 2025 Strategic Management Review							
PROPOSED EVIDENCE OF IMPLEMENTATION <i>(To be provided by BCA):</i>							
A copy of the 2025 Strategic Management Review to be provided.							
EVIDENCE OF IMPLEMENTATION AND ANY DISCUSSIONS:							
6/06/2025 IANZ (LC)	BCA submitted clearance evidence for review. The 2025 Strategic Management Review was considered appropriate. The review cleared documented reason(s) for the consideration of the appropriateness and effectiveness of the BCA's quality assurance system.						
NON COMPLIANCE CLEARED							
Signed: 					Date: 6 June 2025		

Regulation 17(5)(b) Making appropriate changes in the quality assurance system

Observations and comments, including good practice and performance

The BCA had appropriately documented its system for annually (or more frequently) making appropriate changes in the quality assurance system in accordance with Regulation 17(5)(b).

Changes in the quality assurance system were managed using the continuous improvement process as documented under Regulation 17(2)(e). Examples of this were reviewed and were considered to be appropriate.

Regulation 18(1) Technical qualifications

Observations and comments, including good practice and performance

The BCA had appropriately documented its system for ensuring that each employee and contractor who performed the authority's building control functions by doing a technical job held an appropriate technical qualification or was working towards one (unless exempted from the requirements).

All employees undertaking building control functions by doing a technical job were recorded as holding an appropriate qualification, except one who was working towards a suitable qualification.

Regulation 18(3)	Technical qualifications
Observations and comments, including good practice and performance	
The BCA had appropriately documented its procedure for establishing circumstances of employees and contractors that would make it unreasonable and impractical to require technical qualifications in accordance with Regulation 18(3)(a) and (b). One contractor had been working towards a qualification but was now exempted from needing to hold a qualification as they were within 5 years of their declared retirement age. Good records of managing this had been maintained.	

SUMMARY OF RECOMMENDATIONS

Recommendations are intended to assist your BCA to maintain compliance with the Regulations. They are not conditions for accreditation but a failure to make changes may result in non-compliance with the Regulations in the future.

It is recommended that:

- R1 Regulation 7(2)(d)(i)** The BCA did not send acknowledgement that the amendment application was accepted by the BCA although building consent applications were acknowledged. Procedure PR – CS – 04 did not define any difference between a normal application or an amendment application, so it therefore implied that all applications would have an acknowledgement sent to the owner/agent. The BCA is recommended to update the Desk file to document this point of difference for an amendment.
- R2 Regulation 7(2)(d)(iv)** One BCO was identified whereby the documented reasons for decisions were not recorded to a level as required by Regulation 6 (c) and (d) or the documented procedure. RFI questions generated by that BCO did not always contain an appropriate level of technical reference in order for the owner/agent to provide a relevant response. The BCA is recommended to investigate its system for ensuring that a consistent level of recording within all processing checklists and RFIs is maintained by all staff.
- R3 Regulation 7(2)(d)(v)** It recommended to the BCA that where building consent lapse letters are generated outside of the normal BCA's system that they should be checked for accuracy before they are issued.
- R4 Regulation 7(2)(e)** The BCA had documented its procedure for planning, performing and managing inspections in accordance with Regulation 7(2)(e). Part of this procedure (PR-IN-01d section 2.1) indicated that the BCA could document an on-site Minor Variation within the inspection checklist. This did not confirm that the "application" for a Minor Variation had been received from the owner or agent (Section 45A requires an "application" and section 14B requires the owner to obtain any approvals). The BCA is recommended to clarify this in its procedure and also to capture how they are satisfied the owner/agent has requested the Minor Variation within the inspection checklist.
The BCA is also recommended to further describe in the Desk File what defines an "on-site" Minor Variation and a "formal" Minor Variation to help provide consistency of delivery on site, as it was observed that some inspectors were applying differing measures.
- R5 Regulation 8(1)** The forecasting spreadsheet contained columns to record the number of people forecast to be required at each level of competence however these columns had not been completed. It is recommended that these columns are completed to allow the BCA to identify where their shortfall (if any) might be, should a member of the staff leave.
- R6 Regulation 11(2)(d)** There was a heavy reliance on completing training evaluation forms rather than demonstrating the implementation of training. It is recommended that where possible, the BCA ensures that the implementation of training is demonstrated and that this is recorded in the training plan.
- R7 Regulation 12(2)(b)** It is recommended that the BCA considers recording where and how their information regarding engaging contractors will be documented (e.g. a template form).
- R8 Regulation 14** The BCA was questioned regarding how an inspector would access standards such as the NZS 4541 Fire Sprinkler standard, should inspectors be looking at a building with fire sprinklers, or other standards for specified system performance standards that were not freely available. The BCA is recommended to consider obtaining/accessing copies of any standards that they require in order to consider whether specified systems are meeting appropriate performance standards.

Matamata-Piako District Council

Report with all GNCs cleared Updated 19/06/2025

25 to 28 March 2025

- R9 Regulation 15(1)(b)** The BCA has interpreted the requirement of the MBIE Guidance to only require the BCA to list its relationships with the organisations stated in the guidance and not to include its relationships with organisations such as MBIE, FENZ, Heritage NZ, IANZ etc. It is recommended that the BCA documents all relevant relationships with external organisations.
- R10 Regulation 16(2)(c)** There was some concern expressed should the BCA stop using ObjectiveBuild or if ObjectiveBuild stopped providing its services to the BCA. It is strongly recommended that the BCA consider holding backup records that are maintained under its own control rather than that of a third party, to ensure that the TA will have access to building records for the life of the building.
- R11 Regulation 17(2)(h)** The BCA is required by the MBIE checksheets to provide “a detailed audit process”. While this is in part provided by the audit templates themselves it is recommended that more detail is provided regarding the BCA’s own audit process.
- R12 Regulation 17(2)(h)** Some audits had not been undertaken against the MBIE checksheets. This shortfall meant that some items identified during this assessment had not been identified by the BCA as part of its audits. It is recommended that the audits are structured so that all of the items documented in the MBIE checklists are considered and, where the MBIE Guidance provides specific instruction (e.g. regarding what is to be recorded for calibration records) then this should also be audited against.
- R13 Regulation 17(2)(h)** It is recommended that more information is provided in technical inspection audits regarding what was observed and the reason for decisions (the processing audits could be used as an example to follow).
- It is also recommended that, where possible, work examples at the highest level of competence are chosen for technical review rather than choosing the simplest examples (e.g. a Res 1) as these are likely to have less issues.
- R14 Regulation 17(2)(h)** In order to meet the checklist requirement to provide a framework for classifying non-compliance, the cluster manual provided a link to the MBIE accreditation body process for classifying non-compliance. It is recommended that the BCA/Cluster defines their own categories for classifying non-compliance that could include recommendations and suggestions for minor changes. Note that the BCA could choose to use the categories for classifying non-compliance provided in the MBIE guidance under Regulation 17(2)(h) Audits (rather than the categories defined for the accreditation body’s use) or define its own categories in the manual or within the audit reports.
- R15 Regulation 17(2)(h)** The BCA was required to submit audit report to the BCA’s quality manager and responsible manager. There was no record of this occurring. It is therefore recommended that the BCA documents how this will occur and how it will be recorded. (and ensures that records are made).
- R16 Regulation 17(2)(j)** The BCA used several communication methods such as face-to-face, email, team and management meetings, strategic reviews, intranet, and the council’s website. There was little detail provided regarding the who/how/when and where of the communications, who was responsible for approval and how records of communications would be maintained. It is recommended that for clarity the BCA provides more detail in the manual regarding these items.

Matamata-Piako District Council

Report with all GNCs cleared Updated 19/06/2025

25 to 28 March 2025

SUMMARY OF ADVISORY NOTES

Advisory notes are intended to assist your BCA to improve compliance with accreditation requirements based on IANZ's experience. They are **not** conditions for accreditation and do not have to be implemented to maintain accreditation.

- A1 Regulation 7(2)(f)(ii)** The BCA is advised to consider removing the reference of "NZBC" before quoting an Acceptable Solution as the Performance Standard as Acceptable Solutions are not part of the New Zealand Building Code.
- A2 Regulation 7(2)(f)(ii)** The BCA is advised to document their reasoning for not requiring specific inspections in Compliance Schedules that would normally be expected to be undertaken e.g. daily inspections for a final exit when the building is indicated to be a "crowd" use. This information could be documented within the File Note tab of the Objective Build system.

SUMMARY TABLE OF NON-COMPLIANCE

The following table summarises the non-compliance identified with the accreditation requirements in your BCA's accreditation assessment. Where a non-compliance has been identified, a Record of Non-compliance template has been prepared detailing the issue, and to enable you to detail your proposed corrective actions to IANZ. You must update and return a template for each non-compliance identified.

Regulatory requirement	Non-compliance (Serious / General)	Non-compliance identification number	Breach of Regulation 5/6? Enter "Y" where applicable						Resolved On-site? Yes/No	Date Non-compliance to be cleared by (DD/MM/YYYY)	Date Non-compliance cleared (DD/MM/YYYY)	Number of		Brief comment (where applicable)
			5(a)	5(b)	5(c)	6(b)	6(c)	6(d)				Recommendation	Advisory Note	
6(A)(1)	Choose item.													
6(A)(2)	Choose item.													
Regulation 7														
7(1)	Choose item.													
7(2)(a)	General	GNC 1			Y				Yes		28/03/2025			
7(2)(b)	Choose item.													
7(2)(c)	Choose item.													
7(2)(d)(i)	Choose item.											R1		
7(2)(d)(ii)	Choose item.													
7(2)(d)(iii)	Choose item.													
7(2)(d)(iv)	Choose item.											R2		
7(2)(d)(v)	Choose item.											R3		
7(2)(e)	Choose item.											R4		
7(2)(f)(i)	Choose item.													
7(2)(f)(ii)	General	GNC 2			Y				No	11/7/2025	19/6/2025			
7(2)(f)(iii)	Choose item.													
7(2)(g)	Choose item.													
7(2)(h)	Choose item.													
Regulation 8														
8(1)	General	GNC 3			Y				No	11/7/2025	12/05/2025	R5		
8(2)	Choose item.													
Regulation 9														
9	Choose item.													
Regulation 10														
10(1)	Choose item.													
10(2)	Choose item.													
10(3)	General	GNC 4			Y				Yes		28/03/2025			
Regulation 11														
11(1)	Choose item.													
11(2)(a)	Choose item.													
11(2)(b)	Choose item.													
11(2)(c)	General	GNC 5			Y				No	11/7/2025	18/6/2025			
11(2)(d)	Choose item.											R6		
11(2)(e)	Choose item.													
11(2)(f)	Choose item.													
11(2)(g)	Choose item.													
Regulation 12														
12(1)	Choose item.													
12(2)(a)	Choose item.													
12(2)(b)	Choose item.											R7		

Regulatory requirement	Non-compliance (Serious / General)	Non-compliance identification number	Breach of Regulation 5/6? Enter "Y" where applicable						Resolved On-site? Yes/No	Date Non-compliance to be cleared by (DD/MM/YYYY)	Date Non-compliance cleared (DD/MM/YYYY)	Number of		Brief comment (where applicable)
			5(a)	5(b)	5(c)	6(b)	6(c)	6(d)				Recommendation	Advisory Note	
12(2)(c)	Choose item.													
12(2)(d)	Choose item.													
12(2)(e)	Choose item.													
12(2)(f)	Choose item.													
Regulation 13														
13(a)	Choose item.													
13(b)	Choose item.													
Regulation 14														
14	Choose item.											R8		
Regulation 15														
15(1)(a)	Choose item.											R9		
15(1)(b)	Choose item.													
15(2)	Choose item.													
Regulation 16														
16(1)	Choose item.													
16(2)(a)	Choose item.													
16(2)(b)	Choose item.													
16(2)(c)	Choose item.											R10		
Regulation 17														
17(1)	Choose item.													
17(2)(a)	Choose item.													
17(2)(b)	Choose item.													
17(2)(c)	Choose item.													
17(2)(d)	Choose item.													
17(2)(e)	Choose item.													
17(2)(h)	General	GNC 6	Y	Y	Y				No	11/7/2025	9/6/2025	R11, R12, R13, R14, R15		
17(2)(i)	Choose item.													
17(2)(j)	Choose item.											R16		
17(3)	Choose item.													
17(3A)	Choose item.													
17(4)(a)	Choose item.													
17(4)(b)	Choose item.													
17(5)(a)	General	GNC 7			Y				No	11/7/2025	06/06/2025			
17(5)(b)	Choose item.													
Regulation 18														
18(1)	Choose item.													
18(3)	Choose item.													



Report to the Council on the interim audit of Matamata-Piako District

For the year ended 30 June 2025



AUDIT NEW ZEALAND
Mana Arotake Aotearoa



Key messages

We have completed our interim visits in respect of our annual audit of Matamata-Piako District Council (the Council) for the year ended 30 June 2025. This report sets out our findings from our interim audit work.

The primary purpose of our interim audit was to update our understanding of the Council's control environment, the issues facing the Council and how these are being addressed.

We performed a high-level review of the Council's control environment. Overall we are satisfied the control environment is effective for the purpose of undertaking an efficient and effective audit.

We have no new recommendations. We also followed up on the status of issues raised in previous audits. These are detailed further in Appendix 1.

Thank you

We would like to thank the Council, management, and staff for the assistance they provided during the interim audit.



René van Zyl
Appointed Auditor
14 July 2025



System of internal control

The Council, with support from management, is responsible for the effective design, implementation, and maintenance of the system of internal control. The system of internal control may be reflected in policy and procedures manuals, systems, and forms, and is put into effect by people.

Our audit considers the system of internal control to the extent that it is relevant to preparing the financial statements and service performance information. We evaluate the system of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances. We did not consider matters unrelated to the audit that may be relevant to the Council and management.

Foundations of the system of internal control

The control environment sets the tone of the organisation and provides an overall foundation for the operation of the other components of the system of internal control. Similarly, your risk assessment process and process for monitoring the system of internal control are designed to operate in a manner that also supports the entire system of internal control. Because these components are foundational to your system of internal control, any deficiencies in their operation could have pervasive effects on the preparation of the financial statements and service performance information.

We performed an assessment of the control environment, risk management process, and monitoring of controls relevant to financial and service performance reporting. We considered the tone set by the Council and management, and whether the control environment provides an appropriate foundation for other components of the system of internal control. We also considered whether your risk assessment processes and process for monitoring the system of internal control are appropriate to your circumstances.

We have followed up on control environment related recommendations that were raised in previous financial years and note that certain policies are yet to be updated. These recommendations remain open. Refer to Appendix 1 for further detail.

Controls

Controls are the policies and processes that are established to achieve the control objectives of the Council and management. Controls relevant to the audit are those designed to provide reasonable assurance over the reliability and accuracy of financial and service performance reporting.

We reviewed your information systems, business processes, and control activities, focussing on information processing controls that directly address risks to the integrity of financial and service performance information. We evaluate the design of relevant controls and consider whether the control, individually or in combination with other controls, is capable of effectively preventing, or detecting and correcting, material misstatements.



In performing our control environment assessment, we consider the design effectiveness of internal controls. Where we plan to rely on the controls, we also test the controls to ensure that it was operationally effective for the complete financial period. Both the design effectiveness and operational effectiveness are important to minimising the risk of either fraud or errors occurring.

Please note our assessment is not intended to provide you with assurance on internal control. As such, we provide no assurance that our assessment will necessarily identify and detect all matters in relation to internal control.

We assessed the design effectiveness of the systems around expenditure, payroll, revenue, fixed assets, general ledger reconciliations and journals, and systems used to capture and report service performance data for the performance measures that we have identified as material measures.

At the time of this report our work around the Council's information technology (IT) general control environment and related controls is still underway. Where the IT environment is effective, we plan to place reliance on these IT controls where appropriate.

We also plan to rely on key controls for the payroll system. Our planned approach is supported by the control testing that we performed during interim, and the audit approach will be confirmed as soon as we verify that the controls effectively operated up to the 30th of June. The remainder of the audit will be based on a fully substantive audit approach.

Appendix 1 provides an update on the progress against previous recommendations in relation to internal controls.



Summary of recommendations for improvement

Status of previous recommendations

Status	Priority			Total
	🚨 High	🟡 Medium	🟢 Low	
Open	3	17	3	23
Implemented or closed	-	1	-	1
Total	3	18	3	24

Our recommendations and their priority are based on our assessment of the extent and urgency of improvement from current practice to a standard that is appropriate for the size, nature, and complexity of your business.

See [Appendix one](#) for details of previous recommendations.



Appendices



Appendix one
Status of previous recommendations

We have followed up on the status of previous recommendations raised in prior reports to Council. One finding around depreciation has been closed. The remainder reflects the progress we are able to follow up on during our interim audit. During our final audit we will re-assess the findings and conclude on each one in the 2025 Report to Council.

Recommendation	Priority	First raised	Status
Property, plant, and equipment – Depreciation Management should consult with other local authority users of AssetFinda, or the software company itself, to better understand the rationale for the AssetFinda approach to depreciation and confirm this remains appropriate.	➔ Medium	2021	Closed Management assessed that the current calculation would not result in a material error in the financial statements. We are therefore closing this recommendation as management accepts the risk.



Recommendation	Priority	First raised	Status
Ability to self-change delegation limits Ensure that any changes in delegation limits in the system (Authority) are appropriate/approved by an independent individual who does not have financial delegation to make purchases. The District Council should investigate removing the ability, for certain individuals, from changing their own delegation limit.	🟡 Medium	2023	No progress Due to the timing of when the matter was raised, the Council has not had an opportunity to progress this. It is expected that this will be resolved in 2026 when the ability to edit delegations is transferred to HR. Management comment <i>Transferring the responsibility for financial delegations to the PSW team will not in itself resolve the issue raised. While access to purchasing permissions (i_pu046) in Authority is limited to certain staff (three in Finance currently), the system does not have any controls to prevent those with access from adding or changing their own delegation. We will look to develop an audit report showing all changes to purchasing permissions that will then need to be independently reviewed on a regular basis. – Finance Manager.</i>
Fraud risk assessment We recommend that the District Council updates its fraud risk assessment, which was last reviewed in 2018, to gain a better understanding of the fraud risks that may impact the District Council.	🟡 Medium	2023	No progress Due to the timing of when the matter was raised, the Council has not had an opportunity to progress this. Management comment <i>Work is underway to update our assessment in line with Audit's recommendations - People, Governance and Relationships GM.</i>



Recommendation	Priority	First raised	Status
Segregation of duties – Journals Consider implementing an electronic system to allow for delegations to be incorporated into the journals system (Authority) and to implement a control to ensure journals are approved before they are posted.	🟡 Medium	2023	No progress Due to the timing of when the matter was raised, the Council has not had an opportunity to progress this. Management comment <i>Upgrading the system is not a practicable option at this point. To continue to help mitigate the risk of unauthorised journals, staff will continue with regular manual retrospective reviews of journals by a person independent to journal processing, checking the completeness of the journal population, accuracy, checking appropriate approval and supporting documentation.</i> <i>We request that Audit consider closing this recommendation on the basis that we have adequate mitigating controls in place. - Finance Manager.</i>



Recommendation	Priority	First raised	Status
Bank Reconciliation - unreconciled items Bank reconciliations should be performed in a timely manner and consider upgrading the reconciliation software to ensure that it is more feasible to reconcile all unmatched items within a month.	🟡 Medium	2023	In progress A new template has been created to expedite the matching process. However, we continue to note a significant number of unmatched items in the reconciliation. We will re-evaluate Council's bank reconciliation at year-end to verify whether Council has implemented a process to clear reconciling items in a timely manner. Management comment <i>Upgrading the system is not a practicable option at this point. Susan, our Assistant Accountant has put significant time and effort into developing a excel based solution that runs outside of Authority that significantly assists with the matching process, and had resulted in much more timely resolution of unmatched balances. In addition, Susan has developed a further spreadsheet that will assist greatly in being able to retrospectively produce a bank reconciliation. This has been tested for April and May, and has identified some fine tuning required in our receipting processes to get it 100%. I am confident that after Audit review this progress as part of the 24/25 audit, that they will be able to confirm that any risk has been addressed in this area. – Finance Manager.</i>



Recommendation	Priority	First raised	Status
Broken Authority Reports (performance reporting) The District Council should resolve the issues within the system causing performance reports to be broken.	🟡 Medium	2023	No progress Due to the timing of the matter raised the District Council has not had an opportunity to progress this. Management comment <i>Digital Enablement team is working on a Power BI solution to replace old Authority Crystal Reports--WIP</i> <i>Authority 7.1p42 UAT is in its final stages of sign off, then we can apply the patch to the live environment. This patch version have a number of bug fixes, including fixes to the Browse to Excel which a lot of users have reported not working in current patch version and this option is largely used for generating data/reports. - IT Manager.</i>
Sensitive expenditure policies We recommend management update sensitive expenditure policies to include these matters, where relevant to the District Council.	🟡 Medium	2021	No progress The sensitive expenditure policy was not updated during the 2025 financial year at the time of the interim audit visit. Management comment <i>The policy review will be available for the September Risk and Assurance Committee Meeting. This item will remain open until Audit have a chance to review our updated policy - Finance Manager.</i>



Recommendation	Priority	First raised	Status
Fraud policy and procedures improvements We have recommended improvements to the Council's fraud policy or procedures to ensure these are in line with good practice. Our 2023 Report to Council has outlined the items that should be reflected in the Council's fraud policy and procedures.	🟢 Low	2023	No progress There were no updates to the Council's fraud policy and procedures during the financial year. Management comment <i>Work is underway to update our assessment in line with Audit's recommendations - People, Governance and Relationships GM.</i>
Policies to update The following policies should be updated to ensure they align with current practice: • Council Vehicle Policy (updated in June 2014). • Capitalisation Policy (updated in 2012).	🟢 Low	2018	No progress The policies were not updated during the financial year. Management comment • Council Vehicle Policy: <i>This Policy was updated in December 2022, as noted in the 2022/23 interim Audit report. This recommendation can be closed. – People, Safety, and Wellness Manager.</i> • Capitalisations Policy: <i>This Policy is under review and is a work in progress. An update was provided to the Risk and Assurance Committee at the June 2025 meeting - Finance Manager.</i>



We will follow up on the status of the following recommendations at our final audit visit and will provide the status update as part of our final Report to the Council:

Recommendation	Priority	First raised	Management comments on progress
Timely capitalisations – PPE Management should tighten the procedures and controls around asset capitalisations to ensure that assets are correctly classified for inclusion in the financial statements.	High	2024	<i>As part of our project management reporting framework, we ensure that projects are only marked as completed and officially closed once the capitalisation process has also been finalised.</i> <i>To support this, we have incorporated a specific responsibility into the role of our Project Systems Officers. Each month, they review all capital Work Orders (WOs) and follow up with Project Managers on any projects where the final expenditure is close to the WO estimate. This ensures timely capitalisation of completed works and maintains the integrity of our financial reporting. - Assets and Projects Manager.</i>
Quality and timeliness of information – PPE The quality of supporting listings and evidence in relation to property, plant and equipment needs significant improvement. We recommend that management implements quality control processes to ensure that listings provided to audit reconcile to the financial statements and relevant supporting information is available in a timely manner.	High	2024	<i>This recommendation will likely remain until our Auditors see some improvement in the next LTP project. - Finance Manager.</i>



Recommendation	Priority	First raised	Management comments on progress
Assets under construction We recommend that assets under construction should be reviewed at year end and be reflected within the appropriate Property, Plant and Equipment line item to the financial statements when it is available for use.	🚨 High	2022	Staff have focused on capitalisation for 2024/25 and particularly capitalising old work orders. - Assets and Projects Manager.
Depreciation not correctly backdated Management should investigate the reasons why the system is not calculating depreciation correctly using the install date (date when asset was actually completed) rather than the found date (when asset was capitalised) and take appropriate action.	🟡 Medium	2024	Asset Finda does not automatically calculate and backdate depreciation. This will be done manually at the end of the financial year. – Assets and Projects Manager.
Internal charges for NZTA claim We recommend the District Council reviews its processes for recording labour time for internal charges for workorders (which form part of the NZTA claim) to ensure that the labour time is captured in a timely manner for labour charges to be included as part of the NZTA claims.	🟡 Medium	2024	This was not deemed an issue, NZTA have been happy with the time sheeting for MPDC. Staff are completing timesheets on a weekly basis. Staff request this recommendation be closed. - Assets and Projects Manager.
Useful lives disclosed for accounting policy The Council should review the accounting policy for useful lives included in the financial statements and ensures that it is consistent with the useful lives adopted.	🟡 Medium	2024	This will be reviewed following the revaluations due to be completed for 30 June 2025. We would expect the Auditors to close this recommendation if no further inconsistencies are found. - Finance Manager.



Recommendation	Priority	First raised	Management comments on progress
Register of pecuniary interest All interests should be declared by elected members to ensure that the District Council complies with the Local Government Act pecuniary interests' requirements.	➔ Medium	2024	<i>Can be closed. Have all been updated and we have a regular review process in place including following triennial elections. This has been sent to Audit for closing - PPG Manager.</i>
Lapses in New User onboarding process Follow due process for all new staff appointed through the completion/approval of the "Computer User Form".	➔ Medium	2023	<i>Short-term solution of addressing immediate compliance gaps while transitioning to the new ITSM-based process is in place. Long-term solution to streamline the process soon to kick off - IT Manager.</i>
CRM Reliability for substantiating the response time (performance reporting) We recommend that Council introduce a job card where Trello is used, similar to the job cards used when CRMs are submitted after hours (KVS Standby Call Out Response Form).	➔ Medium	2023	<i>Work is ongoing. We have tested integration in one direction and are building the reverse direction integration which is where the dates/times etc for performance measures gets written back to the CRM - Digital Manager.</i>
Accounting for financial instruments – LGFA borrower notes Ensure the LGFA borrower notes are measured at fair value and accounted for in line with the standard.	➔ Medium	2023	<i>Staff will confirm the materiality of the balance during the interim audit visit, and if considered material, will take steps to ensure it is correctly accounted for at fair value. We will ask our Auditors to close this recommendation going forward as it will be addressed on an as needed basis. - Finance Manager.</i>



Recommendation	Priority	First raised	Management comments on progress
Expected credit loss assessment Ensure that the report for the aged trial balance is generated on balance date each year and consider whether updates to the system can be made to enable aged debtors reports to be generated at specific dates.	⚠ Medium	2023	Upgrading the system is not a practicable option at this point. The aged trial balance is scheduled to be generated on balance date 2025 as it was in 2024. We will ask our Auditors to close this recommendation going forward as there is no outstanding risk. - Finance Manager.
Valuation of property, plant, and equipment – valuers’ recommendations for improvement The District Council should: - Implement the external roading valuers’ recommendations to improve the overall completeness and accuracy of data used for valuations. - Consider the recommendations included in the peer review of Three Waters infrastructure and implement an action plan to address these. Consider applying these recommendations to other asset classes held on a revaluation basis.	⚠ Medium	2019 and 2020	The recommendations are being considered as part of the District Council’s improvement plan and will be incorporated into the 2025 Re valuations. - Assets and Projects Manager.
Suspense account reconciliations not prepared and reviewed monthly Monthly reconciliations of suspense accounts should be prepared and independently reviewed.	⚠ Medium	2019	Unlikely Audit will close this recommendation in 24/25 as the reconciliations, while much improved, are still largely prepared/reviewed on an ad-hoc basis. This comes down to available resources to complete the work which is largely a manual process that gets most focus towards the end of year. - Finance Manager.

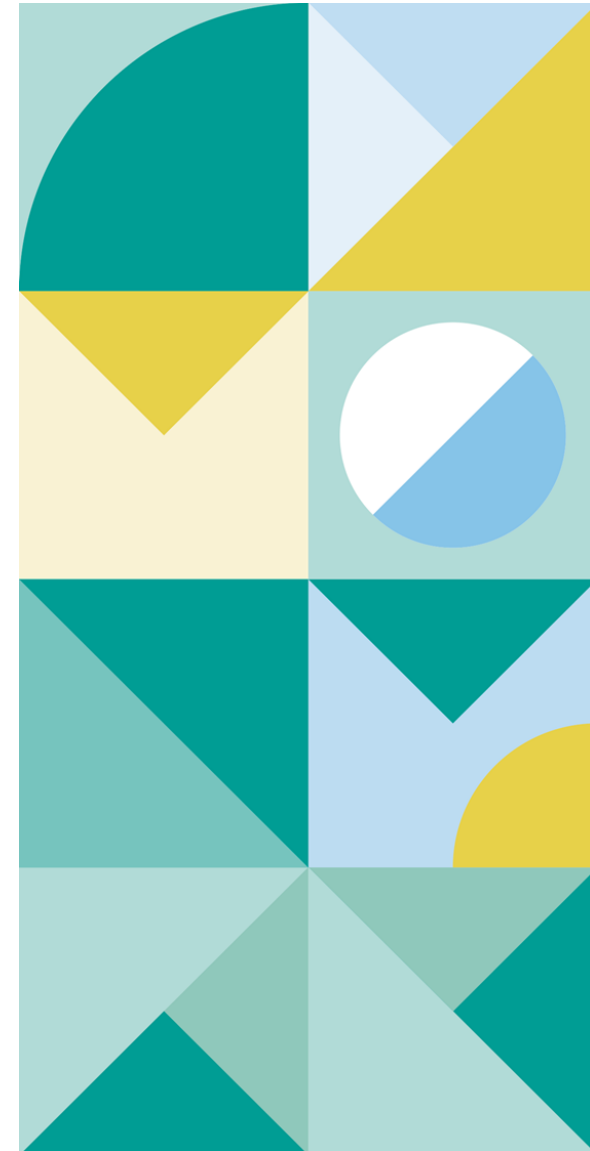


Recommendation	Priority	First raised	Management comments on progress
Test organisational business continuity and disaster recovery plans The District Council should document and test its organisational business continuity and IT disaster recovery plans.	🟡 Medium	2018	<i>This is ongoing - Digital Manager.</i>
PPE capitalisation - Internal costs A control should be put in place to independently review the spreadsheet that captures the time charged by staff to be capitalised to projects. The review should also consider whether the costs meet the requirements of PBE IPSAS 17: <i>Property, plant and equipment</i> to ensure that the costs are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.	🟢 Low	2023	<i>This will be reviewed in the 2025/26 financial year, an informal review is currently completed within the 3 waters unit. - Assets and Projects Manager.</i>

AUDIT NEW ZEALAND
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Legislative Warrant of Fitness – 20254

Contents

Council as a good employer 2

Council as a landlord and land owner 7

Council as an information holder and provider 9

Council as a governance body 11

Council as a policy maker 15

Council as a financially prudent public entity 19

Council as a regulator and matters of compliance 21

To the best of staff knowledge the following document outlines the compliance with our legislative requirements and should there be a potential breach staff agree to notify our insurance and uphold our requirements

Council as a good employer

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature	Responsible Staff Member
1	Anzac Day Act 1966 The Act regulates the observance of Anzac Day and commercial activities after noon. Where Anzac Day falls on a Sunday it shall be observed as a Sunday. Where Anzac Day does not fall on a Sunday, it is observed up to 1 o'clock in the afternoon as if it were a Sunday, and after that hour on that day such activities shall be permitted as may lawfully take place after noon on a Saturday. The Act is subject to section 45A of the Holidays Act 2003 (which concerns the transfer of the public holiday for the purposes of Part 2, subpart 3 of that Act when Anzac Day falls on a Saturday or a Sunday).	Compliance with the requirements to observe Anzac Day and limit commercial activities.	People, Safety and Wellness Manager	No delegation required as Council is not exercising a power under the legislation.	Leave Policy Individual and Collective Employment Agreements	Yes	<u>To the best of staff's knowledge this legislation has been complied with.</u> Compliant with the Act regarding opening hours and payment to staff.	Kate
2	New Zealand Bill of Rights Act 1990 (NZBORA) The NZBORA protects the rights of peoples in New Zealand – freedom of thought, conscience, religion, expression, peaceful assembly, discrimination etc.	Maintenance of the rights and freedoms as set out in the NZBORA.	People, Safety and Wellness Manager	No delegation required as Council is not exercising a power under the legislation.	Equal Employment Opportunities Policy, Harassment (including bullying and discrimination) policy, Recruitment and Selection Policy, Substandard Performance, Misconduct and Disciplinary Policy, Employment Relations Policy	Yes	<u>To the best of staff's knowledge this legislation has been complied with.</u> Council is an equal opportunity employer and undertakes a number of steps to ensure the workplace is free from harassment (including bullying and discrimination).	Kate
3	Criminal Records (Clean Slate) Act 2004 The Criminal Records (Clean Slate) Act establishes a clean slate regime that enables eligible individuals to conceal their criminal record in some circumstances. As a part of the state sector and an employer there are implications for the questions that can be asked of people.	Compliance with the prohibition to ask or require a person to disregard the effect of the clean slate scheme when answering a question about their criminal records. It is also an offence to require or request an individual to disregard the effect of the clean slate and disclose, or give consent to the disclosure of, his or her criminal record.	People, Safety and Wellness Manager	No delegation required as Council is not exercising a power under the legislation.	Application for employment process Ministry of Justice Criminal Conviction checks undertaken on all new staff. Promapp process - Criminal conviction and police vetting checks	Yes	<u>To the best of staff's knowledge this legislation has been complied with.</u> The requirements of the Act are met in Council's application process and during Criminal Conviction checks	Kate
4	Employment Relations Act 2000 This Act covers the negotiation of employment agreements and procedures for employment relations problems. It is integral to the function of the Council as an employer.	Compliance with legislative requirements regarding employment agreements, bargaining, union membership, personal grievance processes, record keeping etc.	People, Safety and Wellness Manager	No delegation required as Council is not exercising a power under the legislation.	Policies - Employment Relations Policy, Flexible Ways of Working Policy, Storage of Employee Records Policy Collective and Individual Employment Agreements Partnership Agreement with the Unions, Bargaining Process Agreements	Yes	<u>To the best of staff's knowledge this legislation has been complied with.</u> The requirements of this act are met and People and Wellness ensures compliance with all Individual and Collective Employment Agreements. Various policies are in place such as: Employment Relations Policy, Flexible Ways of Working Policy, Storage of Employee Records Policy.	Kate

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature	Responsible Staff Member
					Processes – creating an individual employment agreement, Employee opts to join Union, Employee opts out of Union, Staff request for flexible hours, MPDC info security and control			
5	Equal Pay Act 1972 This Act enables the elimination and prevention of gender discrimination in remuneration rates in all sectors of paid employment.	Rates paid to women are to be based on the rates paid to male employees with the same (or substantially similar) skills, responsibilities and service.	People, Safety and Wellness Manager	No delegation required as Council is not exercising a power under the legislation.	Equal Opportunities policy Remuneration Policy SP5 Job Sizing system	Yes	<u>To the best of staff's knowledge this legislation has been complied with.</u> The SP5 Job Sizing system is used to evaluate most positions at Council. This system has been previously proven to meet the Standard for Gender Inclusive Job Evaluation. This system determines what rates are paid for positions.	Kate
6	Fees and Travelling Allowances Act 1951 This Act sets out the payment of remuneration and travelling allowances and expenses to members of statutory Boards and of travelling allowances and expenses to members of local authorities	Where, under any enactment, a member of a local authority is entitled to receive payment of travelling allowances or travelling expenses, the provisions of this Act, as far as they are applicable and with the necessary modifications, shall apply to that member as if the local authority were a statutory Board.	Finance Manager	No delegation required as Council is not exercising a power under the legislation.	Mileage claim form	Yes	To the best of staff's knowledge this legislation has been complied with.	Kate <u>Sandra/ Tracy</u>
7	Health and Safety at Work Act 2015 An Act relating to the health and safety of employees and other people at work, to promote health and safety management by employers.	Compliance with the requirements of a person conducting a business or undertaking under the Health and Safety at Work Act 2015.	People, Safety and Wellness Manager Safety and Wellness Team Leader	Yes - Power to undertake all the duties and functions of a person conducting a business or undertaking under the Health and Safety at Work Act 2015	Multiple processes included: Risk Management - Health and Safety, Staff Occupational Health Monitoring, Planning Safety & Wellness Training for Staff, Safety and Wellness Policy, Safety & Wellness Reporting (Governance)	Yes	To the best of staff's knowledge, this legislation has been complied with. Safety and Wellness Policy and Promapp processes are in place. Damstra Safety system is used to track Health and Safety information.	Kate
8	Holiday Act 2003 The purpose of this Act is to promote balance between work and other aspects of employees' lives and, to that end, to provide employees with minimum entitlements to annual holidays, public holidays, sick leave and bereavement leave.	The Act provides to enforce several days for the worker as holidays. As an employer, the Council must ensure that its employment contracts comply with the legislation and employees and allowed leave accordingly. All required records are kept of this.	People, Safety and Wellness Manager	No delegation required as Council is not exercising a power under legislation.	Leave Policy Individual and Collective Employment agreements Promapp process - MPDC info security and control, Average and Ordinary hourly rate calculation, Pay MPDC and KVS Employees	Yes	People and Wellness ensures compliance with the Holidays Act and Individual and Collective Employment Agreements <u>We are looking at getting external assistance to will be undertaking</u> an audit to determine whether there are any historical issues that need to be addressed.	Kate/ Deb/ Tracey

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature	Responsible Staff Member
9	Human Rights Act 1993 This Act governs the protection of human rights in New Zealand. It is applicable for Council in employment and the provision of access for the disabled.	Compliance with requirement not to discriminate based on a prohibited ground * <i>*Prohibited Grounds:</i> Discrimination on the basis of gender, pregnancy and childbirth, marital status, religious ethical belief, colour, race, ethnic or national origins, disability, age, political opinion, employment or family status, sexual orientation.	People, Safety and Wellness Manager	No delegation required as Council is not exercising a power under legislation.	Employment Relations Policy, Equal Employment Opportunities Policy, Harassment (including bullying and discrimination) policy, Recruitment and Selection Policy, Substandard Performance, Misconduct and Disciplinary Policy	Yes	<u>To the best of staff's knowledge this legislation has been complied with.</u> Policies and processes are in place to ensure we comply.	Kate
10	Injury Prevention, Rehabilitation and Compensation Act 2001 This Act regulates the area of accident compensation coverage.	Comply with obligations as an employer for the payment of levies and premiums.	People, Safety and Wellness Manager Safety and Wellness Team Leader	No delegation required as Council is not exercising a power under legislation.	Calculating lost time injury frequency rates Information is supplied to ACC as required for the calculation of levies and premiums. Payments are made within required timeframes. Payroll information is also supplied to ACC for the calculation of earnings for injured employees.	Yes	<u>To the best of staff's knowledge this legislation has been complied with.</u> Annual report includes Lost Time Injury Frequency rates. Number of Lost Time Injuries are reported each quarter. Injuries monitored on ACC website. Return to work (RTW) programme in place.	Kate
11	Kiwi Saver Act 2006 This Act is to encourage a long-term savings habit and asset accumulation by individuals for retirement. The Act aims to increase individuals' well-being and financial independence, particularly in retirement, and to provide retirement benefits.	Information provided to new employees, meet enrolment requirements for employees, compulsory contributions and tax credit entitlements etc.	People, Safety and Wellness Manager	No delegation required as Council is not exercising a power under legislation.	Employee payroll start form Kiwisaver employee information sheet (including the investment statement from our preferred provider) Kiwisaver information – forms and processes: existing staff wanting to join, Kiwisaver deduction form, opt-out form	Yes	<u>To the best of staff's knowledge this legislation has been complied with.</u> A number of processes are in place to ensure the requirements of the KiwiSaver Act are met	Kate
12	Local Government Act 2002 This Act sets out the requirements of Council to be a good employer, and certain disclosure requirements regarding employee salaries in its Annual Reporting.	Compliance with requirement to be a good employer and other reporting requirements under this legislation. <i>42 Chief executive A chief executive appointed under subsection (1) is responsible to his or her local authority for— (c)ensuring that all responsibilities, duties, and powers delegated to him or her or to any person employed by</i>	People, Safety and Wellness Manager	Council has delegations under the LGA but not specifically in relation to employment. The Local Government Act 2002 specifically identifies the CE as the employer of Council staff. S42 of the Act provides authority for the CE to comply with legislation.	There are a number of policies that relate to Council being a good employer such as; Health and Exposure Monitoring, Leave policy, Flexible ways of working policy, Employment relations policy, Remuneration Policy, Equal Employment Opportunities Policy, Harassment (including bullying and discrimination) policy,	Yes	<u>To the best of staff's knowledge this legislation has been complied with.</u> The People, Safety and Wellness Manager is responsible for meeting the reporting requirements under the Local Government Act 2002 in relation to employee salaries and the number of employees	Kate

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature	Responsible Staff Member
		<i>the local authority, or imposed or conferred by an Act, regulation, or bylaw, are properly performed or exercised; and (g)employing, on behalf of the local authority, the staff of the local authority (in accordance with any remuneration and employment policy); and (h) negotiating the terms of employment of the staff of the local authority (in accordance with any remuneration and employment policy).</i>			Recruitment and Selection Policy, Substandard Performance, Misconduct and Disciplinary Policy, Training and Development Policy, Workplace Support Policy and Family Violence Policy. Appointment Approval – signed off by CEQA member of the Executive Team . The annual staff climate survey is undertaken to monitor staff culture.			
13	Minimum Wage Act 1983 The Act provides for minimum wage rates for adults and for youth workers to be paid. The Minister has discretion to set the minimum wage order.	Compliance with minimum wage rates.	People, Safety and Wellness Manager	No delegation required as Council is not exercising a power under the legislation	Process - Process payroll end of tax year Individual and Collective Employment Agreements	Yes	To the best of staff's knowledge this legislation has been complied with. People and Wellness ensures compliance with the Minimum Wage Act and Individual and Collective Employment Agreements. MPDC has agreed to pay at least the living wage for all staff.	Kate
14	Parental Leave and Employment Protection Act 1987 Prescribes the minimum entitlement with respect to parental leave for male and female employees and protects employees during pregnancy and parental leave.	Comply with the requirements regarding parental leave under this legislation	People, Safety and Wellness Manager	No delegation required as Council is not exercising a power under the legislation	Leave Policy, Employment Relations Policy -Harassment (including bullying and discrimination) policy Process – Employee Parental Leave, HR Parental Leave process	Yes	To the best of staff's knowledge this legislation has been complied with. Requirements are met as outlined in Council's employee parental leave process	Kate
15	Protected Disclosures (Protection of Whistleblowers) Act 2022 An employee of the Council (including a former employee and a person working under contract of services) may disclose information about serious wrongdoing in or by the organisation which the employee believes on reasonable grounds to be true or likely to be true and the purpose is to enable investigation of the allegations and the employee wishes the disclosure to be protected.	Compliance with the requirements regarding protection of employees, advising staff of Council's protected disclosures policy as required by legislation.	People, Safety and Wellness Manager	No delegation required as Council is not exercising a power under the legislation	Protected Disclosures – Whistleblowers policy Protected Disclosures procedure Fraud and Corruption, Conflicts of Interest and Protected Disclosures brochure	Yes	To the best of staff's knowledge this legislation has been complied with. We meet the requirements of this act.	Kate
16	Smoke Free Environments Act 1990 The Act is intended to protect persons from cigarette smoke within all premises other than private homes. Another part limits sponsorship by tobacco companies.	Hold a written policy on smoking in the workplace and maintain a smoke free work environment.	People, Safety and Wellness Manager Safety and Wellness Team Leader	No delegation required as Council is not exercising a power under the legislation	Designated smoking areas.	Yes	To the best of staff's knowledge this legislation has been complied with. Designated smoking areas in place.	Kate

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature	Responsible Staff Member
17	Te Kahui o Matariki Public Holiday Act 2022 The Act prescribes the observance of Matariki Day as a public holiday.	Observance of Matariki day as a public holiday.	People, Safety and Wellness Manager	No delegation required as Council is not exercising a power under the legislation	Leave Policy Individual and Collective Employment Agreements	Yes	<u>To the best of staff's knowledge this legislation has been complied with.</u> People and Wellness ensures compliance with the Holidays Act and Individual and Collective Employment Agreements.	Kate
18	Waitangi Day Act 1978 The Act prescribes the observance of Waitangi Day as a public holiday.	Observance of Waitangi day as a public holiday.	People, Safety and Wellness Manager	No delegation required as Council is not exercising a power under the legislation	Leave Policy Individual and Collective Employment Agreements	Yes	<u>To the best of staff's knowledge this legislation has been complied with.</u> People and Wellness ensures compliance with the Holidays Act and Individual and Collective Employment Agreements.	Kate
19	Wages Protection Act 1983 This legislation restricts the ability of an employer to deduct money from an employee's wages.	Comply with restrictions on making deductions from employee wages.	People, Safety and Wellness Manager	No delegation required as Council is not exercising a power under the legislation	Individual and Collective Employment Agreements Staff member wants to change payroll deductions including Maintenance Form Induction packs for new staff	Yes	<u>To the best of staff's knowledge this legislation has been complied with.</u> People and Wellness ensure compliance with legislation and Individual and Collective Employment Agreements	Kate
20	Vulnerable Children Act 2014 One of the purposes of this Act is to reduce the risk of harm to children by requiring people employed or engaged in work that involves regular or overnight contact with children to be safety checked.	Compliance with the requirements to carry out checks on any staff who are classified as working with children under this Act.	People, Safety and Wellness Manager	No delegation required as Council is not exercising a power under the legislation	Promapp process - Criminal conviction and police vetting checks.	Review Underway	'Children's workers' are safety checked as per legislative requirements. Police vetting for volunteers and contractors to be considered as part of the policy development. <u>Due to other priorities this review has not been progressed but has been prioritised for 2025/2026.</u>	Kate
21	The Domestic Violence – Victim's Protection Act 2018 Adds legal protections in the workplace for people affected by family violence	Compliance with employees' rights to take 10 days of paid family violence leave, ask for short term flexible working arrangements and not be treated adversely in the workplace because they might have experienced family violence.	People, Safety and Wellness Manager	No delegation required as Council is not exercising a power under the legislation	Family Violence Policy Request for flexible working hours form Leave application process	Yes	<u>To the best of staff's knowledge this legislation has been complied with.</u> Workplace support also available.	Kate

Council as a landlord and land owner

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature	Responsible Staff Member
22	Fencing Act 1978 This Act sets out the rights and obligations of property owners when fencing common boundaries.	Compliance with Council's obligations under the legislation as a property owner.	Property and Community Projects Manager Assets & Projects Manager	Y	Boundary Fencing Procedure	Yes	Council as an Authority has no obligation under the Fencing Act to contribute to the cost of boundary fences on roads. All modern Reserves acquired by Council as part of subdivisions in the past decade have covenants on them that exclude Council from contributing to a boundary fence, older reserves and general Council owned property still require Council to make a contribution. Note: The Fencing Act does not apply to esplanade reserves created through subdivisions. When asked to contribute Council checks that no covenant exists.	Roger Susanne
23	Property Law Act 2007 This act sets out various laws regarding leases (other than residential), easements and mortgages etc.	Compliance with obligations under the Act – the area most commonly dealt with is obligations around commercial leases.	Property and Community Projects Manager Legal Counsel	Y	Leasing procedure/ guidelines Sale/purchase of Own your own and other properties	Yes	Council staff follow set processes for the leasing of land, and the sale/purchase of property. These include controls such as obtaining valuations and using external legal firms for conveyancing. Other legislative requirements – such as residential tenancies, public works act and reserves act requirements are also considered on a case by case basis depending on the nature of the land and transaction.	Roger/Ellie
24	Residential Tenancies Act 1986 This Act regulates the relationship between tenant and landlord in residential tenancies.	Compliance with the requirements of the act regarding tenancy agreements, bonds, notices etc.	Property and Community Projects Manager	Y	Elderly persons housing rent reviews- policy Selection of own your own housing and elderly persons housing occupants	Yes	Staff follow promapp processes for the leasing of residential property as well as accessing resources/guidance provided by the Tribunal services. Council also undertakes a survey of residents annually to gauge their satisfaction with Council as a land lord – these results are available on request. Council has not been taken to the tenancy tribunal by a resident. Council has not taken any tenant to the service for any reason this financial year.	Roger
25	Trespass Act 1980 This act sets out the ability of person/entity to warn and trespass persons from land that they occupy or own	Compliance with processes regarding trespassing person from Council property. Persons who are trespassed have been done so on a sound legal basis.	District Library Manager Legal Counsel Facilities Operations Manager	Y	Issuing a Trespass Notice	Yes	A small number of trespass notices have been issued for aggressive and antisocial behavior. These are issued according to the Promapp process with notes of each event stored in our systems (including Vault). Staff ensure that there are the necessary staff involved in decisions where it is not clear cut.	Melanie Ellie Sharon
26	Public Bodies Leases Act 1969 This Act relates to the powers of certain public bodies to lease land. There is an interface between the Reserves Act 1977	Compliance with Council's obligations under the legislation as a property owner.	Assets & Projects Manager	N	Review to be undertaken	No	Council staff are reviewing this Act to check what (if any processes are affected) and whether delegations are required.	Susanne Roger

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature	Responsible Staff Member
	and the Public Bodies Leasing Act 1969 with regard to Local Purpose Reserves.		Property and Community Projects Manager				However a significant remainder of the land Council owns is not put out for public tender every time a lease ends as s8 requires. Only large and commercial leases are publically advertised. This is mostly due to the costly process that would be involved for each piece of land. There are certain sections (such as the floodplain in Te Aroha) that are advertised every time they come up for renewal. Compliance with this legislation will require further work by staff. The PBLA does not apply to Recreation Reserves leased under s.54, Reserves Act 1977. Staff need to determine whether s61(2A) means that you do not have to comply with the PBLA for local purpose reserves i.e. you can either lease them under the provisions of the PBLA (s61(2)) or lease them under s.61(2A) for the purposes specified under s.61(2A)(a-b).	
27	Biosecurity (National PA Pest Management Plan) Order 2022 This order relates to the duties required by landowners who have public tracks in areas where kauri grow, for the protection of kauri forests	Compliance with Council's obligations under the legislation as a property owner that has kauri on MPDC managed lands.	Assets & Projects Manager	N	No	No <u>Yes</u>	Not currently fully compliant but are working through the requirements and gathering data on kauri on MPDC managed lands in order to develop an action plan to comply. Report supplied to Council in August 2023 with further info. <u>Surface upgrades to Tui-Domain Track and Te Aroha Mountain Track completed where kauri are near. Advisory signage installed. Operations staff have been provided with information about best practice for working near kauri.</u>	Susanne/Mark

Council as an information holder and provider

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature	Responsible Staff Member
28	Copyright Act 1994 The Copyright Act protects the property right associated with ownership of original works. The Council has compliance risks in relation to the use of original works by the Commission's staff in conducting their work, for example in communications and outreach.	The Council must not copy, or allow to be copied, original works for which it does not have this right.	Communications & Engagement Manager	No delegation required as Council is not exercising a power under the legislation	No processes	Yes	How this could be reflected in Promapp needs to be reviewed further. Council's agreements regarding intellectual property/datasharing etc cover the position on copyright. Council has copyright disclaimers for Council information supplied through the website and how people are to use this information. <i>In the 2023/24 year council was found to have breached StandardsNZ copyright by publishing to the MPDC website a full copy of a NZS standard. The matter was investigated and the Standards office accepted the explanation provided and training was subsequently delivered to the staff involved.</i>	Andrea
29	Local Government Official Information and Meetings Act 1987 The intent of this Act is to make official information more freely available, to provide for proper access by each person to official information relating to that person, to protect official information to the extent consistent with public interest and the preservation of personal privacy. Where the Council makes official information available in good faith no civil or criminal proceedings should lie against it.	Compliance with the requirements to release information under LGOIMA	Legal Counsel	Y	LGOIMA or OIA request management overview	Yes	Promapp process and guidelines for staff are documented, and new staff required to respond to LGOIMA requests are provided with training. There is a Promapp process for Staff to follow when responding to LGOIMA requests. Council's Legal Admin responds to majority of the LGOIMAs alongside Communications Manager for Media requests, the Legal Counsel oversees responses to ensure the messaging is correct and consistent. <i>In the 2024/25 year there were ninety four (94) requests of these 98.94% (93) were responded to within the 20-day timeframe, compared to 94.23% last year. For the one that went over Council staff had correctly sort an extension under LGOIMA and the response was sent within the extension timeframe. The addition of a legal admin has significantly help improve the response timeframes and management of LGOIMAs.</i>	Ellie
	This act also provides for the provision of Land Information Memorandums, which can attract liability if incorrect information is provided.	Compliance with requirements to release information in LIMS	Customer Services Manager Information Manager Legal Counsel	Y	Public access requirements for information release	Yes	Council's LIM management team have established processes and templates and these are reviewed as changes occur. This ensures information is collected, checked and supplied according to the correct legislative requirements. We are working on implementing the following with Taituara and Waikato Regional Council as soon as guidance is available. Key changes: • Require natural hazard and climate change information be included on LIMs. • Puts an obligation on regional councils to share information to territorial authorities. • Provides for national direction on Natural Hazard Information. • Include new reasons for withholding information under LGOIMA.	Sheree Jo Ellie

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature	Responsible Staff Member
							Taituarā is working with DIA to ensure that the regulations and guidance are clear and easy to use.	
30	Privacy Act 2020 The New Zealand Privacy Act 2020 sets out the functions of the Office of the Privacy Commissioner. It sets out the principles of privacy the Council must adhere to and matters relating to the collection, use and storage of private information and response to requests/complaints regarding private information. From the 1993 Act to the updated 2020, Council is required to be more proactive with ensuring that the private data it holds is secure as well as notifying the Office of privacy breaches. The Commissioner now holds stronger powers to ensure businesses and organisations are protecting private information	Compliance with privacy principles and obligation to release/update private information.	Legal Counsel Information Manager (Privacy Officer)	Y	MPDC information security and control	Yes	To the best of knowledge this has been complied with, staff are given training as part of their induction on LGOIMA and Privacy Act requirements. MPDC staff in customer related roles receive annual follow-up Privacy Training, including completing online Privacy Modules (currently using CoLab & OPC tools) An Authority register is used to capture breaches and actions taken by MPDC. Any breach that is given an initial potentially significant assessment is lodged on the OPC website. Development of new or modified existing forms, updated technologies and arrangements involving data are reviewed as they occur. MPDC Websites Privacy Statements are updated when data related changes are made. Projects involving data are required to involve the Privacy Officer to ascertain risk, response and identify appropriate Privacy actions.	Ellie Jo
31	Public Records Act 2005 This Act establishes a recordkeeping framework, and focuses on supporting good recordkeeping in government. The Council is to create and maintain records and to dispose of them in accordance with the authority of the Chief Archivist.	The Council is required to create and maintain full and accurate records in accordance with normal, prudent business practice. These records must also be accessible over time. The Council must gain the Chief Archivist's authorisation before disposing of public records.	Information Technology Manager Information Manager Communications & Engagement Manager	Y	Document management	Majority Compliance	The Public Records Act also applies to our websites and Social Media. We are working towards complying with this Act by capturing logs on the MPDC website of who made changes, when, and what the change was. Our Disaster Recovery processes also provide the ability to restore old versions of the website, however, these do not comply with the requirements of the Records Act. We have implemented Archive Social, a social media archiving solution to improve compliance with the Public Records Act. This platform also archives the Council website. The information held in Council's Content Manager system and at our offsite storage providers is compliant but our storage of hardcopies documentation onsite does not comply (this is the situation for most councils across the country). MPDC is moving to the use of M365, and associated AI technologies, as well as moving to the use of Sharepoint. All of these steps have an impact on compliance with the PRA for all Council records. It will be necessary to include processes to the implementation of these changes that address PRA related compliance matters.	Mike Jo Andrea

Council as a governance body

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature	Responsible Staff Member
32	Citizenship Act 1977 Provides for Councils to facilitate citizenship ceremonies on behalf of the government.	Undertaking citizenship ceremonies in accordance with legislation	Communications & Engagement Manager-Events and Venues Manager	No delegation required as Council is not exercising a power under the legislation – specific staff members and the Mayor are appointed by the DIA to carry out ceremonies.	Citizenship ceremony Taking photos at citizenship ceremonies	Y	Citizenship ceremonies are carried out 6-8 times per year depending on demand, they have all been carried out in accordance with the Council's MOU with the DIA.	Andrea Lisa
33	Civil Defence Emergency Management Act 2002 The purpose of this Act is to improve and promote the sustainable management of hazards and provide for planning and preparation for emergencies and for response and recovery in the event of an emergency.	Compliance with Council's obligations to co-ordinate civil defence readiness and operations under the Act.	Group Manager Growth & Regulation	On 9 May 2018 Council first approved Councillor Russell Smith, with delegated authority to act for the Mayor on behalf of MPDC. In relation to a Controller there are various Tier 1 and 2 Controllers appointed by Group that could carry out the function in an emergency. Ally van Kuijk has been appointed as a Local Recovery Manager and there are other Recovery Manager's that are Tier 1 and 2 that could carry out the function in the recovery phase. Recently Ryan Johnston and Nathan Sutherland were put forward as Controller and Recovery Manger and have been accepted as Controller and Recovery Manager in training. With the employment of the SLA EMM, Andy BuBear is also on the pathway to becoming a Controller. All three staff members are currently undertaking the required training before the appointments can be approved. Currently, Tamara Kingi is Council's Welfare Manager. All other appointments are made by the Civil Defence Emergency Management Group or are made by staff as they are non-statutory roles. Council also appointed Julian Snowball, to act as a Local Controller for the Matamata-Piako District Council. All other appointments are made by the Civil Defence Emergency Management Group	Prior to the 1 July 2025 Council had a Service Level Agreement with WRC to provide an emergency management officer services Which included an EMO, shared manager and administration support. From 1 July 2025, Council entered into a new Shared Service Arrangement with Hauraki and South Waikato District Councils to deliver our Emergency management function. Some of the controls and processes we have in place are: Staff training on-going Compendium Communities of Practices Incident Management team appointed and trained. Regular attendance at meetings. Staff training on-going. Incident Management team appointed and trained. Regular attendance at meetings. Various processes incl. Utilising the civil defence status board Civil defence brief form Managing a crisis/emergency What to do in a crisis/ emergency	Y	Several staff are trained to a level where they can respond to events nationally. Civil Defence Emergency Management Group meets regularly for planning, exercises etc. This year we have done a deep dive into the risk of "Failure to respond to and recover from a natural or manmade disaster" and have identified mitigation and controls.	Ally

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature	Responsible Staff Member
34	Ngāti Hauā Claims Settlement Act 2014 The purpose of this Act is to record the acknowledgements and apology given by the Crown to Ngāti Hauā in the deed of settlement; and to give effect to certain provisions of the deed of settlement that settles the non-raupatu historical claims of Ngāti Hauā.	Compliance with the requirements to convene a committee for governance matters on the Waharoa (Matamata) Aerodrome. Compliance with the requirements to disclose certain matters in the district plan and implement them through resource consent processing.	Policy, Partnerships & Governance Manager Planning Manager Iwi Relationship Manager	No delegation required as Council is not exercising a power under the legislation – Council has appointed members to and administers the Committee. To meet the requirements of the RMA we need to consider the NHCSA and there are delegations are under the RMA which are relevant.	Meeting processes in Promapp District Plan amendments processes This is assessed through the resource consent processes and is therefore included in the resource consent templates. There are promapp processes in regards to resource consents	Y	Waharoa Aerodrome Committee meetings are held two-three times per year. The District Plan has been updated to include the Ngati Haua Claims Settlement as a statutory acknowledgment. Council are complying with the settlement legislation requirements when processing Resource Consents and District Plan changes.	Sandra Nathan Tuatahi
35	Ngāti Hinerangi Claims Settlement Act 2021 Ngāti Hinerangi and the Crown signed a Deed of Settlement on 4 May 2019.	Compliance with the requirements to disclose certain matters in the district plan and implement them through resource consent processing.	Planning Manager Iwi Relationship Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter. To meet the requirements of the RMA we need to consider the NHCSA and there are delegations are under the RMA which are relevant.	District Plan amendments processes This is assessed through the resource consent processes and is therefore included in the resource consent templates. There are promapp processes in regards to resource consents	Y/N	<u>The District Plan is in the process of being updated to record the statutory acknowledgements included in the Ngāti Hinerangi Claims Settlement Act 2021. Staff are aware of the legislation for Ngāti Hinerangi which they are monitoring to ensure Council is compliant with legislative requirements</u> Council are complying with the settlement legislation requirements when processing Resource Consents and District Plan changes.	Nathan Tuatahi
36	Ngāti Koroki Kahukura Claims Settlement Act 2014 The purpose of this Act is to record the acknowledgements and apology given by the Crown to Ngāti Koroki Kahukura in the deed of settlement; and to give effect to certain provisions of the deed of settlement that settles the historical claims of Ngāti Koroki Kahukura.	Compliance with the requirements to disclose certain matters in the district plan and implement them through resource consent processing.	Planning Manager Iwi Relationship Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter. To meet the requirements of the RMA we need to consider the NKKCSA act and there are delegations are under the RMA which are relevant.	District Plan amendments processes This is assessed through the resource consent processes and is therefore included in the resource consent templates. There are promapp processes in regards to resource consents	Y	The District Plan has been updated to <u>record the statutory acknowledgements included in the Ngāti Koroki Kahukura Claims Settlement Act 2014 as a statutory acknowledgment.</u> Council are complying with the settlement legislation requirements when processing Resource Consents and District Plan changes.	Nathan Tuatahi
37	Local Authorities (Members' Interests) Act 1968 This Act sets limits on the total of all payments made or to be made by or on behalf of the local authority in respect of all contracts made by it to elected members, and restrictions regarding voting where the elected member has a pecuniary interest	Compliance with limits for contract payments, voting restrictions and disclosures to Auditor General	Finance and Business Service Manager	Y	Members Interests process in Promapp	Y	To the best of staff's knowledge this legislation has been complied with. There were no applications made to the OAG to exceed the \$25k contract limit for elected members.	Larnia
38	Local Electoral Act 2001 The purpose of this Act is to provide uniform rules in relation to the timing of	Compliance with the obligations to undertake local body elections every three years	Policy, Partnerships & Governance Manager	Y – Council delegates directly to the Electoral Officer (EO) and the EO appoints the Deputy Electoral	Triennial Elections Promapp process. Taituara Electoral handbook.	Y	Warwick Lampp is the chief returning officer for Electionz.com Following a procurement process he has been appointed Council's	Sandra

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature	Responsible Staff Member
	local elections; and the right of individuals to vote, stand for election, and nominate candidates for election.			Officer (DEO) to carry out functions. EO appointed via Council resolution and DEO noted in Council report. Service provider contracts signed.	EO/DEO training provided.		external Electoral Officer. A staff member has been appointed as DEO and as a point of contact for the external EO. Delegation added to the Delegations Register (Statutory Delegations).	
39	Local Government Act 2002 The purpose of this Act is to provide for democratic and effective local government that recognises the diversity of New Zealand communities. The Act provides a framework and powers for local authorities to decide which activities they undertake and the manner in which they will undertake them; and promotes the accountability of local authorities to their communities; and provides for local authorities to play a broad role in meeting the current and future needs of their communities for good-quality local infrastructure, local public services, and performance of regulatory functions.	Compliance with the obligations of local authorities relating to community outcomes, the purpose of local government, Maori decision making and decision making/consultation processes under the Act.	Policy, Partnerships & Governance Manager	No delegation required as Council is not exercising a power under the legislation	Policy Making Guide and Information for Council Policies Determining if a project is significant and needs consultation Council has documented in the LTP (as required under the LGA) how it will engage Maori e.g. Waharoa Committee, TMF. There are also engagement processes in Promapp	Y	To the best of staff's knowledge these matters have been complied with.	Sandra
		Required to keep a register of members' pecuniary interests and make a summary of the information contained in the register publicly available. Information must be kept for 7 years.	Legal Counsel	The chief executive of a local authority may be the Registrar under section 54G(1).	Members Interests process in Promapp	Y	The new legislative requirements sets the responsibility on the members to complete and update their declarations. Staff have assisted by distributing and collating the completed declarations, these are kept in our systems. Website has been updated to have a notification of the information available on the members.	Ellie
40	Local Government Official Information and Meetings Act 1987 This act provides for the public notification of meeting to ensure the community has reasonable knowledge of when they will be held.	Compliance with obligations to publicly notify meetings and agendas/minutes.	Policy, Partnerships & Governance Manager	No delegation required as Council is not exercising a power under the legislation	Adding minutes and agendas to the website Advertising notice of meetings deadlines	Y	Meetings have all been notified in accordance with legislation this year. Agendas and minutes have been provided as required.	Sandra
41	Local Government (Rating of Whenua Maori) Amendment Act 2021 The purpose of this Act is to provide local authorities with flexible powers to set, assess, and collect rates to fund local government activities, ensuring that rates are set in accordance with decisions that are made in a transparent and consultative manner, and providing for processes and information to enable ratepayers to identify and understand their liability for rates and facilitate the administration of rates in a manner that supports the	The Act has six key provisions which support the development of, and provision for housing on, Māori land. These are: - allowing, and in certain instances requiring, a local authority chief executive to write off rates arrears; - a statutory rates remission process for	Finance and Business Service Manager	Y - In line with section 90C of the Act, the CE delegated exercise of powers under 90A and 90B to the Finance and Business Services Manager (at Council meeting of 30/6/21)	No Processes	Y	To the best of staff's knowledge these matters have been complied with. <i>There were further transitional requirements of the Act to be complied with this year as follows:</i> <i>The following policies required review (by 1 July 2024 or next review date) to support the principles set out in the Preamble</i>	Larnia

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature	Responsible Staff Member
	principles set out in the Preamble to Te Ture Whenua Maori Act 1993.	Māori land under development; - making unused Māori land and land subject to Ngā Whenua Rāhui kawenata non-rateable; - treating multiple blocks of Māori land that are used together 'as one' for rating purposes; - allowing individual houses on Māori land to be rated separately from other houses and land uses on the same block, which provides low income occupants of those houses with access to the Rates Rebate Scheme; and - requiring some of our revenue and financing policies to support the principles of the Preamble to Te Ture Whenua Māori Act 1993.					to Te Ture Whenua Maori Act 1993: – Rates remission and postponement policy – Revenue and Financing policy – DC Policy These policies have been reviewed as part of the LTP process, and amendments made to support the principles as required. The LTP was adopted 3 July 2024.	
42	Ombudsmen Act 1975 The purpose of this Act is to create the Ombudsmen's office and set out its functions and powers.	Comply with obligations to respond to and assist ombudsmen's investigations under LGOIMA and the Ombudsmen Act 1975	Legal Counsel	No delegation required as Council is not exercising a power under the legislation	No Processes identified – Council would be expected to comply with Ombudsmen directions.	Y	The Ombudsman office has directed that Local Authorities should publish their LGOIMA requests; this is not a requirement only a direction, which staff will look at when capacity allows. A register has been created to allow for better reporting and publishing of LGOIMAs in due course. This just requires configuration with the website.	Ellie
43	Raukawa Claims Settlement Act 2014 The purpose of this Act is to record the acknowledgements and apology given by the Crown to Raukawa in the deed of settlement; and to give effect to certain provisions of the deed of settlement that settles the historical claims of Raukawa.	Compliance with the requirements to disclose certain matters in the district plan and implement them through resource consent processing.	Planning Manager Iwi Relationship Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter. To meet the requirements of the RMA we need to consider the RCSA NHGSA and there are delegations are under the RMA which are relevant.	District Plan amendments processes This is assessed through the resource consent processes and is therefore included in the resource consent templates. There are promapp processes in regards to resource consents	Y	The District Plan has been updated to record the statutory acknowledgements included the Raukawa Claims Settlement Act 2014 as a statutory acknowledgment . Council are complying with the settlement legislation requirements when processing Resource Consents and District Plan changes.	Nathan Tuatahi

Council as a policy maker

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature	Responsible Staff Member
44	Building Act 2004 The purpose of this Act is to regulate the building of structures in New Zealand, and deal with dangerous, insanitary and earthquake prone buildings.	Dangerous, Affected and Insanitary buildings policy in place and reviewed in accordance with legislative requirements	Policy, Partnerships & Governance Manager	Y	Multiple processes sitting in the Building Accreditation module	Y	The Dangerous, Affected and Insanitary Building Policy was reviewed and adopted by Council on 22 May-2024 <u>07 May 2025</u> . Work to identify roads, footpath, or other thoroughfares where parts of an unreinforced masonry building could fall in an earthquake etc. has also been completed (including public consultation) and are available on the council website.	Sandra
45	Climate Change Adaptation Act (is not yet active legislation)							Nathan
46	Dog Control Act 1996 This act provides for the regulation of dog control , registrations, offences etc.	Policy on Dogs in place and reviewed in accordance with legislative requirements Dog Control Bylaw in place and reviewed in accordance with legislative requirements	Policy, Partnerships & Governance Manager	Y	Multiple processes in promapp	Y	Policy on Dogs — due for review in currently under review, due 2026. Dog Control Bylaw — due for review in currently under review, due 2026. (see also Bylaws)	Sandra
47	Gambling Act 2003 This act regulates the issuing of gambling licenses in New Zealand	Gambling Venue policy in place and reviewed in accordance with legislative requirements	Policy, Partnerships & Governance Manager	Y	Consultation processes in Promapp	Y	Gambling Venue Policy – has been reviewed in 202 <u>5</u> 2 and is due for its next review in 202 <u>8</u> 5.	Sandra
48	Hauraki Gulf and Marine Park Act 2000 The purpose of this Act is to— - integrate the management of the natural, historic, and physical resources of the Hauraki Gulf, its islands, and catchments: - establish the Hauraki Gulf Marine Park: - establish objectives for the management of the Hauraki Gulf, its islands, and catchments: - recognise the historic, traditional, cultural, and spiritual relationship of the tangata whenua with the Hauraki Gulf and its islands: - establish the Hauraki Gulf Forum.	Compliance with the requirements of the Act in the District Plan	Planning Manager	A councillor is appointed each term to this body – no delegations are required.	There are District Plan review and update processes that are relevant to this act.	Y	This Act takes the role of an NPS under the RMA and therefore we are required to give effect to it when reviewing the District Plan and processing resource consents. In regards to the Hauraki Gulf Forum, all updates and any decision sought are put on the Council or COC agenda.	Nathan
49	Local Government Act 2002 The purpose of this Act is to provide for democratic and effective local government that recognises the diversity of New Zealand communities. The Act provides a framework and powers for local authorities to decide which activities they undertake and the manner in which they will undertake them; and promotes the accountability of local authorities to their communities; and provides for local authorities to play a broad role in meeting the current and future needs of their communities for good-	The following documents in place and reviewed in accordance with legislative requirements: - Development Contributions Policy - Significance and Engagement Policy - Policy on the Remission and Postponement of Rates - Rates Remission Policy - Revenue and Financing Policy - Investment Policy	Policy, Partnerships & Governance Manager Finance & Business Services Manager	Y	Various processes in Promapp Calculating Development contributions Determining if a project is significant and needs consultation New Investments Long term plan Annual Plan	Y	Reviewed as part of the 2024-34 Long Term Plan process - Development Contributions Policy - Significance and Engagement Policy - Policy on the Remission and Postponement of Rates - Rates Remission Policy - Revenue and Financing Policy - Infrastructure Strategy - Financial Strategy	Sandra Larnia <u>Susanne</u>

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature	Responsible Staff Member
	quality local infrastructure, local public services, and performance of regulatory functions. (see also bylaws below)	• Liability Management Policy • Infrastructure Strategy • Financial Strategy • Long Term Plan • Annual Plan • Annual Report • Code of Conduct • Governance Statement • Triennial Agreement • Representation review • Pre-election report	Assets and Projects Manager		Annual report Triennial Update - Code of Conduct and Local Governance Statement Pre-Election Report as required by LGA Section 36		Reviewed as required • Annual Plan • Annual Report • Pre-Election Report • Representation Review • Investment Policy and Liability Management Policy – both adopted January 2024, and now subject to 3 yearly review to coincide with the LTP (rather than annual review) Reviewed following 2022 Triennial Election, <u>will be reviewed following 2025 election</u> • Code of conduct • Governance Statement • Triennial Agreement	
50	Local Electoral Act 2001 The purpose of this Act is to provide uniform rules in relation to the timing of local elections; and the right of individuals to vote, stand for election, and nominate candidates for election.	Representation review	Policy, Partnerships & Governance Manager	Not required – Council decision process	Promapp process to be developed Local Government Commission – guidelines for local authorities undertaking representation reviews	Y	Representation review – last reviewed in 2021/22, reviewed minimum every 6 years, next review due 2026/27	Sandra
51	Psychoactive Substances Act 2013 The purpose of this act is to regulate the sale of psychoactive substances.	Local Approved Products Policy in place and reviewed in accordance with legislative requirements	Policy, Partnerships & Governance Manager	Not required – Council had adopted a policy which MoH must refer to when making a decision to grant a license.	Legal Highs Sensitive Site Map updates	Y	Psychoactive Substances Policy (Local Approved Products Policy) was reviewed in 2024, reviewed minimum every 5 years, next review due 2029.	Sandra
52	Racing Act 2003 This act provides for the preparation of a TAB licensing policy by Council, and other functions regarding racing in NZ by other bodies.	TAB Board -Venue P olicy in place and reviewed in accordance with legislative requirements	Policy, Partnerships & Governance Manager	Not required – Council had adopted a policy	Consultation processes in Promapp	Y	TAB Board -Venue Policy review was completed 2025 2 , next review due 2028 6 .	Sandra
53	Reserves Act 1977 This act provides for the classification and management of public reserves	Reserve Management Plans in place and reviewed in accordance with legislative requirements	Assets & Projects Manager	Y	Reserve Management Plan Process	Y	General Policies RMP 2019 – Adopted. Effective 1 July 2019. Aerodrome RMP review underway.Outdoor Adventure Parks - planned for (e.g. Te Miro) - planned for 2024-25 Remaining RMPs plan to be reviewed over the next five years. <i>Note: Note these dates are aspirational and the time taken to complete RMPs is dependent on public consultation processes etc.</i> <u>No progress with reserve management plan reviews due to workload and other Council priorities.</u> Staff need to work within the two hats worn by Council i.e. as the Administering Body of Reserves (s.40, Reserves Act 1977) and as the Minister's	Susanne/Mark

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature	Responsible Staff Member
							Delegate for various sections as per the Instrument of Delegation 12 July 2013. Other Councils tend to deal with this by using hearings commissioners and/or delegating to staff. Staff to determine whether all revenue generated from reserves is in fact applied to reserves purposes (s.78).	
54	Resource Management Act 1991 The purpose of this Act is to promote the sustainable management of natural and physical resources.	District Plan in place and reviewed in accordance with legislative requirements, including compliance with requirements in RPS, RP, NES and NPS documents.	Planning Manager	Y	Update District Plan Council district plan change process	NY	District Plan Operative 25 July 2005 - <u>Section 79 of the RMA requires district plans to be reviewed in their entirety at least every 10 years. A review of all provisions needs to be commenced no later than every 10 years. However,</u> Council has committed to a rolling review of the District Plan. A number of reviews have been completed or are in progress, <u>but a complete review of the District plan has not occurred since its inception. Under the Resource (Consenting and Other System Changes) Management Amendment Act 2025, the obligation to undertake this review has recently been removed and the Council is prohibited from notifying draft planning instruments, with some exceptions, however a complete list of all reviews has been established. There has been a new Act past that does not require Council's to undertake a full review if this is due.</u> <u>We have achieved the first year compliance with the National Planning Standards. However, given the limited capacity and resources, Council is focusing on priority plan changes for the district rather than investing in the electronic capability as required by the National Planning Standard.</u>	Nathan
55	Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Bill/Act 2023		Planning Manager				This Act will come in over the next 10 years and there are currently no responsibilities in the policy space.	Nathan
56	Sale and Supply of Alcohol Act 2012 This act regulates the sale and supply of alcohol, including who can purchase it and where it can be sold and under what conditions – through licencing and inspection frameworks.	Local Alcohol Policy in place and reviewed in accordance with legislative requirements	Policy, Partnerships & Governance Manager	Y	Consultation processes in Promapp	Y	The Local Alcohol Policy has been adopted and came into force on 11 September 2023, next review date 2029..	Sandra
57	Shop Trading Hours Act 1990 This act regulates the days and times which particular categories of retail shops may be open.	Easter Trading Policy in place and reviewed in accordance with legislative requirements	Policy, Partnerships & Governance Manager	Not required – Council has adopted a policy which DoL(MBIE) must refer to.	Consultation processes in Promapp	Y	Easter Trading Policy – Review completed 2022 next review due 2027.	Sandra
59	Waste Minimisation Act 2008 The purpose of this Act is to encourage waste minimisation and a decrease in waste disposal in order to protect the environment from harm; and provide environmental, social, economic, and cultural benefits.	Waste Minimisation–Management and Minimisation Plan in place and reviewed in accordance with legislative requirements	Assets and Projects Manager Policy, Partnerships &	Not required – Council has adopted a policy which DoL(MBIE) must refer to	Consultation processes in Promapp	Y	Waste M management and m minimisation p Plan (WMMMP) –reviewed in 2021, next review due in 2027.	Susanne Sandra

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature	Responsible Staff Member
			Governance Manager					
60	Prostitution Reform Act 2003 Bylaws Act 1910 Local Government Act 2002 Council Bylaws The above acts have provisions regarding the creation of bylaws by local authorities.	The following documents in place and reviewed in accordance with legislative requirements: • Introductory Bylaw • Land Transport Bylaw • Public AmenitiesCemeteries Bylaw • Public Community Safety Bylaw • Wastewater Bylaw • Water Supply Bylaw • Stormwater Management Bylaw • Trade Waste Bylaw • Dog Control Bylaw • Solid Waste Management and Minimisation Bylaw • Freedom Camping Bylaw • Alcohol Licensing Fees Bylaw	Policy, Partnerships & Governance Manager	Not required – Council adopts the bylaws. Staff have appropriate warrants to enforce bylaws.	Consultation processes in Promapp	Y	Introductory Bylaw – due for review in 2030 Land Transport Bylaw - due for review in 2027 (currently underway) Public AmenitiesCemeteries Bylaw - due for review in 203424 (currently underway) Public Community Safety Bylaw - due for review in 203426 (currently underway) Wastewater Bylaw 2008 - due for review in 2029 Water Supply Bylaw 2008 - due for review in 2027 Stormwater Management Bylaw 2009 - due for review in 2027 Trade Waste Bylaw – due for review in 2030 Dog Control Bylaw - due for review in 2026 alongside the Policy on Dogs – see above) (currently underway) A bylaw review programme has been identified and is included in the policy register. Solid Waste Management and Minimisation bylaw – due for review 2029 Freedom Camping Bylaw - due for review 2028	Sandra

Council as a financially prudent public entity

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature	Responsible Staff Member
61	Construction Contracts Act 2002 Provides additional rules around retentions held by contracts for Contracts.	Restrictions on what can be included in contract retention clauses. There are accounting requirements for the holding of retention funds (Council can no longer hold retention funds as just part of our general council funds) There are requirements for regular reporting by the Principal to each Contractor and internally within the Principal's organisation on the retention funds held.	Finance and Business Services Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter.	N	Y	Retention funds are held separately from general funds, and process for regular reporting to suppliers is in place.	Larnia
62	Good and Services Tax 1985 This act provides the framework and rules for the payment of goods and services tax.	The Council must account for and pay GST	Finance and Business Services Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter.	GST – Invoice compliance	Y	To the best of staff's knowledge these matters have been complied with. Advice is sought from Tax Professionals as/when required (for more complex matters). An external review of Council's GST procedures was last undertaken in Feb 2015. Property transactions (or a sample thereof) are reviewed by our external auditors on an annual basis for compliance with GST requirements.	Larnia
63	Income Tax Act 1996 The main purposes of this Act are to define, and impose tax on, net income, to impose obligations concerning tax and to set out rules for calculating tax and for satisfying the obligations imposed.	The Council must deduct and pay to the Commissioner of Inland revenue the following taxes or levies: • ACC • PAYE • Fringe Benefit Tax • Withholding tax • Income tax (on dividends from CCOs) The Council must comply with disclosure and tax rules relating to the sale and purchase of land	Finance and Business Services Manager People, Safety and Wellness Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter.	FBT Return PAYE reporting and payment to IRD - mid month PAYE reporting and payment to IRD – end of month AP Withholding Tax Induction packs for new staff	Y	To the best of staff's knowledge these matters have been complied with.	Larnia Kate
64	Local Government Act 1974 The parts of the LGA 1974 which have not been repealed relate to fuel tax, roading powers and land drainage	Requirements for accounting of fuel tax are complied with under the act.	Finance and Business Services Manager	No delegation required in respect of these functions as Council is not exercising a power under the legislation – this is a compliance matter. Council has made other delegations for this Act.	No Processes	Y	To the best of staff's knowledge these matters have been complied with. An annual return is submitted to Hamilton City Council, the administrator for the Waikato Region's fuel tax pool.	Larnia
65	Local Government Act 2002 The purpose of this Act is to provide for democratic and effective local government that recognises the diversity of New Zealand	Compliance with the statutory disclosures required in the Long Term Plan, Annual Plan and Annual Report and associated regulations.	Finance and Business Services Manager	No delegation required as Council is not exercising a power under the	Consultation processes in promapp and AP,	Y	To the best of staff's knowledge these matters have been complied with.	Larnia Sandra

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature	Responsible Staff Member
	communities. The Act provides a framework and powers for local authorities to decide which activities they undertake and the manner in which they will undertake them; and promotes the accountability of local authorities to their communities; and provides for local authorities to play a broad role in meeting the current and future needs of their communities for good-quality local infrastructure, local public services, and performance of regulatory functions.		Policy, Partnerships & Governance Manager	legislation in these instances – this is a compliance matter.	LTP and AR processes.			
66	Local Government Borrowing Act 2011 The purpose of this Act is to facilitate the operation of the New Zealand Local Government Funding Agency Limited. The Act authorises local authorities to deal with the Funding Agency in a manner in which they would otherwise not be authorised to do so; and authorises or requires local authorities, in certain situations, to act in a manner in which they would otherwise not be authorised or required to act.	Compliance with the requirements for Local Authorities under the Act	Finance and Business Services Manager	No delegation required as Council is not exercising a power under the legislation in these instances – this is a compliance matter following a Council decision to use the LGFA.	No Processes	Y	To the best of staff's knowledge these matters have been complied with.	Larnia
67	Local Government (Rating) Act 2002 This Act provides local authorities with flexible powers to set, assess, and collect rates to fund local government activities, ensures that rates are set in accordance with decisions that are made in a transparent and consultative manner and provides for processes and information to enable ratepayers to identify and understand their liability for rates.	Compliance with the processes for establishing rating structures and striking/collecting rates.	Finance and Business Services Manager	Y	No Processes	Y	To the best of staff's knowledge these matters have been complied with. For the 2024/25 rating year, before adoption, Council obtained legal advice on the rates resolution, funding impact statement and Revenue and Financing Policy. An outstanding issue exists with the potential legality of the 50% discount applied to metered water rates for Matamata Farm Properties. Legally the discount may be better achieved through a remission policy. It is accepted the risk of legal challenge in respect of this matter is minimal.	Larnia

Council as a regulator and matters of compliance

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments	Responsible Staff Member
68	Airport Authorities Act 1966 Any local authority, with the prior consent of, and in accordance with any conditions prescribed by, the Governor-General by Order in Council, may establish, improve, maintain, operate, or manage airports (including the approaches, buildings, and other accommodation, and equipment and appurtenances for any such airports) and may acquire land for any such purpose either within or without its district or region. Any local authority empowered to carry out any undertaking under this section may carry on or cause to be carried on in connection therewith any subsidiary business or undertaking.	Compliance with requirements to operate as an airport authority under this Act. Section 6 of the Act enables airport authorities to grant leases and regulates matters concerning such leases.	Property Manager	Y	Yes – several process relating to the management of the MM Aerodrome, mainly The Standard Operating Procedures for the aerodrome	Y	MPDC coordinate a safety committee that includes representatives from the various user groups. These include aero club, gliding club, models, hangar owners, Walsh flying school, Sky Venture, parachuting clubs. This group meets quarterly to discuss health and safety and general operations.	Roger
69	Building Act 2004 The purpose of this Act is to regulate the building of structures in New Zealand, and deal with dangerous, insanitary and earthquake prone buildings.	Compliance with functions as the building control authority, building consents, swimming pool inspections, building warrant of fitnesses, dangerous insanitary and earthquake prone buildings – and associated regulations.	Community Protection & Compliance Manager Building Control Manager	Y	Section 75 certificate building act 2004 Several processes under Building accreditation module	N	To the best of our knowledge the vast majority of work is in compliance with the legislation. During 1 July 2023 2024 to 30 June 2024 2025 we processed 728 738 building consents. 655 689 of these were processed within statutory timeframes (99 93.4%). Council has been assessed by IANZ and the BCA has been confirmed as compliant and can continue issuing consents as a BCA.	Ryan Daniel
70	Building Research Levy Act 1969 This act provides for the authority for the Crown to collect building research levies	Payment of research levies in accordance with the Act	Building Control Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter.	Several processes under Building accreditation module	Y	The building levy is stated in Council's fees and charges and collected for every building consent over \$20,000, on behalf of the Crown.	Daniel
71	Burial and Cremations Act 1964 This act provides for the creation management and regulation of cemeteries by local authorities.	Management of Council cemeteries in accordance with the Act	Kaimai Valley Services Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter. Appropriate staff have been warranted to manage cemeteries.	Cemeteries Policy and procedures	Y	To the best of staff's knowledge these matters have been complied with.	Lance
72	Civil Aviation Act 1990–2023 This act sets out the functions, powers, and duties of participants in the civil aviation system	Compliance with duties under the act and co-operation with the CAA when required.	Property Manager	No delegation required as Council is not exercising a power under the legislation – this	Yes – several process relating to the management of the MM Aerodrome	Y	Non certificated airport. Small part of Pt 139 only. 1. Identify obvious hazards on the aerodrome.	Roger

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments	Responsible Staff Member
				is a compliance matter.			2. Make sure that the landing plate on the AIP shows any local hazards for aircraft. 3. Able to provide the director of CAA with record of annual aircraft movements The review of the safety management plan is underway at present with the user groups <u>New Act came into force April 2025</u>	
73	Dog Control Act 1996 This act provides for the regulation of dog control , registrations, offences etc.	Compliance with processes and carrying out of functions as the Dog Control Authority.	Community Protection & Compliance Manager	Y	Adding in a dog Annual registration process Unregistered dog Maintain existing records	Y	We received 786,759 animal control complaints during the period 1 July 2024³ to 30 June 2025⁴. Of these 724-757 (96.45%) were responded to within the assigned timeframes. This includes dogs and stock control complaints. These timeframes are as per the Long-Term Plan (these timeframes are not statutory).	Ryan
74	Impounding Act 1955 This act provides for Council and individuals to impound stock and for Council to operate a stock pound.	Compliance with processes and carrying out of functions as the pound keeper.	Community Protection & Compliance Manager	Y	Barking dog Impounding of dog Impounding of stock	Y	<u>Staff are currently reviewing the lease for the land behind the pound as there is not currently a permanent stock yard provided for at the pound.</u> To the best of staff's knowledge these matters have been complied with.	Ryan
75	Food Act 2014 The purpose of this Act is to achieve the safety and suitability of food for sale.	Carrying out the role of Council under section 19 of the act.	Community Protection & Compliance Manager	Y	Food Act 2014 verification Food premises health licence renewal	Y	All food businesses are operating under the Food Act 2014. Council and a Council office have maintained their accreditation as an agency and Officer respectively, to process National Programmes.	Ryan
76	Gambling Act 2003 This act regulates the issuing of gambling licenses in New Zealand	Carrying out Council functions in relation to gambling licences under the act and Council's policy	Community Protection & Compliance Manager	Y	No Processes	Y	Council in 2022-2025 have reviewed the Gambling Policy and as a result of this are in the process of have generated an application form and website page. <u>An application has been received and objected to under this policy, this is currently being worked through.</u>	Ryan
77	Hazardous Substances and New Organisms Act 1996	Carrying out the functions of the Council under the act.	Community Protection & Compliance Manager Safety and Wellness Team Leader	Y	Multiple processes relating to Hazardous Substances.	Y	All sites have inventories. Staff are trained in managing and handling hazardous substances. Although the act sets out Council's requirements, in practice the fire and police are the first responders and therefore take control of the site.	Ryan Kate
78	Hauraki Gulf and Marine Park Act 2000 The purpose of this Act is to— - integrate the management of the natural, historic, and physical resources of the Hauraki Gulf, its islands, and catchments: - establish the Hauraki Gulf Marine Park:	Compliance with the requirements of the Act requirements in the assessing resource consents	Planning Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter.	Assessed as part of a resource consent and included in the resource consent templates. There are promapp processes in	Y	Councilor Sainsbury and a staff member regularly attend the forum meetings. The Act's requirements are considered as part of the District Plan and applications for resource consent.	Nathan

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	- establish objectives for the management of the Hauraki Gulf, its islands, and catchments: - recognise the historic, traditional, cultural, and spiritual relationship of the tangata whenua with the Hauraki Gulf and its islands: - establish the Hauraki Gulf Forum.			To meet the requirements of the RMA we need to consider the HGMPA and there are delegations under the RMA which are relevant.	regards to resource consents.			
79	Health Act 1956 This act regulates drinking water standards and reporting requirements, requires Councils to provide sanitary services, and provides powers to deal with nuisances and insanitary sites.	Compliance with Water Services (Drinking Water Standards for New Zealand) Regulations 2022 made under S47 of the Water Services Act 2021 . drinking water standards/reporting	Assets & Projects Manager Water and Wastewater Manager	Y	Bacterial testing and result reporting for council water supplies	N	Council is taking a proactive stance towards full compliance with the Water Services (Drinking Water Standards for New Zealand) Regulations 2022 drinking water standards for New Zealand (DWSNZ). The previous drinking water standards are no longer applicable under the new Water Services Act 2021. The results for this year report against the new standards. Now there are Protozoal and Bacteriological Compliance requirements for, Te Aroha, Morrinsville, Matamata, Te Poi, Tahuna and Hinuera. Most water supplies achieved full compliance with the relevant DWQAR, particularly in smaller Level Two supplies. A small number of sites did not meet all rule requirements throughout the full compliance period. These included shortfalls in protozoal log credit compliance at Waterworks Road and Matamata South WTPs, and bacterial non-compliance at Tawari Street and Te Aroha WTPs, primarily due to isolated days of low free available chlorine or turbidity exceedances, or when instrumentation was not taken offline prior to testing CCPs MPDC's interim 2022/23 Annual report result shows a regression in compliance with the bacteriological standards (Part 4) upto December 2022. All networks missed compliance with Part 4 in December 2022 due to an incorrect number of samples being collected. The majority of networks have since been compliant with D2-3 requirements under the DWQAR. Similarly, compliance with protozoological standards (Part 5) has regressed due to the shift from monthly to daily compliance periods. Non-compliance against part 5 are technical in nature and the completion of the SCADA upgrade and implementation of CCP programming in the plants has significantly	Susanne Karl Darren – Talk to Nerida/Sarah Marsom she already collects this data for the AR

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments	Responsible Staff Member
							improved compliance with T2-3 rules of the DWQAR. We expect most plants to be compliant with T2-3 in the 23. All sites have now have DWSP to comply with the old 69Z requirements. These plans continue to be updated annually.	
		Carrying out functions as a local authority regarding nuisances and insanitary sites (Including health licences Hairdressers , Funeral Directors and Camping Grounds)	Community Protection & Compliance Manager	Y	This is recorded through the CRM system which there are processes for. We are currently in the process of developing an enforcement policy which will sit alongside the CRM process.	Underway Y	We are currently in the process of developing an enforcement policy which will sit alongside the CRM process.	Ryan
		Require local authorities to provide 'sanitary works' which includes services Council provides to the public (includes cemeteries and public toilets for example).	Assets & Projects Manager	N	No Processes	Y	Council has undertaken a sanitary services assessment of some of its 'sanitary works'. A report on these services was presented to Council at its COC meeting on 24 July 2019. Council has provided additional public toilets, ashes walls and burial space in response to the sanitary services assessment.	Susanne
80	Heritage New Zealand Pouhere Taonga Act 2014 This superseded the former Historic Places Act 1993. The purpose of the Act is to promote the identification, protection, preservation, and conservation of the historical and cultural heritage of New Zealand.	Compliance with the requirements of the act in relation to historic sites/buildings	Planning Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter.	This is assessed through the resource consent processes. There are promapp processes in regards to resource consents.	Y	Heritage buildings and archeological sites are considered as part of the resource consent and District Plan review process.	Nathan
81	Litter Act 1979 This act provides powers to Council to require the removal of litter.	Complying with the requirements of the act in carrying out powers as Litter Control Officers	Legal Counsel	Council staff have been warranted as litter control officers pursuant to the legislation.	No Processes	Y	In practice very little enforcement is carried out. Fly tipping in urban areas is often collected by KVS and by Fulton Hogan in rural areas. If and 'owner' can be identified they are sent a letter warning of consequences.	Ellie
82	Local Government Act 1974 and Transport (Vehicular Traffic Road Closure) Regulations 1965 The parts of the LGA 1974 which have not been repealed relate to fuel tax, roading powers and land drainage	Councils functions and powers in relation to roading and land drainage are carried out in accordance with the act. <u>The Transport (Vehicular Traffic Road Closure) Regulations 1965 outline the process for road closure for events.</u>	Roading Manager Assets & Projects Manager	Y	Road stoppage procedure Temporary Road Closure	Y	This is a PSO function in conjunction with AMS&P and generally applies to the sale of surplus land/acquisition of land for roads. The <u>two acts</u> has have a process that <u>the</u> roading team follows for any temporary road closures.	Mike van G Susanne
83	Local Government Act 2002 The purpose of this Act is to provide for democratic and effective local government that recognises the diversity of New Zealand communities. The Act provides a framework and powers for local authorities to decide which activities they undertake and the manner in which	Council's powers in relation to utilities and entry of land are performed in accordance with the act.	Property and Community Projects Manager	Y	KVS interruption to services KVS – district utilities asset sign in	Y	Involvement here is mainly to do with powers to enter land to undertake survey and investigation work. It will also enable contractors engaged by the council to undertake physical work.	Roger Ka#Darren Susanne

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments	Responsible Staff Member
	they will undertake them; and promotes the accountability of local authorities to their communities; and provides for local authorities to play a broad role in meeting the current and future needs of their communities for good-quality local infrastructure, local public services, and performance of regulatory functions. Council is required to consult if they are planning to sell or otherwise dispose of any parks.		Water and Wastewater Manager Assets & Projects Manager				No parks have been disposed of in the last year.	
84	Public Works Act 1981 This act provides the framework for Council to take land for the purposes of public works; it also provides the framework for the disposal of land no longer required for a public work.	Land is acquired for public works in accordance with the act Land no longer required for public works is disposed of in accordance with the act	Property and Community Projects Manager Legal Counsel Assets & Projects Manager	Y	Easements and covenants on reserve land Property disposal procedure Esplanade reserve deferral bond preparation	Y	To the best of staff's knowledge these matters have been complied with. Currently staff are going through one of these processes with the help of external lawyers. Staff are also working through some land purchases for different matters	Roger/Ellie Susanne/Mark
85	Racing Act 2003 This act provides for the preparation of a TAB licensing policy by Council, and other functions regarding racing in NZ by other bodies.	Carrying out Council functions in relation to TAB licences under the act and Council's policy	Community Protection & Compliance Manager	No delegations – only power is to consent to a Board venue, which can be undertaken as a Council decision.	No Processes	Y	In the last 10 years we have not received an application under the Racing Act. It was intended that we would write a process when the first application came in.	Ryan
86	Railways Act 2005 The purpose of this Act is to promote the safety of rail operations by stating the duty of rail participants to ensure safety; and authorising the Minister to make rules relating to rail activities; and clarifying the nature of approved safety systems established by rail participants restate and amend the law relating to the management of the railway corridor consolidate legislation relating to railways.	Complying with the requirements of Kiwirail in relation to railway corridors as provided for in the act.	Assets & Projects Manager Roading Manager KVS Manager 3 Waters Mangers	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter.	No Processes	Y	Any council work in the rail corridor has a kiwi rail staff member "watching over" Council staff undertaking work in a rail corridor use the following KiwiRail Permit to enter link below: https://www.kiwirail.co.nz/our-network/access-our-network/permit-to-enter/	Susanne Mike van G Lance Darren
87	Resource Management Act 1991 The purpose of this Act is to promote the sustainable management of natural and physical resources.	Implementation of the District Plan, processing of resource and other consents within statutory timeframes, investigation on breached of the District Plan and Act, including unreasonable and excessive noise complaints. Compliance with NES and NPS	Planning Manager	Y	Noise complaints (office hours) Entering after hours noise complaints Alert staff to a district plan or bylaw non-compliance relating to a property CRM process Resource Consent processes	Partial Compliance	We have a number of resource consent processes and delegations in place to ensure compliance. During 2023/24-2024/25 Council received 280-295 consents of those 239-272 (8592%) were processed with timeframe and 44-23 processed outside the timeframe	Nathan

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments	Responsible Staff Member
		Compliance with resource consents issued to Council	Assets & Projects Manager Water and Wastewater Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter.	N	Y N	Council has a number of wastewater discharge consents, water takes and stormwater comprehensive discharge consents issued from the Regional Council. Compliance with regional consents is monitored annually. Overall, MPDC maintains a high level of compliance (low risk non-compliances). Non-compliances are often technical and represent a low environmental risk. There has been a recent focus from Regional Council on stormwater and landfill consent performance, which has resulted in enforcement action against MPDC. MPDC is active in addressing these non-compliances particularly with regard to data and reporting. For 2024/25 Council did not receive any abatement notices, infringement notices, enforcement orders, or convictions for our wastewater and stormwater.	Susanne Karl Darren - Talk to Nerida/Sarah Marsom she already collects this data for the AR
		Compliance with the Regional Plan and Regional Policy Statement	Planning Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter. To meet the requirements of the RMA we need to consider the Regional Plan and RPS and there are delegations are under the RMA which are relevant.	This is assessed through the resource consent processes and is therefore included in the resource consent templates. There are promapp processes in regards to resource consents	Y	Council works closely with the Regional Council on both the Regional Plan and the RPS. Council became a s274 party to Plan Change One – Healthy River which is currently in the appeal phase.	Nathan
88	Reserves Act 1977 This act provides for the classification and management of public reserves	Management of reserves in accordance with the act. <u>This goes hand in hand with the Conservation Act 1987 as concessions are issued under the Reserves Act in accordance with the Conservation Act.</u>	Assets & Projects Manager	Y	Reserve management plan process	Y	All of Councils reserves are subject to a Reserve Management Plan. There is a programme to have these reviewed over the next few years. The general reserve management plan was adopted by Council in 2019.	Susanne/Mark

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							Relevant staff are also warranted and appointed as Rangers under the provisions of the Act. There has been no enforcement action taken under this Act during the past year. <u>Staff to investigate infringement provisions introduced into the Act.</u>	
89	Sale and Supply of Alcohol Act 2012 This act regulates the sale and supply of alcohol, including who can purchase it and where it can be sold and under what conditions – through licencing and inspection frameworks.	Compliance with requirements to issue licences and carry out inspections in accordance with the act.	Community Protection & Compliance Manager	Y	Application for new on/off/club liquor licence Application for renewal of liquor licence Alcohol hearing preparation Undertaking annual inspections of licensed premises	Y	We have a number of alcohol licenses/certificates processes and delegations in place to ensure compliance which are currently been reviewed. All unopposed licenses and certificates are signed off on the papers by the Chair of the District Licensing Committee with all opposed applications heard by the full Committee. Council reports in accordance with section 19 every year on our website.	Ryan
90	Search and Surveillance Act 2012 The purpose of this Act is to facilitate the monitoring of compliance with the law and the investigation and prosecution of offences in a manner that is consistent with human rights values by— - modernising the law of search, seizure, and surveillance to take into account advances in technologies and to regulate the use of those technologies; and - providing rules that recognise the importance of the rights and entitlements affirmed in other enactments, including the New Zealand Bill of Rights Act 1990, the Privacy Act 1993, and the Evidence Act 2006; and - ensuring investigative tools are effective and adequate for law enforcement needs.	Compliance with requirements to issue notices and record warrantless searches and otherwise obtain warrants in accordance with legislation.	Community Protection & Compliance Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter.	No Processes	<u>Underway</u> Y	<u>Currently reviewing the enforcement policy which will link into this.</u>	Ryan
91	Walking Access Act 2008 The purpose of this Act is to provide the New Zealand public with free, certain, enduring, and practical walking access to the outdoors (including around the coast and lakes, along rivers, and to public resources) so that the public can enjoy the outdoors; and to establish the New Zealand Walking Access Commission with responsibility for leading and supporting the negotiation, establishment, maintenance, and improvement of walking access (including walkways, which are one form of walking access) over public and private land; and types of access that may be associated with walking access, such as access with firearms, dogs, bicycles, or motor vehicles.	Compliance with the act where Council is the administering authority.	Assets & Projects Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter. Other decisions around declaring land as walk ways would be considered by Council.	No Processes	Underway	There are numerous paper roads within the district. There is currently no enforcement of the compliance in place and council deals with compliance on a one off basis where complaints have been received. Council has not to date been appointed as the controlling authority of any public walkways under the provisions of the Act. This ties into the Biosecurity (National PA Pest Management Plan) Order 2022.	Susanne
92	Waste Minimisation Act 2008	Carry out Council's functions to monitor waste disposal and	Solid Waste Lead	No delegation required as	No Processes	Y	Council has employed a Solid Waste Lead to ensure requirements under this	Louisa/ Susanne

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	The purpose of this Act is to encourage waste minimisation and a decrease in waste disposal in order to protect the environment from harm; and provide environmental, social, economic, and cultural benefits.	administer the waste minimisation levy in accordance with the act		Council is not exercising a power under the legislation – this is a compliance matter. Appropriate staff have warrants of appointment.			legislation are met such as the WMMP and waste levy spend.	
93	Weathertight Homes Resolution Services Act 2006 This act provides for an alternative process for home owners to resolve 'leaky building' claims	Disclosure of information as required under this act in LIMs Participation in the claims process under the act.	Customer Services Manager Legal Counsel	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter.	Handling Weathertight Homes Resolution Service (WHRS) Notifications Generate Lim report	Y	Documentation found on property files/council systems is included in the LIM Report and the Legal Counsel assess the information to provide a comment to be attached to the release of the file. Claim processes are managed by Council's Legal Counsel and assisted by the Group Manager Growth & Regulation and Building Manager.	Sheree Ellie
94	Utilities Act 2010 The purpose of this Act is to require utility operators and corridor managers to comply with a national code of practice that regulates access to transport corridors; and provide for the making and administration of that code.	Compliance with the code as required under legislation.	Roading Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter.	Corridor Access Request processes in Promapp	Y	<u>The Traffic Management Co-Ordinator (TMC) Reading Manager</u> manages the CAR (Corridor Access Request) system. <u>The National Code of Practice is version 3 updated October 2024</u> Under Section 2.7.1 of the Code of Practice Council is required to share works programmes with Utility Operators and also receiving planned works programmes from Utility Operators. Under 2.7.2 there is a requirement to participate in Liaison Meetings with all parties including internal departments to co-ordinate works programmes within the road corridor. The National Code of Practice for Utility Operators Access to Transport Corridors is currently out for review. Submissions close 29 September 2023. There is still no news on the review and updates	Mike van G
95	Council Bylaws	Implementation and investigation of breaches of Council bylaws - • Introductory Bylaw • Land Transport Bylaw • Cemeteries Public Amenities Bylaw • Public Community Safety Bylaw • Solid Waste Management and Minimisation Bylaw • Wastewater Bylaw • Water Supply Bylaw • Storm water Management Bylaw • Trade Waste Bylaw • Dog Control Bylaw	Community Protection & Compliance Manager Assets & Projects Manager Policy, Partnerships & Governance Manager	Y – under the LGA 2002 and warrants to various staff	This is recorded through the CRM system which there are processes for. We are currently in the process of developing an enforcement policy which will sit alongside the CRM process.	Underway	Currently reviewing enforcement policy which will link to this.	Ryan Susanne Sandra Ellie

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		- Freedom Camping Bylaw - Alcohol Licensing Fees Bylaw						