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

Kaupapataka Wātea | Open Agenda








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: **Friday 23 October 2026**
Wā | Time: **9:00**
Wāhi | Venue: **Council Chambers**
35 Kenrick Street
TE AROHA

NGĀ MEMA | MEMBERSHIP

He mema tūtahi | Independent Member

Tiamana | Chairperson: Jaydene Kana

Mema | Members: **He mema tūtahi | Independent Member**

To be confirmed

Koromatua | Mayor

Ash Tanner

Koromatua Tautoko | Deputy Mayor

James Sainsbury

Kaunihera ā-Rohe | District Councillors

Bruce Dewhurst

Andrew McGiven

James Thomas

Waea | Phone: 07-884-0060
Wāhitau | Address: 35 Kenrick Street, Te Aroha 3320
Īmēra | Email: governance@mpdc.govt.nz
Kāinga Ipuranga | Website: www.mpdc.govt.nz

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1 Whakatūwheratanga o te hui | Meeting Opening

The Tiamana | Chairperson is to open the meeting.

2 Karakia | Prayer

The karakia is to be performed.

3 Ngā whakapāha/Tono whakawātea | Apologies/Leave of Absence

At the close of the agenda no apologies had been received.

4 Pānui take ohorere | Notification of Urgent Business

Section 46A(7) of the Local Government Official Information and Meetings Act 1987 (as amended) states:

"An item that is not on the agenda for a meeting may be dealt with at that meeting if-

(a) The local authority by resolution so decides; and

(b) The presiding member explains at the meeting, at a time when it is open to the public,-

  (i) The reason why the item is not on the agenda; and

  (ii) The reason why the discussion of the item cannot be delayed until a subsequent meeting."

Section 46A(7A) of the Local Government Official Information and Meetings Act 1987 (as amended) states:

"Where an item is not on the agenda for a meeting,-

(a) That item may be discussed at that meeting if-

  (i) That item is a minor matter relating to the general business of the local authority; and

  (ii) the presiding member explains at the beginning of the meeting, at a time when it is open to the public, that the item will be discussed at the meeting; but

  (b) no resolution, decision or recommendation may be made in respect of that item except to refer that item to a subsequent meeting of the local authority for further discussion."

5 Whākī pānga | Declaration of Interest

Members are reminded of their obligation to declare any conflicts of interest they might have in respect of the items on this Agenda.

6 Whakaaetanga Mēneti | Confirmation of Minutes

Minutes, as circulated, of the Ordinary meeting of Komiti o te Mōrearea me te Tūmaru | Risk & Assurance Committee, held on 16 June 2026

7 Pūrongo me whakatau | Decision Reports

7.1 Schedule of Meetings and Draft Work Programme 2027

CM No.: 3221174

Te Kaupapa | Purpose

The purpose of this report is to provide the Committee with proposed meeting dates for 2027 and a draft work programme of reports.

Rāpopotonga Matua | Executive Summary

Annually, Council and Committees determine proposed meeting dates for the next year and a draft work programme of reports.

Note, Council and some other Committees are yet to determine their meeting dates. A full draft is attached for information but is subject to change.

Tūtohunga | Recommendation

That:

1. **The Schedule of Meetings and Draft Work Programme 2027 be received.**

2. **The Committee confirms the schedule of meetings and draft work programme of reports for 2027.**

Horopaki | Background

Committee	Proposed frequency	Proposed dates
Risk and Assurance Committee	Quarterly per annum.	16 February 2027 22 June 2027 20 October 2027 7 December 2027

Ngā Tāpiritanga | Attachments

A⇩. 2027 Meeting Planner

B⇩. Risk and Assurance Work programme 2027 (draft)

Ngā waitohu | Signatories

Author(s)	Tamara Kingi **Kaiārahi Kāwana | Governance Team Leader**	

Approved by	Sandra Harris **Pou Kaupapahere me te Kāwana | Policy and Governance Manager**	

Item 7.1

Attachment A

MPDC Meeting Planner 2027

Adopted:

	January		February		March		April		May		June		July		August		September		October		November		December		
SUN															1										SUN
MON					1										2						1				MON
TUES					2						1				3						2				TUES
WED					3	Workshop					2				4	Workshop	1	Workshop			3	Workshop	1	Workshop	WED
THURS					4		1				3	15th agenda close	1		5		2				4		2		THURS
FRI	1	New Year's Day			5		2	13th agenda close			4		2		6		3		1	12th agenda closes	5		3		FRI
SAT	2				6		3		1		5		3		7		4		2		6		4		SAT
SUN	3				7		4		2		6		4		8		5		3		7		5		SUN
MON	4	Day after New Year's Day	1	Auckland Anniversary	8		5		3		7	King's Birthday	5		9		6		4		8		6		MON
TUES	5		2		9		6		4		8		6		10	TMF	7		5		9		7	TMF RAC	TUES
WED	6		3	Workshop	10	Workshop	7	Workshop	5	Council (LTP)	9	Workshop	7	Workshop	11	Workshop	8	Workshop	6	Workshop	10	Workshop	8	Council	WED
THURS	7		4	16th agenda closes	11		8		6		10		8		12		9		7		11		9		THURS
FRI	8		5		12		9		7		11	22nd agenda closes	9		13		10		8		12		10		FRI
SAT	9		6		13		10		8		12		10		14		11		9		13		11		SAT
SUN	10		7		14		11		9		13		11		15		12		10		14		12		SUN
MON	11		8	Waitangi Day	15		12		10	19th agenda close	14		12	21st agenda close	16	25th agenda close	13	22nd agenda close	11	*20th agenda closes*	15	24th agenda close	13		MON
TUES	12		9	TMF	16		13	TMF	11	20th agenda closes	15	TMF	13		17		14	23rd agenda close	12	TMF	16		14		TUES
WED	13		10	Workshop	17	*Workshop TBC	14	Workshop	12	Workshop	16	Workshop	14	Workshop	18	*Workshop TBC	15	*Workshop TBC	13	Workshop	17	*Workshop TBC	15		WED
THURS	14		11		18	31st agenda closes	15		13		17		15		19		16		14		18		16		THURS
FRI	15		12		19		16	28th agenda closes	14		18	30th agenda closes	16		20		17		15	27th agenda closes	19		17		FRI
SAT	16		13		20		17		15		19		17		21		18		16		20		18		SAT
SUN	17		14		21		18		16		20		18		22		19		17		21		19		SUN
MON	18		15	24th agenda closes	22		19		17		21		19	28th agenda closes	23		20		18		22		20		MON
TUES	19		16	RAC	23		20		18		22	RAC	20		24		21		19		23		21		TUES
WED	20		17	Workshop TBC	24	*Workshop TBC	21	*Workshop TBC	19	Council	23	*Workshop TBC	21	*W/S TBC *CEPC TBC	25	Council	22	Council	20	RAC *W/S TBC	24	Council	22		WED
THURS	21		18		25		22		20	WMAC	24		22		26		23	WMAC	21		25		23		THURS
FRI	22		19		26	Good Friday	23		21		25	Matariki	23		27		24		22		26	7th Dec agenda closes 7th Dec agenda closes	24		FRI
SAT	23		20		27		24		22		26		24		28		25		23		27		25		SAT
SUN	24		21		28		25		23		27		25		29		26		24		28		26		SUN
MON	25		22		29	Easter Monday	26	ANZAC Day observed	24		28		26		30		27		25	Labour Day	29	8th Dec agenda closes	27	Christmas Day	MON
TUES	26	9th Feb agenda closes	23		30		27		25		29		27		31		28		26		30		28	Boxing Day observed	TUES
WED	27	Workshop TBC	24	Council	31	Council	28	Council	26	*Workshop TBC*	30	Council	28	Council			29		27	Council			29		WED
THURS	28		25				29		27				29				30		28				30		THURS
FRI	29		26				30		28				30	10th Aug agenda close					29				31		FRI
SAT	30		27						29				31						30						SAT
SUN	31		28						30										31						SUN
MON									31																MON
TUES																									TUES
	January		February		March		April		May		June		July		August		September		October		November		December		

Key		Public Holidays	**Workshop** *Frequency: 1st and 2nd Wednesday per month *3rd Wednesday is TBC*	**Council** *Generally: 4th Wednesday of every month*	**CEPC** Chief Executive Performance Committee *Frequency: Annual *informal as required*	**TMF** Te Manawhenua Forum *Frequency: bi-monthly*	**TMF Workshop** *Te Manawhenua Forum* *Frequency: on request*	**RAC** Risk and Assurance Committee *Frequency: Quarterly per annum*	**WMAC** Waharoa (Matamata) Aerodrome Committee **Frequency:** *2-3 meetings per annum*
Agenda Close dates			5 working days before workshop	7 working days before meeting	7 working days before meeting	7 working days before meeting	5 working days before workshop	7 working days before meeting	7 working days before meeting

Item 7.1

Attachment B

Item	Team		16 February 2027		22 June 2027		20 October 2027		7 December 2027
		Status	Comment	Status	Comment	Status	Comment	Status	Comment
Key			= complete		= scheduled		= incomplete		
Standing items									
Chairs update	PG								
CEO update	EA								
Quarterly Risk Report	PP				Include Business Continuity Plans				Include Business Continuity Plans
Top risks	Group Managers		Deep Dive Risks 5 and 6 Trust and Confidence Mana Whenua Partnership		No Deep Dives, top risks to be re-set		Deep Dive Risks 7 and 3 Stewardship Political Change		Deep Dive Risk 1 Delivery
Safety and Wellness update	PSW								
Review of significant projects and overall poprtfolio progress	Assets								
Compliance with consents	Assets								
Project Management Report	Assets								
Waikato Waters Ltd	Operations		Prioritisation Model for consultation in March						
Update on Work Programme	PG								
Annual Reports									
IT/web security audit	IT								
Insurance Programme	Risk								
LGOIMA Requests	Risk								
Delegations (Policy and Register)	Legal								
Legislative compliance assessment	Legal								
Risk Management Framework	Risk								
Setting Work Programme/Schedule of Meetings	PG								
Policy, Planning and Reporting Stocktake	PG						Complete overview		
Scheduled Reports									
Self assessment / Review of Charter	PG								
Long Term Plan / Annual Plan	PG		Draft LTP, Consultation Document review and Project update		Final review before Council adoption		Project update (Annual Plan 2027/28)		Project update (Annual Plan 2027/28)
Annual Report	PG				Project update		Final review before Council adoption		
Progress tracking on audit recommendations	PG								
Policy Review	Various		*Development Contributions Policy *Stock Control Strategy *Asset Management Policy						Risk Management Policy
Procurement Report	Risk								

7 Pūrongo me whakatau | Decision Reports

7.2 Review of Top Risks

CM No.: 3241459

Te Kaupapa | Purpose

To provide the Top Risks 2026/27 document to the Committee for endorsement and recommendation to Council for approval.

Please note that the Top Risks document is expected to be available for circulation on Monday 19 October.

Rāpopotonga Matua | Executive Summary

A Top Risks 2026/27 document has been developed and will be provided with this report for the Committee's consideration.

The Top Risks document builds on work done over the past few months, within the organisation and in Risk and Assurance Committee and Council workshop sessions, to review, confirm, and re-rate the Top Risks of the organisation.

That work has now been reflected, and extended, in a register that provides fairly comprehensive detail for each of the Top Risks identified, including Inherent, Residual and Risk Appetite ratings, detail of controls already in place, Key Risk Indicators that assist in determining the effectiveness of those controls, and further controls that could be implemented to further mitigate the risks.

There are 8 Top Risks proposed. The first workshop with Councillors and Risk and Assurance Committee members sought a rationalisation of the 11 Top Risks from the 2025/26 year and that has been achieved. The same workshop also sought a short descriptor title for each risk to assist easier referencing and recollection of the risks, and this has also been incorporated.

A 'Top Risk' is seen as a risk of any nature – strategic, operational, project – so significant, that it could result in the non-achievement of any or all of Council's strategic objectives. It is important to remember this when considering the identified risks – these are the key risks of the organisation. For that very reason, the Risk and Assurance Committee will closely monitor these risks on an ongoing basis. A summary table of these risks including an assessment of any change in trend of that risk will feature in each Quarterly Risk Report, together with a heat map visual showing where the Residual Risk sits relative to Risk Appetite. The Quarterly Risk Reports will also include Key Risk Indicator information and indicate progress on the implementation of additional controls. In addition to this reporting the Committee will carry out a 'deep dive' on each of these Top Risks, on a cyclical basis over the course of the year, providing the opportunity for further detailed examination of the management of the risk.

One of the important matters for Committee and Council consideration is the determination of Risk Appetite and it is important that this is given due consideration. This determination has been guided in this year's review by the recently adopted Risk Appetite Statement but it is still important for the appetite setting to be reviewed and confirmed. Of the 8 Top Risks it is noted that only one is currently at appetite, and two (Risk #4 Cyber, and Risk #8 Workforce and Safety) are noted in the Top Risks document as risks for which the currently determined Risk Appetite is considered unachievable. It is not necessarily surprising that most of the risks are currently outside appetite, they are the most significant risks to the strategic objectives of the organisation. However, it is important to consider the tension between achieving a certain appetite level in the context of the cost of the additional mitigations required to achieve that appetite. It may also be worth critically

reviewing and confirming the realistic appetite for the two risks mentioned when even considerable investment in mitigation is not expected to achieve the currently desired outcome.

Because responsibility for Enterprise Risk should be with the governors of the organisation, staff ask that the Committee confirm these risks and the proposed management of the risks, endorse the Top Risks 2026/27 document (including the risk and appetite ratings assessed within it), and recommend it to Council for approval.

A full review of the Top Risks document is proposed to be carried out annually.

Tūtohunga | Recommendation

That:

1. **The Committee receives and endorses the Top Risks 2026/27 document including any changes agreed by the Committee.**

2. **The Committee recommends the Top Risks 2026/27 document, including any changes agreed by the Committee, for the approval of Council.**

Horopaki | Background

In clause 6.5.1 of its Charter, the Risk and Assurance Committee has the responsibility to *"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."*

A key means of assisting in fulfilling this responsibility is for the key risks to achieving Council's strategic objectives to be identified, and the controls for managing those risks to be agreed and closely monitored on an ongoing basis at Committee level.

The Top Risks 2026/27 document attached to this report has been developed to assist this.

The document is proposed to have a life of a year, before it is comprehensively reviewed and re-agreed at this time next year. During the course of that year it sets the framework for the Committee's oversight of these key risks and much of the quarterly reporting to the Committee will be built around this framework.

It is recommended that following review and endorsement of the document by the Committee that it be recommended by the Committee for Council's approval. This is important in ensuring that the governors of the organisation take ownership responsibility of risk in the organisation, as they should, with the Committee assisting in this.

Ngā Take/Kōrerorero | Issues/Discussion

This document builds on work done over the past few months, within the organisation and in Risk and Assurance Committee and Council workshop sessions, to review, confirm, and re-rate the Top Risks of the organisation.

That work has now been reflected, and extended, in a register that provides comprehensive detail for each of the Top Risks identified, including:

- A short descriptor (in capital letters), then a fuller naming of the risk
- An identified Risk Owner – at Executive Team level
- A description of the risk and its consequences, noting it is crucial to properly understand the nature of a risk to manage it

- An Inherent Risk Rating, the assessment of the level of risk if no controls were in place to mitigate the risk
- Detail of the Controls that are already established and in place to manage the risk
- A set of Key Risk Indicators for each of the risks which are designed to assist in determining the effectiveness of the controls already in place. It is intended that these Key Risk Indicators are reported in Quarterly Risk Reports to the Committee, to assist the Committee's ongoing monitoring of the risk mitigation
- The Residual Risk Rating which is the assessment of the level of risk with the existing controls in place
- The Risk Appetite Rating which is an assessment of the level of risk the governors of the organisation are prepared to accept, noting the cost / benefit considerations and trade-offs in implementing further controls. In this year's review the Risk Appetite settings were guided by the new Risk Appetite Statement adopted by Council in July 2026, after recommendation by the June meeting of this Committee. It is important the Committee, and ultimately Council, is comfortable with the assessment of Risk Appetite and it is suggested that some focus is given to this at the meeting
- A Tolerance indication which essentially shows whether the assessed Residual Risk is within Risk Appetite or not. Only one of the eight risks is considered to be currently within appetite. A further five risks are considered to be currently outside appetite, but with appetite considered achievable with the successful introduction of the planned new mitigations. The other two risks are considered to be outside appetite and with appetite considered unachievable given the nature of the risk, and Council's inability to be able to fully respond in mitigating that risk due to cost or other practicalities.
- Detail of additional controls that could be implemented to further mitigate the risk and potentially either reach Risk Appetite or otherwise strengthen Council's Risk mitigation position. It is proposed that these be built into work plans throughout the organisation with implementation progress monitored where it is determined that implementation be within the year.

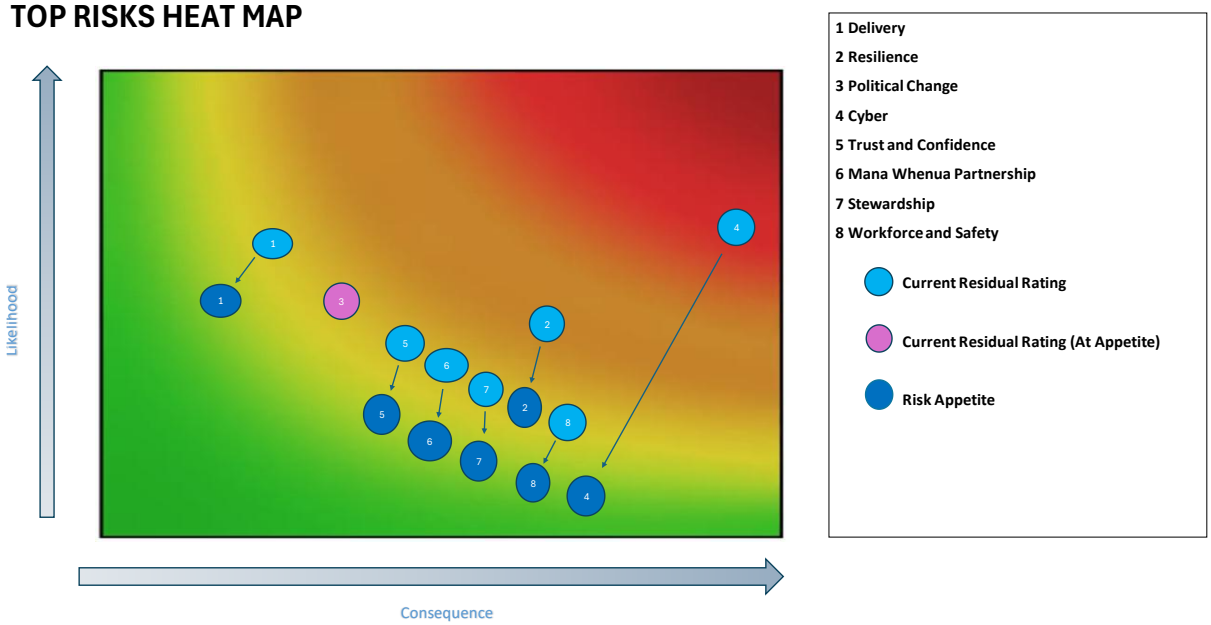
The Inherent and Residual risk ratings are determined based on the conventional standard approach of determining likelihood and consequence, both determined on a five-point scale, and the assessed risk rating coming from the combination of those two factors as set out in a risk rating matrix. The Appetite ratings are determined with reference to the recently adopted Risk Appetite statement and translated to the same five-point scale.

The Risk and Assurance Committee will closely monitor these risks on an ongoing basis. A summary table of these risks including an assessment of any change in trend of that risk is proposed to feature in each Quarterly Risk Report, together with a heat map visual showing where the Residual Risk sits relative to Risk Appetite. These are both shown below:

SUMMARY OF TOP RISKS

	1 Delivery	2 Resilience	3 Political Change	4 Cyber	5 Trust and Confidence	6 Mana Whenua Partnership	7 Stewardship	8 Workforce and Safety
INHERENT RISK RATING								
Consequences	High	High	High	Very High	High	High	High	Very High
Likelihood	Almost Certain	Almost Certain	Likely	Almost Certain	Likely	Likely	Likely	Likely
INHERENT RISK RATING	**VERY HIGH**	**VERY HIGH**	**HIGH**	**VERY HIGH**	**HIGH**	**HIGH**	**HIGH**	**VERY HIGH**
CURRENT RESIDUAL RISK RATING								
Consequences	Low	High	Moderate	Very High	Moderate	Moderate	Moderate	Moderate
Likelihood	Likely	Possible	Possible	Likely	Possible	Possible	Possible	Possible
CURRENT RISK RATING	**MODERATE**	**HIGH**	**MODERATE**	**VERY HIGH**	**MODERATE**	**MODERATE**	**MODERATE**	**MODERATE**
RISK APPETITE								
RISK APPETITE RATING	**LOW**	**MODERATE**	**MODERATE**	**LOW**	**LOW**	**LOW**	**LOW**	**LOW**
TREND IN RISK STATUS								
TREND	↔	↔	↔	↔	↔	↔	↔	↔

TOP RISKS HEAT MAP



The Quarterly Risk Reports will also show Key Risk Indicator information and an indication of progress on the implementation of additional controls.

The Committee will carry out a 'deep dive' on each of these Top Risks, on a cyclical basis over the course of the year, providing the opportunity for further detailed examination of the management of the risk.

Ngā Tāpiritanga | Attachments

There are no attachments for this report.

Ngā waitohu | Signatories

Author(s)	Ken Morris **Mōrearea, Kai-whakahaere ā Pakihi hoki | Risk and Business Excellence Advisor**	

Approved by	Kelly Reith **Hautū Tāngata me te Tutukinga | Group Manager People and Performance**	

8 Ngā Pūrongo Whakamārama | Information Reports

8.1 Chair's Update

CM No.: 3239950

Te Kaupapa | Purpose

The purpose of this report is for the Chairperson to update the committee on activities following the last committee meeting.

Rāpopotonga Matua | Executive Summary

Risk and Assurance Committee Chairperson, Jaydene Kana, in attendance to present the Chair's Update report (attached).

Reference links used in attached report:

- Mind the gap: Governing cyber security risks,
- Minimum Cyber Security Standards
- NCSC Cyber Security Framework.
- IoD - Cyber Risk: A practical guide

Tūtohunga | Recommendation

That:

1. The information be received.

Ngā Tāpiritanga | Attachments

A⇩. MPDC - RAC Chair Report - 141026

Ngā waitohu | Signatories

Author(s)	Stephanie Hutchins **Kaitohu Mātāmua Kāwana | Senior Governance Advisor**	

Approved by	Tamara Kingi **Kaiārahi Kāwana | Governance Team Leader**	

MATAMATA-PIAKO DISTRICT COUNCIL

RISK AND ASSURANCE COMMITTEE/KOMITI O TE MOOREAREA ME TE TUUMARU

OCTOBER 2026 – CHAIR REPORT

Teenaa koutou katoa ngaa rau rangatira maa,

Annual Performance Review

In accordance with Section 7.5 of this Risk and Assurance Committee's Charter, this Committee has the responsibility to: Annually review the performance of this Committee against [the] Charter, including recommendations to management on improved content or presentation of reports. This clause was included in the Charter, for the Committee to hold itself accountable for the responsibilities in the Charter. At the October hui, this Committee will have the opportunity to review the annual performance review questions used in the prior triennium, to complete the self-assessment survey. The Governance Team will then send the survey to Committee members, and the results will be considered at our December hui.

Cybersecurity Risk

Given the deep dive into our Strategic Risk on Cyber at the October hui, I have reshared my relevant takeaways in the previous triennium and some takeaways from the New Zealand Business Cyber Security Report 2026 published by Kordia:

<table>
<tr>
<td>OAG Forum on Governing cyber security risks

22 August 2025</td>
<td>Cyber security checklist for governors
Set clear expectations for cyber security risk management
▪ Ensure appropriate cyber security risk mitigation and incident response controls are in place
▪ Have the necessary and current capability to govern cyber security
▪ Invest the time to support cyber security

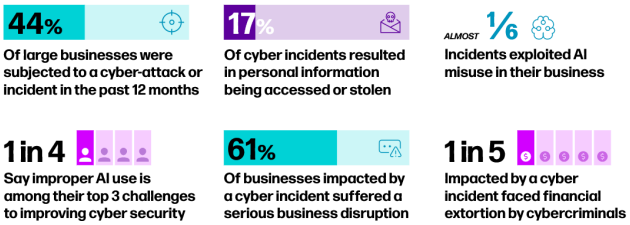
Some resources for governors in governing cyber security risks:
▪ Article: Mind the gap: Governing cyber security risks, including the checklist above.
▪ Standards: Minimum Cyber Security Standards and NCSC Cyber Security Framework.</td>
</tr>
<tr>
<td>Institute of Directors Webinar

7 August 2025

Privacy and cyber breaches: Lessons from front-line responders</td>
<td>The top 5 ways businesses were compromised in a cyber-attack and the top 5 impacts:
<table>
<tr><th>Method of compromise</th><th>Impacts of cyber-attack or breach</th></tr>
<tr><td>1. By an email phishing attack</td><td>1. Supply chain disruption</td></tr>
<tr><td>2. Through an unsecured website</td><td>2. Operational or business disruption</td></tr>
<tr><td>3. Through an unsecured application</td><td>3. Personally identifiable info accessed or stolen</td></tr>
<tr><td>4. Through a third-party attack or breach</td><td>4. Claim on cyber insurance</td></tr>
<tr><td>5. DDoS attack</td><td>5. Faced financial extortion by a cyber criminal</td></tr>
</table>
Suggestions and the IoD - Cyber Risk: A practical guide for governors' consideration:
▪ Include cyber-security as a standing agenda item and include on the risk register.
▪ Mandate a comprehensive breach response plan covering all critical assets and the threats they face. Test the plan through periodic exercises and live simulations to validate response times, communications protocols, technical controls and decision-making authority. Amend the plan to reflect lessons learned.
▪ Have clearly defined governance and escalation protocols and designate responsibility at each phase (preparation, detection, containment, recovery, post incident review).
▪ Determine the content and timing of reporting to governors.
▪ Even with best technology human factors including staff awareness and culture, clear roles and communications are often the weakest link, so governors should prompt management to support regular staff training, phishing simulations and post-breach debriefs.
▪ Asking pertinent questions, for example: How are emerging threats detected? Which third parties hold our sensitive data?</td>
</tr>
</table>

Item 8.1

Attachment A

New Zealand Business Cyber Security Report 2026 - Kordia March 2026	The main **highlights** of the of the survey of business leaders were:  How businesses were **compromised** in the cyber-attack/incident: ▪ 45% - By an email phishing attack ▪ 19% - Through an unsecured website or web application ▪ 19% - DDoS attack ▪ 18% - Through a third-party attack or breach ▪ 16% - Cloud misconfiguration or vulnerability ▪ 14% - Through an AI breach ▪ 14% - By a text (smishing) attack ▪ 12% - Through a business social media account ▪ 12% - Via an unpatched system or device ▪ 10% - By staff (intentional or accidental data leak) ▪ 8% - Through a vulnerable service or workstation application ▪ 6% - By a voice or video deepfake (vishing) attack Four **focus areas** for organsiations: **1. Securing identity key** ▪ Cloud services, remote work, and edge devices have dissolved traditional network boundaries, leading attackers to increasingly target identities rather than infrastructure. AI has further shifted the balance; social engineering is now highly targeted and uses voice and video media in addition to email. Once inside, weak identity controls allow attackers to take advantage of rapid privilege escalation and access to critical systems. *Strong identity security can significantly reduce risk by preventing account takeover, constraining lateral movement, and limiting damage when breaches occur.* **2. Complementary controls and continuous detection** ▪ Zero-day threats targeting common software components result in high volumes of impactful attacks. *Understand the type of threat faced by each asset and select complementary controls to detect and protect.* **3. Elevate cyber risk accountability and make informed choices** ▪ Globally, directors and executives are being held accountable for cyber resilience by shareholders and legislation. *A growing global drive for professionalism recognises that cyber security is complex and highly specialised. Make sure you are getting qualified advice and have set clear expectations of suppliers.* **4. Upskill your people for an AI-first world** ▪ The use of AI further exacerbates common cyber security risks. It is essential to raise awareness and implement controls to avoid costly incidents. *Set guidelines with staff about AI use. Create an AI use policy and empower change through agile process rather than shadow AI.*

No reira rau rangatira maa, teenaa koutou, teenaa koutou, teenaa koutou katoa.

Recommendation
That the Risk and Assurance Committee receive the report.

Jaydene Kana
Chair, Risk and Assurance Committee
14 October 2026

8 Ngā Pūrongo Whakamārama | Information Reports

8.2 Chief Executive's Update

CM No.: 3239952

Te Kaupapa | Purpose

The purpose of this report is for the Chief Executive to update the Committee on organisational matters relevant to the Risk and Assurance Committee's Terms of Reference.

Rāpopotonga Matua | Executive Summary

Chief Executive, Manaia Te Wiata, in attendance to present the Chief Executive's Update which is attached to the agenda.

Tūtohunga | Recommendation

That:

1. The information be received.

Ngā Tāpiritanga | Attachments

A⇩. CEO Update - October 2026

Ngā waitohu | Signatories

Author(s)	Manaia Te Wiata **Tumu Whakarae | Chief Executive Officer**	

Approved by	Manaia Te Wiata **Tumu Whakarae | Chief Executive Officer**	

Chief Executive Officer Report

Introduction

This report updates the Risk and Assurance Committee on matters within its terms of reference that are not otherwise covered on the agenda or where I have specific observations I wish to share with the Committee.

Waikato Waters transition, outcomes and residual risks

Transition governance and process
The transfer of Council's water and wastewater services to Waikato Waters Limited has been a significant undertaking.

Our internal Transition Group is led by Group Manager Community Places and Infrastructure Fiona Vessey and comprises staff from infrastructure, finance, people and wellness, health and safety, information technology, communications, customer services, legal and planning, risk and project management. The Group has coordinated the transition since September 2025, meeting regularly as a team. It has worked closely with Waikato Waters Ltd transition team leads and it is a credit to all involved that key milestones have been consistently met throughout the process.

By 1 October 2026:

- 31 staff who had solely worked in water or wastewater for Council were employed by Waikato Waters Ltd. Five staff did not transfer, three taking redundancy and two redeploying to other teams within Council.
- Agreement had been reached on the transfer of all assets, Waikato Waters taking over ownership and possession of the majority of these assets. In a small number of cases, work is still required to legalise the transfer of some assets.
- $53.5 million of waters debt was transferred to Waikato Waters Ltd. Council received a cash payment of $38.05 million from Waikato Waters Ltd. $18.78 million was applied to the repayment of Local Government Financing Agency debt that Waikato Waters did not want transferred. The balance being repayment of internal loans ($18.16 million) and transition costs ($1.1million).
- Contract, supply other agreements were transferred to Waikato Waters.
- Agreements for the ongoing provision of services by Council to Waikato Waters Limited (service orders) had been negotiated.

This programme of work has been significant and was additional to normal business. The transition group continues to operate to monitor the transition and resolve issues as they arise.

Service orders are an important part of the post-transfer operating model. They recognise that some services could not, or did not need to, transfer immediately. The Service orders cover for following:

- **Customer services and communications**, including receiving water and wastewater enquiries, faults, complaints and requests and coordinating information provided to customers;
- **Billing services**, including invoicing, revenue collection, customer billing enquiries, debt collection, adjustments, refunds and remittance of revenue;
- **Development services**, including development contribution administration and the customer-facing aspects of development and consent enquiries;
- **Operational technology support**, including hosting, access management and support for systems used by Waikato Waters; and
- **Operational support services**, including access to some supplier and support arrangements that could not be transferred or replaced before 1 October.

These arrangements allow services to continue while Waikato Waters develops its own systems and capability.

Risk
The main risks arise where Council provides services but Waikato Waters Ltd controls delivery and decisions. This is a significant change for Council staff, who must adjust from managing the service directly to supporting outcomes we do not control. The service orders have been essential to provide definition on roles and responsibilities

The orders provide a framework for managing the ongoing arrangements, but their effectiveness can only be confirmed through operation. The Transition Group will play a key role to monitor the arrangements.

Organisation structure review

In my June report I advised the Committee I had commenced a whole-of-organisation structure review, driven by three things:

- the transfer of water and wastewater services to Waikato Waters Limited
- Council's direction to be more enabling for our communities while improving efficiency and affordability; and
- a deliberate focus on changes that are within our control now, rather than waiting on wider local government reform.

The following is a summary of the main changes:

- Moving Community and Business Partnerships and Pou Tūhono | Iwi Relationships into the Kaitiaki, Partnerships and Development Group, alongside planning, building control, community protection and compliance, and emergency management. This is intended to better connect community, mana whenua, growth, development and regulatory work. This is a key tactical move to drive Council's directive for the organisation to be more enabling. The changes in this group have been completed and implementation is underway.



- Establishing a Business Excellence and Risk function, bringing together business improvement, process management, risk-related capability, procurement and in-house legal support. The team includes the establishment of a Business Excellence Hub, including coordinated administration, property services, fleet management and business support. It is expected that the Business Excellence and Risk team will coordinate the drive to find more efficiencies across the organisation. The establishment of this team will be completed over the next month, and work will start on priority areas.
- The disestablishment of the Kaimai Valley Services works unit following the exit of the Reticulation team to Waikato Waters and the creation of two new operational areas: Infrastructure Operations including works, stormwater and Refuse Transfer Stations, and Parks and Property. The new teams are largely established and operational, although there are some vacant positions.
- Strengthening infrastructure strategy and asset management, project delivery, project assurance, parks and facilities planning within a strengthened Assets and Projects function, to improve planning, prioritisation and delivery. Lifting our internal capability is expected to reduce our reliance on external resources. Recruitment for new positions is largely complete.

Risks

Now that implementation of the new structure is well advanced, the main risks are:

- Failing to deliver the outcomes that the restructure is intended to deliver. It will take time for results from the organisation changes to materialise. Council's direction for a more enabling and efficient organisation applies to all teams. We have established an accountability process whereby each team will report annually to Council on progress that has been made.
- Expense budgets being exceeded or revenue targets not being achieved. The organisational changes, the transfer of water and wastewater services and the provision of services to Waikato Waters have made the monitoring of financial performance more difficult. This has also flowed through to the budget setting process for the Long erm Plan. This possibility was identified in the 2026/2027 annual plan, and the risk can be mitigated to an extent in the current financial year due to the significant change in our debt position.

Local government reorganisation — Head Start process and operating pressure

In May the Government released a reform programme that includes two work streams:

- A "Head Start" process where councils had the option to submit proposals on the future form of local government for their area by 9 August 2026.
- A "Backstop" process for councils that do not participate in the "Head Start" process.

Council partnered with Hauraki District Council and Thames-Coromandel District Council to submit a proposal to form a Unitary Council based on the Waihou-Piako catchment.



On 24 September, the Minister of Local Government advised Council that no decisions will be made on individual Head Start proposals before the 2026 General Election. Instead, the focus will shift to resolving common design issues and implementing the new planning system, with regional spatial plans expected to inform future reform decisions. The Minister advised that the Government remains committed to simplifying local government and has confirmed that further reorganisation decisions will be considered after the election.

The Head Start process diverted internal resources from work programmes including the Long Term Plan. It also generated additional uncertainty for Council and Staff, already dealing with major legislative changes.

Risks

The September announcement allowed Council and Staff to refocus on key priorities, including the Long Term Plan. The Head Start process has been unsettling, creating tension in some relationships between Councils. At this stage the main risks arise from the uncertainty caused:

- To the Long Term Plan and planning in general
- To the sense of job security for staff, with potential flow-on impacts on morale.

The Executive team is conscious of these risks and is working with the wider leadership team to manage the situation.

External Member Remuneration Policy

Council requested that staff develop an External Member Remuneration Policy to promote transparency, consistency, and a clear framework for the remuneration of external appointees.

The draft policy was considered for inclusion on the Risk and Assurance Committee agenda; however, as the Committee Chair has identified a conflict of interest and significant portions of the policy would need to be redacted to enable meaningful discussion, it is considered that there would be limited value in formally presenting the policy to the Committee.

The Chair has reviewed aspects of the draft policy and provided informal feedback on matters outside of the identified conflict, which staff have considered in the development of the policy.

The policy has also been workshopped with elected members on two occasions and will be presented to Council for approval. Accordingly, the policy will not be formally reported to the Risk and Assurance Committee.

8 Ngā Pūrongo Whakamārama | Information Reports

8.3 Risk Update and Quarterly Risk Report - October 2026

CM No.: 3241261

Te Kaupapa | Purpose

The purpose of this report is to provide a risk management update and a quarterly risk report for the information of the Committee.

Rāpopotonga Matua | Executive Summary

Robust risk management is essential to Council achieving its strategic objectives and this Committee has responsibility for the oversight of enterprise risk management at Matamata-Piako District Council and the effectiveness of Council's risk management framework.

The Quarterly Risk Report has been developed to aid the Committee in its work. It provides a progress update on the 2026 Risk Management Work Plan and insights into recent work being carried out at Council in regard to managing life-safety risks in response to the findings of the Hon Paul Davison KC in his independent review into the Mount Maunganui Beachside Holiday Park landslide. It also provides a Top Risks update and a sector emerging risks scan.

The Top Risks update includes Key Risk Indicator (KRI) information in line with what has been provided in previous reports but reshaped to fit the proposed new 2026/27 Top Risks, as presented in another report in this agenda. Because the 2026/27 Top Risks document is not yet adopted the usual status update on the implementation of additional mitigating controls is not provided in this report, but that reporting will be resumed, in alignment with the new Top Risks document, at the December Committee meeting.

Tūtohunga | Recommendation

That:

1. **The report is received;**

2. **The Quarterly Risk Report October 2026 is received.**

Horopaki | Background

The Quarterly Risk Report has been developed to aid the Committee in its work.

The intention is this report will continue to be further developed over time as the key reporting mechanism on enterprise risk for the Committee and Council. For instance, with the KRIs, only some of the indicators are reported on at this stage, as reporting continues to be developed for the others.

Ngā Tāpiritanga | Attachments

A⇩. Quarterly Risk Report October 2026

Ngā waitohu | Signatories

Author(s)	Ken Morris **Mōrearea, Kai-whakahaere ā Pakihi hoki | Risk and Business Excellence Advisor**	

Approved by	Kelly Reith **Hautū Tāngata me te Tutukinga | Group Manager People and Performance**	

te kaunihera ā-rohe o
matamata-piako
district council



Quarterly Risk Report

October 2026

Executive Summary

- This report provides a progress update on the 2026 Risk Management Work Plan, including progress updates on the development of the Risk Management and Business Resilience Frameworks.
- An update is provided on a currently progressing piece of work which responds to the learnings from the independent review by Hon Paul Davison KC into the Mount Maunganui Beachside Holiday Park landslide. The work being carried out by staff is focussed on the life-safety risks that Council has influence over in this district and will establish a governance model for these risks and clear accountabilities to avoid the 'systemic failures' identified at Tauranga City and the risk of a similar tragedy.
- The Summary Table and Heat Map for the new set of 'Top Risks' proposed for the 2026/27 year are provided, along with the Key Risk Indicators reshaped to align with the newly proposed eight Top Risks.
- An emerging risks commentary is also provided, sourced from Aon.

Risk Management Work Plan 2026

te kaunihera ā-rohe o matamata-piako district council

The 2026 Risk Management roadmap was agreed by the September 2025 RAC meeting, and confirmed by the new triennium RAC in its December meeting.

Risk Maturity Assessment	Re-assess current levels of risk maturity to measure increases since initial assessment in 2025	Completed – as reported at June RAC meeting. The results were good with gains made in the strategy and governance space, and in culture development.
Embed Risk Management	Complete and adopt the Risk Management Framework and embed it in the organisation via training and awareness programmes, and intentional leveraging of a risk lens into organisational culture so it becomes “how we operate”	Significant work has been progressed on the refresh of Council’s Risk Management Framework, in line with the work programme. However, with a number of competing priorities this work is still progressing.
Business Resilience	Development of a Business Resilience Framework, further review of current Business Continuity Plans (BCPs) in critical activities to ensure adequacy, and development of a template that can be used for future iterations	A full refresh of 22 activity BCPs has been completed. These are current and focussed with all of them based on a new template. Work on the wider Business Resilience Framework will be completed following the completion of the Risk Management Framework work.

Management of Life-Safety Risks

te kaunihera ā-rohe o matamata-piako district council

In August, the findings of the independent review by Hon Paul Davison KC into the Mount Maunganui Beachside Holiday Park landslide, commissioned by Tauranga City Council were released. The report concluded that the loss of life in the landslide was preventable and identified systemic failures in risk management and hazard-response processes within Tauranga City Council. In particular it identified that the landslide risk was known, but not acted on (expert reports since 1999), that critical recommendations were not addressed (eg TARPs – Trigger Action Response Plans), and that multiple opportunities to evacuate up to 24 hours ahead were missed. The systemic failures included no clear risk owner, no escalation, recommendations not being tracked.

The report has attracted widespread public attention and Minister Watts has been clear in his expectations of Mayors and Chief Executives, that they review the report and consider its lessons – know where the risks are and act on them.

In line with this, initial sessions with the Executive team and a wide group of senior staff across the organisation have been held as we action a focussed piece of work on the life-safety risks that Council has influence over in this district. To date this has identified a number of life-safety risks and further work will continue to identify the information we have on these risks, and any significant gaps in knowledge. A governance model will be put in place over these risks and clear accountabilities established. We see that this can be managed in a similar way to our Health and Safety Critical Risks.

Staff will regularly report progress to this Committee and seek input as this work progresses.

Top Risks Update

te kaunihera ā-rohe o matamata-piako district council

This table and the heat map on the next page reflect the proposed new 2026/27 Top Risks which are the subject of another report on this agenda. The KRI reporting on the pages that follow are also aligned with these eight newly proposed Top Risks.

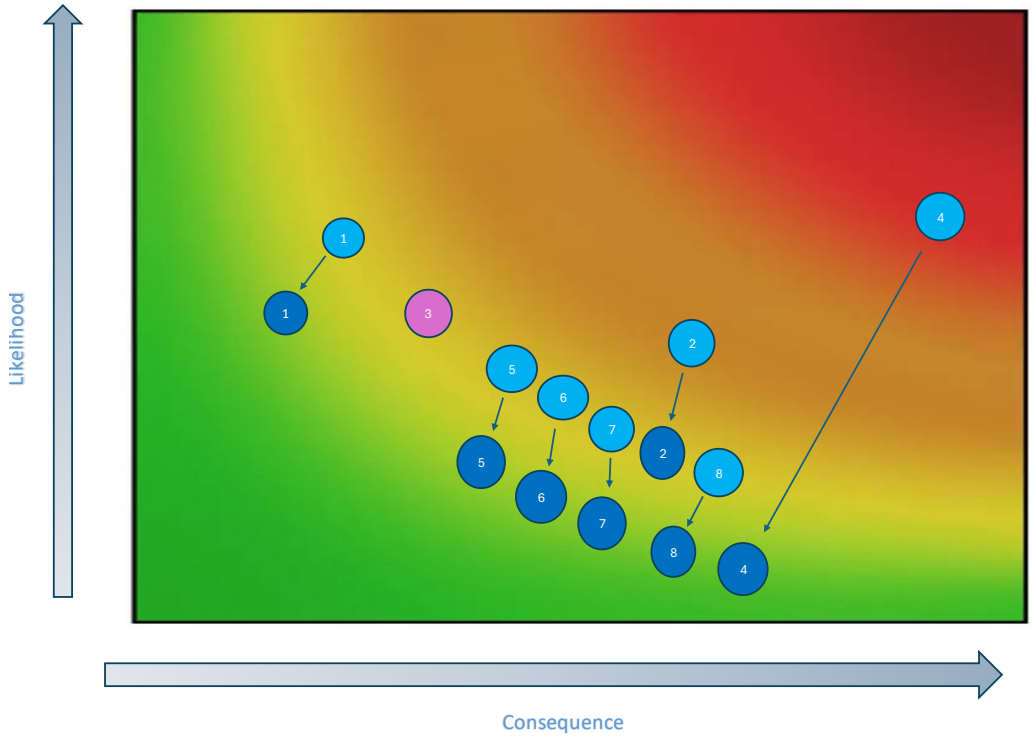
SUMMARY OF TOP RISKS

	1	2	3	4	5	6	7	8
	Delivery	**Resilience**	**Political Change**	**Cyber**	**Trust and Confidence**	**Mana Whenua Partnership**	**Stewardship**	**Workforce and Safety**
INHERENT RISK RATING								
Consequences	High	High	High	Very High	High	High	High	Very High
Likelihood	Almost Certain	Almost Certain	Likely	Almost Certain	Likely	Likely	Likely	Likely
INHERENT RISK RATING	**VERY HIGH**	**VERY HIGH**	**HIGH**	**VERY HIGH**	**HIGH**	**HIGH**	**HIGH**	**VERY HIGH**
CURRENT RESIDUAL RISK RATING								
Consequences	Low	High	Moderate	Very High	Moderate	Moderate	Moderate	Moderate
Likelihood	Likely	Possible	Possible	Likely	Possible	Possible	Possible	Possible
CURRENT RISK RATING	**MODERATE**	**HIGH**	**MODERATE**	**VERY HIGH**	**MODERATE**	**MODERATE**	**MODERATE**	**MODERATE**
RISK APPETITE								
RISK APPETITE RATING	**LOW**	**MODERATE**	**MODERATE**	**LOW**	**LOW**	**LOW**	**LOW**	**LOW**
TREND IN RISK STATUS								
TREND	↔	↔	↔	↔	↔	↔	↔	↔

Top Risks Update

te kaunihera ā-rohe o matamata-piako district council

TOP RISKS HEAT MAP



1 Delivery
2 Resilience
3 Political Change
4 Cyber
5 Trust and Confidence
6 Mana Whenua Partnership
7 Stewardship
8 Workforce and Safety

Current Residual Rating

Current Residual Rating (At Appetite)

Risk Appetite

Top Risks Update

Key Risk Indicators

te kaunihera ā-rohe o matamata-piako district council

Key Risk Indicators (KRIs) provide assurance that the controls for our Top Risks are in place and working. This section of the report shows KRI information in line with what has been provided in previous reports but reshaped to align with the proposed new 2026/27 Top Risks, as presented in another report in this agenda. We'll continue to report KRIs quarterly so the Committee can have confidence that our controls are either working well, or we are aware and can intervene if they aren't.

Delivery (Risk #1)

Regulation and Compliance

Taumata Arowai

Pohomihi Water Supply

At the 1 October 2026 point of transfer to Waikato Waters Limited, Council had completed all deliverables required by Taumata Arowai in relation to the Te Aroha Pohomihi water supply. The required compliance pathway plan was finalised and provided to the Authority, together with evidence of confirmed funding. The completed deliverables were:

1. A written plan detailing the programme of works for effective treatment barriers, or an alternative compliance pathway, for the Pohomihi raw water connections was completed and submitted.
2. Evidence of confirmed funding was included with the plan provided to the Authority within the required timeframe.

The supporting matters required to enable implementation and transfer were also completed and documented as follows:

1. The Waikato Regional Council consent constraints and abatement notice requirements were fully assessed, and the available consent variation and renewal pathways were documented for implementation.
2. Implementation responsibilities, risks, supporting information, and ongoing actions were aligned with Waikato Waters Limited and incorporated into the transfer arrangements.

Waikato Waters Limited's preference for the treated water line option was recorded, and all information needed to progress the final solution was included in the completed handover. Waikato Waters will now assess Council's preferred option for further discussion with Taumata Arowai.

Waikato Waters has requested that Council provide a letter to affected residents outlining the transfer of waters services as well as confirmation of Council's preferred option. Waikato Waters will then engage with residents.

Water Safety Plans

Staff have continued to work on the various Water Safety Plan updates and had made good progress on date of transfer. Taumata Arowai have been provided the latest updates for review and feedback and will now liaise directly with Waikato Waters.

Top Risks Update
Key Risk Indicators

te kaunihera ā-rohe o matamata-piako district council

Waikato Regional Council

There were no formal resource consent enforcement actions by Waikato Regional Council (WRC) during the period 1 May through to 30 September 2026. Relationship meetings with WRC continued throughout that period and remained positive. WRC will now be dealing directly with Waikato Waters Ltd.

Mirroring the previous reporting period, the Water and Wastewater team managed several significant weather events during these months and implemented a range of interventions, including increased discharges, to prevent plant failure and avoid adverse environmental effects. All interventions were notified to Waikato Regional Council (WRC) and were accepted as precautionary measures, with no enforcement action taken.

Up to the point of service transfer, Council engaged with Waikato Waters Limited regarding the significance of wastewater risk and the need to advance a desludging strategy for ponds nearing capacity, particularly at the Te Aroha and Matamata plants. Waikato Waters Limited has been provided with all Council investigation and remediation reports and material. Waikato Waters is fully aware of the potential consequences of the risk and will undertake further investigation and risk assessment as part of ongoing work program planning and prioritisation.

Backflow management in our Water reticulation systems

Although Taumata Arowai had not raised this as an issue, compliance staff continued up to the point of Waikato Waters service transfer to recognise and manage backflow as a risk to the water network. Identified actions continued throughout this period, including work to address the significant backlog of properties yet to provide customer-supplied proof of annual inspection and device certification. This remained a lengthy but necessary exercise to demonstrate and maintain a high level of compliance.

Strategy development remained ongoing at the point of transfer. Work undertaken included planning for a comprehensive survey of existing devices across the district, confirmation of device risk classifications, identification of areas where backflow protection may be required to reduce contamination risk, and documentation of procedures to better manage customer interactions and facilitate and encourage the provision of certification evidence. The developing approach also included engagement and education for property owners.

All work completed in this area, together with the current risk information, backlog details, and proposed actions, was handed over to Waikato Waters Limited for incorporation into a wider backflow prevention assessment and remediation programme covering all current participating Councils.

Top Risks Update

Key Risk Indicators

te kaunihera ā-rohe o matamata-piako district council

Standard Operating Procedures (SOPs) for Treatment Plant Operations
From 1 May up to the point of water service transfer to Waikato Waters (30 September 2026), the team continued to update the Standard Operating Procedures for all treatment plants, apart from Lockerbie Water Treatment Plant and Morrinsville Wastewater Treatment Plant, where the SOPs were already up to date and fit for purpose. Responsibility for the remaining actions now sits with Waikato Waters Limited. These actions comprise completing the SOP reviews and updates; assessing operational staff competency; continuing implementation of the Licence to Operate framework; aligning current SOPs within the LTO framework and WWL's relevant business process management platform; establishing appropriate cross-referencing capability; and determining whether external support is required. WWL will incorporate these actions into its relevant business process management platform and associated operational processes.

Vulnerability of Networks	
Wastewater reticulation—Overflows	A comprehensive register of wastewater overflows, including wet weather, dry weather, and burst-related events, continued to be maintained during the period 1 May to 30 September 2026 when water services transferred to Waikato Waters. As per the last reporting period, several significant weather events placed pressure on the wastewater network and contributed to overflow risk between May and September. Over this period there were approximately 4 overflows recorded and reported to WRC. During 2025/26 Council notified Waikato Regional Council of a total 26 wastewater-related incidents or events as required under its consent and regulatory obligations. All incidents were investigated, reported, and managed with appropriate corrective actions where required. Council received no abatement notices, infringement notices, enforcement orders, or convictions during that year, or during the subsequent period leading up to transfer of services to Waikato Waters.
Wastewater reticulation—Modelling	Comprehensive wastewater modelling for the Matamata and Morrinsville networks was completed in 2024. This work, including the identification of network vulnerabilities, has informed network master planning to support growth and resilience. In addition, the modelling has been used to inform and develop the forward programme of wastewater network renewal works, which has now been transferred to Waikato Waters.

Top Risks Update

Key Risk Indicators

Water Treatment and Supply	Turbidity during high river flows continues to pose a treatment risk, and shutdowns at the Tills Road, Matamata water treatment plant remain a relatively common issue. From 1 May right up until the transfer of services to Waikato Waters on the 1st of October several severe weather events affected the plant and placed pressure on operations. Whilst continuity of supply was not affected, there remained a number of occasions where customers reported reduced pressures. The Matamata situation is somewhat complex due to hybrid supplies as well as the need to supply Waharoa. Waikato Waters has been fully briefed on the situation and will work with transferred staff to investigate longer term mitigation measures. Districtwide, reservoir storage continues to provide a reasonable level of resilience. However, as severe weather events become more frequent, this resilience will be increasingly tested, and even supplies supported by supplementary bores are likely to be affected over time. These challenges are well understood by Waikato Waters, and it is anticipated that relevant planning activities will encompass appropriate treatment, storage, and network resilience strategies.
Transport Networks	Two known points of vulnerability exist, both on the Waihou River Flood Plain. These sections of road may have to be closed for short periods of time once or twice a year. Alternative routes exist and because this is flood plain remedial works are not possible.

Top Risks Update

Key Risk Indicators

te kaunihera ā-rohe o matamata-piako district council

Resilience (Risk #2)

Emergency Management — Current Status

- ✓ Regular CDEM update reports continue to Council and the TMF. There are also Council reports following significant events where we have activated. So far this calendar year Council CDEM resource has responded to three weather events and have also supported Ōtorohanga and Waipā with their response. Council is continuing to work with marae through the Marae Akē Akē Akē initiative.
- ✓ The Co-ordinated Executive Group has approved the shared performance measures for the upcoming LTP.
- ✓ The Emergency Management Act 2026 gained royal assent on 5th September 2026 and staff are working through the new legislative requirements.

Critical positions:

Controller	Two qualified staff members are local controllers
Recovery Manager	Two qualified staff members are local recovery managers
Welfare Manager	One qualified staff member is a welfare manager
Response Manager	Two experienced staff members
Emergency Management Officer	One experienced staff member

Top Risks Update

Key Risk Indicators

te kaunihera ā-rohe o matamata-piako district council

Climate Response — Current Status	
Progress made on Climate Impacts Rivermap priority actions	The Draft Climate Resilience Strategy and Draft Waste Management and Minimisation Plan were both adopted at the August Council meeting for public consultation. At the time of writing the consultation period had three days left to run, with four submissions received to date on the Climate Resilience Strategy and 22 submissions received to date on the Waste Minimisation and Management Plan. Next steps will be for Council to consider the submissions, make any final adjustments and then adopt the final versions after which implementation planning can begin. The Climate Risk Assessment is currently being integrated into the Asset Management Plans as part of the Long Term Plan process.
Identified gaps in data and in existing plans and strategies	An implementation plan for the Climate Resilience Strategy will need to be developed once the final version of the Strategy is adopted.
Rising costs for infrastructure maintenance, repair and renewal (natural hazard) Increase in Customer requests related to climate change dynamics, e.g. storm, flooding, heat	Processes yet to be put in place to track these. It is likely that useful data is already being collected, the task will be to collate this information from across Council in a way that will help inform a holistic understanding of impacts over time.
Claims against Council in relation to climate impact matters such as development in areas with identified / identifiable hazards	No change since last update.

Top Risks Update

Key Risk Indicators

te kaunihera ā-rohe o matamata-piako district council

Customer perception of preparedness for climate impact via Annual Resident Survey [Note that preparedness has not been measured but whether Council should take leadership has been]	**In the 2024/25 Annual Residents Survey*:** 64% of residents state that it is *Important for Council to take a leadership role in Climate Change response for our community*. This opinion is significantly stronger among respondents who have lived in the district for 6-10 years (75%) compared to those who have lived in the district for over 10 years (58%). ***This is still the latest information, as the question was only asked for one of the three years of the LTP.**
Emissions inventory showing change in emissions	Most recent information:

Emission source	FY21	FY24	Increase or Decrease FY21 to FY24
Top 5 emission sources TCO2-e			
Wastewater	1274.4	1544.7	▲
Electricity	756.2	506.0	▼
Diesel	403.9	481.6	▲
Petrol	69.9	96.8	▲
Natural Gas	62.9	67.5	▲
Total emissions TCO2-e			
Total over all sources	2,670.2	2,803.8	▲

Top Risks Update

Key Risk Indicators

te kaunihera ā-rohe o matamata-piako district council

Political Change (Risk #3)

Legislative Tracker

Council has developed a legislative tracker tool (the tracker) to monitor open and upcoming (and closed) opportunities for Council to submit on bills, regulations, and other consultation processes. The tracker provides space for relevant Council staff to input feedback or status updates on submission responses. The tracker is updated and shared each Friday with Third Tier Managers and the Executive Team to maintain a consistent source of updates. The tracker provides a central, accessible record of submission opportunities relevant to Council's work. Without this, opportunities to submit feedback risk being missed due to dispersed information and varying deadlines. The tracker enables timely identification of issues, clearer allocation of responsibilities, and better coordination across teams.

Council is implementing Complywith. This system sends notifications and information about new legislation. It is planned this will replace the Legislative Tracker (which is currently a manual process) once Complywith is fully setup and allows for reporting.

Opportunities OPEN for submission (at 2/10/26) and as detailed in the table below	Anticipated additional UPCOMING opportunities for submission (at 2/10/26)
8	0

Top Risks Update

Key Risk Indicators

te kaunihera ā-rohe o matamata-piako district council

Current/recently open opportunities for submission (refer last column / * at foot of table for submission intentions)					
#	**Name of Initiative**	**Agency engaging**	**Due date**	**Submission intention**	**Description**
1	**Testing the approach to the National Policy direction** https://consult.environment.govt.nz/new-planning-system/testing-the-approach-illustrative-npd/	MCERT	16 October	T	Invites feedback on the Illustrative National Policy Direction (NPD), a key component of the proposed new planning system. The results will inform the development of a draft statutory NPD, once the Planning Act and the Natural Environment Act are enacted.
2	**Proposed National Wastewater Standards for Odour and Metals** https://www.taumataarowai.govt.nz/home/articles/have-your-say-on-proposed-national-wastewater-standards-for-odour-and-metals	Taumata Arowai	22 October	No action	Consultation on two national environmental performance standards relating to odour and metals discharged to wastewater.
3	**Building Amendment Bill** https://bills.parliament.nz/v/6/ae8d569d-871d-4d61-c816-08ded59a19e9	Transport and Infrastructure Select Committee	15 November	T	Bill introduces a regime of proportionate liability for defective building work and makes changes to better enable the voluntary aggregation of building consent authorities)
4	**Local Government Rating (Rate capping) Amendment Bill** https://bills.parliament.nz/v/6/242b9208-aa6e-49be-94ce-08df0234fb92	Finance and Expenditure Select Committee	Public *"encouraged to share views by 1 December"*	T	Introduces a target range for movements in rates (as measured by a formula set in legislation). The range will be set by the Minister of Local Government. Rates set to fund water services in whole or in part are excluded from the calculation.
5	**References to Te Tiriti/Treaty of Waitangi (Standardisation) Amendment Bill** https://bills.parliament.nz/v/6/c3dc4c20-890f-4723-5ff9-08df12a93e9f	Justice Committee	Public *"encouraged to share views by 1 December"*	TBC	One of three Bills giving effect to the Government review of treaty clauses in legislation. This Bill is described as *"implement(ing) a standardised drafting approach to descriptive Treaty provisions and references to the Treaty in legislation without substantively changing their legal effect."*

Top Risks Update

Key Risk Indicators

6	**References to Te Tiriti/Treaty of Waitangi (Strength of Legislative Obligation) Amendment Bill** https://bills.parliament.nz/v/6/7abf834b-abcd-416c-5ffa-08df12a93e9f	Justice Committee	Public *"encouraged to share views by 1 December"*	TBC	One of three Bills giving effect to the Government review of treaty clauses in legislation. This Bill is described as *"amend(ing) the weighting of te Tiriti o Waitangi/the Treaty of Waitangi provisions in legislation to a single standard of "take into account".*
7	**References to Te Tiriti/Treaty of Waitangi (Repeals) Amendment Bill** https://bills.parliament.nz/v/6/fefe6e8d-9213-459e-5ffb-08df12a93e9f	Justice Committee	Public *"encouraged to share views by 1 December"*	TBC	One of three Bills giving effect to the Government review of treaty clauses in legislation. This Bill is described as *"repeal(ing) statutory references to the principles of te Tiriti o Waitangi/ the Treaty of Waitangi in a number of Acts."*
8	**Issues Paper: Review of the Dog Control Act** Not online as of time of writing – copies have been sent to all councils by MCERT.	MCERT	2 November	T	Seeks feedback on how effectively the current legislative framework is operating and where it could be improved.
* M = MPDC submission made/intended R = Regional submission (Waikato Councils) T = Taituara submission					

Top Risks Update

Key Risk Indicators

te kaunihera ā-rohe o matamata-piako district council

Te Ohu Takatū Anamata (Future Ready) meetings from 1 July 2025 to 31 August 2026	This group of key staff has met each month to consider local government reform, climate resilience, Waikato Waters Limited transition, Resource Management, Building and Emergency Management, Holidays Act changes, Privacy legislation, and fuel supply issues.	
Active participation in regional and national working groups 1 July 2025 to 31 August 2026	**LGNZ Rural / Provincial**—Nov 2025; Feb, May, Aug 2026 **LGNZ Zone 2**—Nov 2025; Mar, May 2026 **Waikato Mayoral Forum**—Nov 2025; Jan, Mar, Apr, May, Jun, Aug 2026 **Taituarā CE Hui** —Jul, Aug, Oct, Dec 2025; Jan, May 2026 **Eastern Waikato Regional Leadership Group** (with Govt agencies) —Jul and Aug 2025 **Waikato CEs Forum** — Aug, Oct, Nov, Dec 2025; Feb, Mar, Jun, Aug 2026	**Regional Spatial Plan (Future Proof) related:** Future Proof Implementation Committee (FPIC) Workshop—Aug 2025 Future Proof / Smart Growth—Aug 2025; May 2026 Chief Executive Advisory Group (CEAG)—Aug 2025; Feb, Mar, Jul 2026 Future Proof Implementation Committee (FPIC)—Sep, Dec 2025; Feb, Apr, Jun, Aug 2026 **Waikato Waters Limited Shareholder Forum** – Jan, Mar, Apr, Jul, Aug 2026 **Simplifying Local Government (Waikato and East Waikato) –** May, Jun, Jul 2026

Top Risks Update

Key Risk Indicators

te kaunihera ā-rohe o matamata-piako district council

Cyber (Risk #4)

SAM for Compliance* Score	
September 2026**	84.12%
September 2025	85.05%
September 2024	75.36%
Year-on-Year	-0.93% (prior year = 9.69%)

*The SAM acronym originally stood for Self Assessment and Monitoring

** This change does not represent a deterioration in technical security controls or a significant increase in cyber risk exposure but rather reflects a more accurate assessment of the maturity and effectiveness of user awareness controls. Currently reliance is placed on induction training. A new ongoing and targeted phishing education programme is about to be rolled out and once in place will allow this score to increase.

Privacy Breaches Update to cover May 2026 to August 2026 period	
2x accidental emails sent to incorrect recipients by MPDC staff	All accidental releases were followed up, material retrieved and apologies provided
Website Breaches – as previously reported More detailed information to be supplied by Digital Services Manager	A range of mitigating actions and steps have been taken to monitor and respond to breaches and suspected attempted breaches
Accidental incidents like the two identified are notified via self-reporting, which is encouraged, and there are very few staff who repeat the error. The high level of self-reporting is due to the support that managers and team leaders give to encourage reporting and their active promotion of 6-monthly training and refreshers. All events are assessed against the required 'serious harm' threshold and analysed with a view to constantly improving our systems and processes. Web breaches occur mostly in covert ways, the nature of them is to endeavour to not be noticed. Vigilance, on-going awareness and good communication and internal reporting of odd or unusual behaviours within systems has proven to be effective to date. Along with taking prompt actions and security focussed responses. All of the management tools we have applied have controlled and significantly reduced exposure of any personal information.	

Top Risks Update

Key Risk Indicators

te kaunihera ā-rohe o matamata-piako district council

Independent Cybersecurity Audit		
The results of the independent Cybersecurity review conducted by KAON SecurITy were presented to the Risk and Assurance Committee in a Public Excluded item at its September 2025 meeting. A 2025/26 Improvement Plan was identified from the review which originally included three workstreams. The last of the workstreams has now been completed (as noted below).		
Workstream	Current %	Comment
MFA (Multi-factor Authentication) Coverage	100%	The previously outstanding Serv-U service concerns have been mitigated through geographic access restrictions, a dedicated protection policy and intrusion-prevention controls. The workstream is now complete.

Top Risks Update
Key Risk Indicators

te kaunihera ā-rohe o matamata-piako district council

Cybersecurity Update

Reporting sources: Microsoft Defender for Office 365, Sophos Endpoint Protection and Sophos XGS Firewall

Executive Summary

Security controls detected and responded to email, endpoint and network threats during the reporting period. No email-borne malware was delivered, all endpoint malware detections were remediated, and malicious source IP addresses associated with firewall detections were blocked using country-based controls. No successful intrusion or resulting system compromise was identified in the available reporting.

Email Security

Microsoft Defender for Office 365 recorded 9,541 combined spam, phishing and malware detections between 9 July and 6 October 2026.

Classification	Messages	Outcome
Spam	5,927	37 reached inboxes (0.6%)
Phishing	3,583	17 reached inboxes (0.5%)
Malware	31	None delivered
Total detections	**9,541**	

Spam and phishing emails that reached user inboxes and were subsequently reported were investigated, and the associated senders were added to the blocked users list to help prevent further delivery.

Endpoint Protection

Sophos Endpoint Protection recorded 56 malware events and 8 potentially unwanted application (PUA) events. All malware detections were remediated automatically. Most detections related to webshell artefacts identified during website compromise investigations rather than active malware infections on end-user devices.

Firewall Protection

Between 1 May and 31 August 2026, the Sophos XGS Firewall recorded 86 intrusion-detection hits. Most activity was automated internet scanning. The firewall detected the malicious activity, and malicious source IP addresses were blocked using country-based controls.

Detected activity	Hits
CensysInspect network scanning	62
Spring Boot Actuator access attempts	14
Malformed TCP-header events	6
Sensitive web-server file access attempts	4
Total	**86**

Overall Assessment

The available evidence indicates that layered security controls operated effectively during the reporting period. Email malware was prevented from reaching users, endpoint malware detections were remediated, malicious source IP addresses were blocked, and senders associated with reported spam and phishing emails were added to the blocked users list. Continued monitoring and review of email, endpoint and firewall detections remain appropriate.

Top Risks Update

Key Risk Indicators

te kaunihera ā-rohe o matamata-piako district council

Trust and Confidence (Risk #5)

Level and Quality of Community Interaction in Engagement Processes, May 2026 to September 2026

The following engagement exercises were active during the period:

Waitoa Water

- Council completed consultation on the proposed future water supply for Waitoa Village, with submissions closing on 21 May 2026.
- Following consideration of submissions, Council confirmed its decision to connect Waitoa Village to a reticulated water supply.

The decision reflected input from the earlier Community Panel process and wider public consultation.

Local Government Reform

- Council consulted on local government reform options and sought community feedback on future governance arrangements for the district.
- Following consultation, Council reviewed submissions and agreed to join Hauraki and Thames-Coromandel district councils in putting forward a Head Start proposal for a new Waihou-Piako-Hauraki-Coromandel unitary authority.

Property revaluation programme

- Council delivered a district-wide communications programme to support the 2026 property revaluation process.
- Information was provided to explain the revaluation process, why it is undertaken and what property owners could expect.

District Plan review and plan changes

- Council consulted on Plan Change 64 (Banks Road Residential Rezoning), providing opportunities for residents, landowners and developers to have input into future growth and development within the district.
- Consultation included public notification, online information and formal submission opportunities.

Top Risks Update

Key Risk Indicators

te kaunihera ā-rohe o matamata-piako district council

Haig Road Reserve reclassification

- Council consulted on the proposed reclassification of Haig Road Reserve, inviting community feedback on the future management of the reserve.
- Information and submission opportunities were provided through Council's consultation channels.

Waitoa Hall

- Council consulted the Waitoa community on the future use of the Waitoa Hall sale proceeds. This was prompted by a recommendation from the Waitoa Water community panel to use the funds to reduce the cost Waitoa residents would pay for a reticulated water supply.
- Those who had paid a targeted hall rate were invited to share their views on how the funds should be used, which was reflected in Council's decision.

Waste Minimisation and Management Plan, Climate Resilience Strategy

- Council commenced consultation on the Waste Minimisation and Management Plan (WMMP) and the Climate Resilience Strategy.
- Consultation was supported through online information, submission opportunities and promotion across Council's digital channels and local newspapers.

Long Term Plan accountability and rates communications

- Council delivered the Looking Back, Looking Forward campaign to share progress on key projects and Long Term Plan commitments.
- We also provided information to help ratepayers understand what their 2026/27 rates increases mean for them and the services and projects planned for the year ahead.

Top Risks Update

Key Risk Indicators

te kaunihera ā-rohe o matamata-piako district council

Mana Whenua Partnerships (Risk #6)	
Rangatira to Rangatira meetings in 4-months ended 31 August 2026	0*
Te Manawhenua Mo Matamata-Piako Forum (TMF) meeting(s) 1 June to 31 August 2026 **	1 formal meeting 1 workshop discussion

* Rangatira to Rangatira engagement continues throughout the year, with the frequency of meetings influenced by the priorities, availability, and capacity of both parties. While no formal Rangatira to Rangatira hui occurred during this period, engagement has continued with iwi representatives.

** LTP, external remuneration, Iwi Aspiration Statement has been the main focus of the formal and workshop discussions to date.

Forward Plans

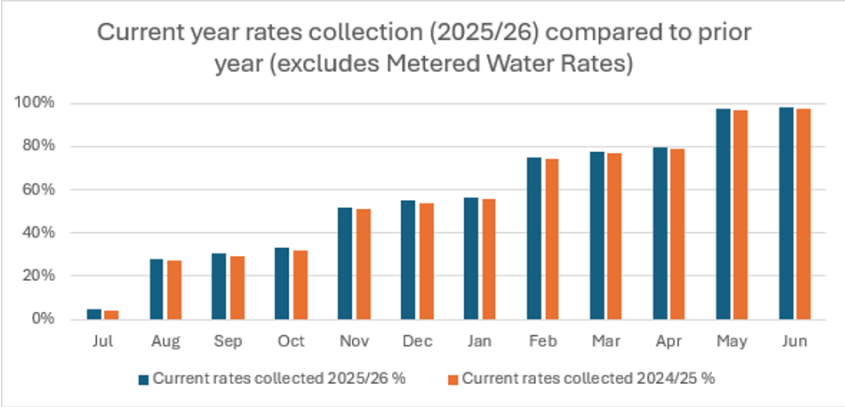
Continue to build opportunities for Council and TMF to come together at a governance level, including combined kaitahi ('eating as one') meetings towards the end of 2026, subject to availability.

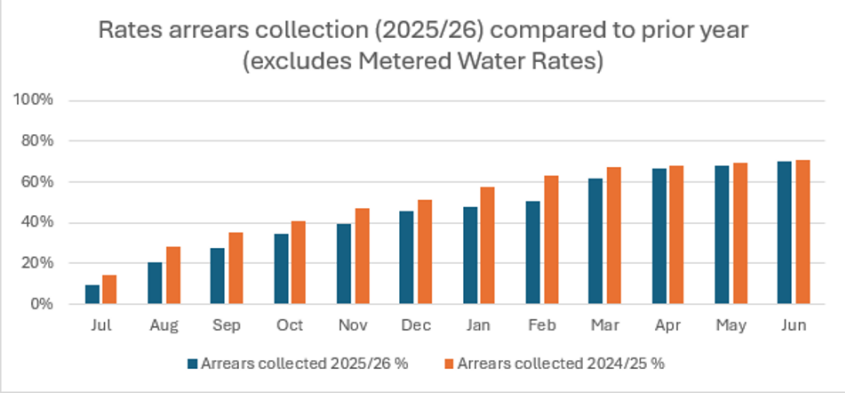
We are also planning to introduce briefing sessions to the Te Manawhenua Mo Matamata-Piako forum (TMF) work programme.

Stewardship (Risk #7)

A number of financial and treasury graphs are under development for future reports. In the meantime, these rates collection graphs are available.

2025/26 Year

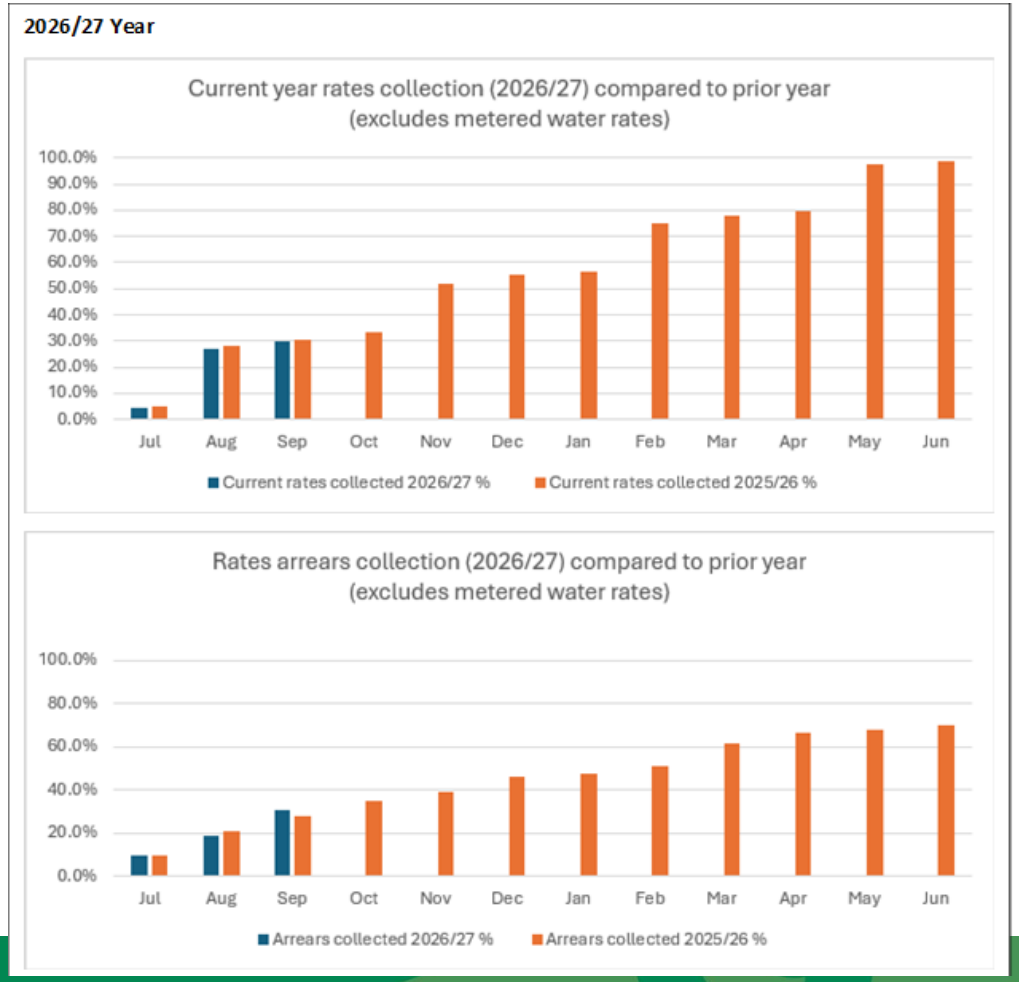




Top Risks Update

Key Risk Indicators

te kaunihera ā-rohe o matamata-piako district council



The graphs on the previous page close out the 2025/26 rates collection year. Collection was strong at 98.5%, compared with 97.5% in the previous year. Arrears collection was lower at 69.9%, compared with 71% in the prior year.

The graphs on this page show 2026/27 rates collection tracking slightly lower at 29.9%, compared with 30.4% in the previous year. Arrears collection is stronger at 30.4%, compared with 27.8% at same point in the prior year.

Adverse Findings by Ombudsman	Between July 2025 and September 2026, three complaints were made to the Ombudsman. Two were resolved in Council's favour, and one was withdrawn by the complainant.

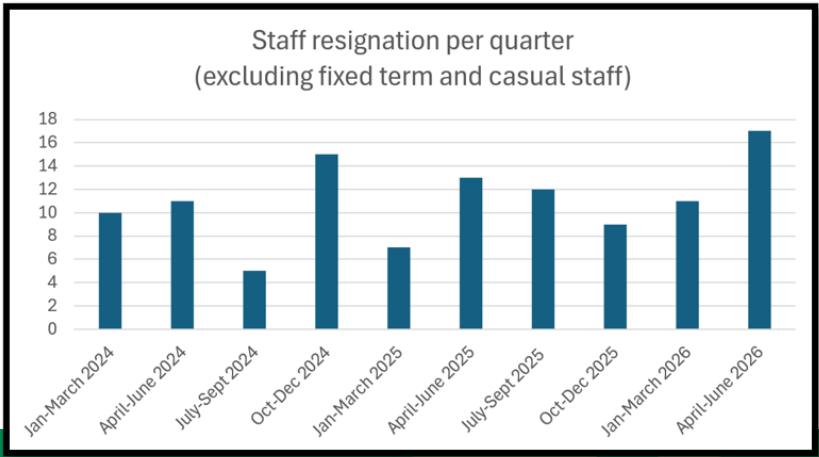
Top Risks Update

Key Risk Indicators

te kaunihera ā-rohe o matamata-piako district council

Workforce Capacity and Safety (Risk #8)

Whole of organisation staff turnover for the rolling 12 months ended 30 June 2026 was 15.68%					
This compares with annual whole of organisation turnover for the years ended 30 June	2025: **12.81%**	2024: **10.65%**	2023: **19.05%**	2022: **17.03%**	2021: **18.53%**



Other Workforce Capacity Indicators

Exit Surveys

17 Staff completed exit surveys between September 2025 and the end of July 2026.

This data was collated and shared with the Exec Team. The most common reasons for leaving the organisation were (in order of frequency):

1. Relocation
2. Work/life balance
3. Career change/advancement
4. Start a family/family commitments

The responses relating to team culture were strongly positive, and while the majority of responses relating to leadership were also positive there were some areas for improvement. This aligns with the areas highlighted for improvement in the staff survey.

It was agreed these results will be discussed at the next Managers and Team Leaders' Day, along with a session on what managers can do to retain staff.

Top Risks Update

Key Risk Indicators

te kaunihera ā-rohe o matamata-piako district council

Health, Safety and Wellbeing

Trends and any concerns are noted in the Annual Safety and Wellness reporting included elsewhere on this agenda.

The results of critical risk audits are reported to the Executive Team as part of the Quarterly Safety and Wellness Report (refer to the April-June 2026 Quarterly Safety and Wellness Report).

Overdue investigations, actions and risk reviews in Council's Ideagen Safety and Wellness reporting system are reported to the Executive Team regularly with the most recent report provided on 15 September 2026.

Emerging Risks

te kaunihera ā-rohe o matamata-piako district council

The following table notes key emerging risks identified across the local government sector via professional networks, the local environment and from a national / global perspective. There may not be sufficient knowledge around the following risks for their formal addition to the organisational risk register, due to their emerging state, but a 'watching brief' should be kept on them.*

Emerging Risk Register – NZ Local Government (Sept/Oct 2026)

Rank	Risk Title	Sector Rating	Key references
1	Systemic risk governance & life-safety failures (Davison-type gaps)	High	Davison external review and TCC acceptance of ten systemic recommendations; Government Inquiry receipt. (tauranga.govt.nz)
2	Local government reform & Head Start (governance fitness of new entities)	High	Head Start pathway introduced May 2026; 18 proposals received by 9 Aug; backstop reform signalled for 2028. (mcert.govt.nz)
3	Climate adaptation & natural hazard exposure (NCCRA 2026 / National Adaptation Framework)	High	NCCRA 2026 identifies key infrastructure, community safety and funding risks; Framework emphasises local-government role. (climatecommission.govt.nz)
4	Water services viability & transition (Local Water Done Well)	High	WSDPs show large investment gaps; transitions to new water organisations underway; water-related hazards require strong governance. (en.wikipedia.org)
5	Financial sustainability, insurance & major-programme integrity	High	NCCRA highlights funding risk; storms and landslides show cost of response, remediation and inquiries; multiple major programmes in flight. (climatecommission.govt.nz)

* This Emerging Risk information has been provided by David Robson of Aon

Emerging Risks

Rank	Risk Title	Sector Rating	Key references
6	Cybersecurity, data & digital resilience	High	NCSC and digital guidance stress AI/agentic threats; Inquiry and Davison highlight need for robust records and systems. (dia.govt.nz)
7	Generative / frontier AI in council operations	Medium–High	Public-sector AI guidance encourages adoption; uncontrolled use could mis-prioritise hazard signals and weaken accountability. (climatecommission.govt.nz)
8	Workforce, capability & delivery capacity	Medium–High	Davison-aligned governance uplift, adaptation, water and reform programmes all draw on the same scarce specialist pools. (climatecommission.govt.nz)
9	Building Act / EPB reforms (earthquake-prone and existing-building risk)	Medium–High	EPB Amendment Bill expected to take effect from late-2026; EPB work now judged against higher life-safety governance expectations. (infocouncil.fndc.govt.nz)
10	Misinformation, polarisation & trust in local institutions	Medium	Davison findings reinforce narratives of local-government failure; contentious reform, water and adaptation decisions heighten trust risks. (tauranga.govt.nz)

8 Ngā Pūrongo Whakamārama | Information Reports

8.4 Annual Report and Summary 2025/26

CM No.: 3232952

Te Kaupapa | Purpose

To present the Annual Report and Summary 2025/26 for information and for the Committee to provide feedback.

Rāpopotonga Matua | Executive Summary

Council is required to prepare and adopt an Annual Report and Summary every year under the Local Government Act 2002 (LGA).

The Annual Report and Summary provided to the Committee (circulated separately) is a draft and is current at the time of writing this report as the Audit process is ongoing.

The final Annual Report and Summary is currently scheduled for adoption by Council on 28 October 2026. The Audit Office will provide a verbal update at the meeting.

Tūtohunga | Recommendation

That:

1. **The information, including the Annual Report and Summary for 2025/26 is received.**

2. **Any feedback from the Committee is provided *[feedback to be specified]*.**

Horopaki | Background

Council is required under the Local Government Act 2002 (LGA) to adopt an Annual Report and Annual Report summary each year by 31 October.
The Audit Office will be in attendance to discuss the audit opinion for the Annual Report if the audit has concluded in time for this meeting.

Ngā Take/Kōrerorero | Issues/Discussion

Statement of Comprehensive Revenue and Expenses

For the 2025/26 financial year, Council recorded a net surplus of $4.8 million against a budgeted deficit of $3.2 million. Total revenue was $101.6 million against a budget of $85.7 million. Most of the difference came from two unbudgeted items, and neither can be used to fund day-to-day services or reduce rates:

- $6.3 million in community donations towards the Open Country Community Stadium in Matamata, which opened in February 2026.
- $6.0 million of vested assets from subdivision developments.

Fees and charges were $1.7 million above budget. This came mainly from trade waste charges ($1.77 million, up from $0.75 million last year after charges for large industry were increased) and from higher building and resource consent activity. Lower visitor numbers at Te Aroha Mineral Spas and the district pools partly offset this. Subsidies and grants were $0.8 million above budget.

Interest revenue was $0.4 million higher than planned, including $105,000 of interest on the establishment funding advanced to Waikato Waters Limited (WWL). Council also recovered $749,000 of establishment and transition costs from WWL. Rates revenue was on budget at $62.3 million. Development contributions were also on budget at $2.2 million, but well down on the $4.7 million received last year.

Total expenditure was $96.8 million against a budget of $89.0 million. Other expenses were $6.2 million over budget, driven mainly by water and wastewater operating costs:

- keeping the existing Matamata Wastewater Treatment Plant within its consent conditions while its replacement is built, including extra power and mechanical and electrical maintenance
- compliance requirements at Te Aroha
- laboratory testing and UV bulb replacements
- new levies from the water services regulator
- legal costs relating to a previous consent breach at the Waihou Wastewater Treatment Plant

About $2.2 million of the overspend is unbudgeted non-cash accounting adjustments:

- a $550,000 write-down of a decommissioned centrifuge at the Morrinsville Wastewater Treatment Plant
- a $661,000 loss on disposal of assets
- a $229,000 unrealised loss on Council's interest rate swaps, much smaller than the $1.67 million loss last year

Depreciation was $1.7 million above budget, following the 30 June 2025 revaluations and the additional vested assets. Personnel costs were $0.5 million below budget because of vacancies.

Other comprehensive revenue and expense was $3.2 million, against $25.6 million assumed in the Annual Plan. Land, roading and three waters assets were fully revalued at 30 June 2025, so no revaluation was done this year. Fair value assessments at 30 June 2026 found carrying values were not materially different from fair value. The value of Council's shareholding in Waikato Regional Airport rose by $4.0 million, reflecting growth in the company's net assets.

Statement of Financial position

Total assets were $1.35 billion, of which $1.27 billion is property, plant and equipment. Capital expenditure was $48.9 million against a budget of $58.5 million, mainly because the Matamata Wastewater Treatment Plant upgrade started later than planned. At year end, $32.6 million of wastewater work was in progress and $18.2 million of wastewater capital commitments were outstanding.

Borrowings rose from $85.0 million to $98.5 million: $27.0 million of new borrowing, less $13.5 million of maturing debt repaid in April 2026. Net external debt was 96% of total revenue, well within the 175% limit in the Financial Strategy. Of total borrowings, $47.0 million is due within 12 months, more than usual, because Council has been refinancing over shorter terms ahead of the transfer of waters debt to WWL. Cash and term deposits fell from $22.2 million to $6.3 million. This reflects the debt repayment and the $4.9 million establishment funding advanced to WWL, which was repaid on 1 July 2026.

Transfer of water services

On 1 October 2026, Council's drinking water and wastewater activities transferred to WWL. Because the transfer happened after balance date, it is disclosed as an event after balance date and is not reflected in the 30 June 2026 figures. The estimated effect is:

- a reduction in property, plant and equipment of $288.3 million

- a reduction in external debt of $72.3 million, about 73% of Council's borrowings
- a cash settlement of $22.2 million for internally funded water debt
- a $4.0 million reduction in water-related reserves

In exchange, Council received Stage 2 shares in WWL, with an expected final shareholding of about 25%. The debt settlement is subject to a wash-up on 1 April 2027. This is the last year the full cost of water and wastewater services appears in Council's accounts.

Overall, Council's balance sheet remains sound. The surplus is made up almost entirely of one-off and non-cash income, though, and the underlying pressure is the rising cost of delivering services. Council's financial position will look very different in 2026/27 once the water transfer is recognised.

Non-financial performance measures and levels of service

The Council achieved 80% of its performance measures for the year, compared with 80% in 2024/25. Of the 56 performance measures outlined in the Long Term Plan, 45 were achieved and 11 were not achieved.

The 2025/26 Annual Report will be the last to include a full year's water and wastewater performance and financial information, following the transfer of these activities to Waikato Waters Ltd on 1 October 2026. Therefore, the 2026/27 Annual Report will only include water and wastewater information for the first quarter of the financial year where relevant.

Mōrearea | Risk

The audit work carried out by The Audit Office provides added assurance regarding the accuracy of Council's financial statements. At the time of preparing the report, the audit is not yet complete.

In 2024/25 Council received a modified audit opinion, with Audit NZ noting that their work was limited in respect of property, plant and equipment as they were unable to obtain sufficient appropriate audit evidence to confirm the accuracy and completeness of additions and transfers from work in progress for the year ended 30 June 2025. During the 2025/26 review, Audit NZ have completed additional work that has given them the required assurance over the opening balances coming forward from the 2024/25 year, and they have obtained sufficient appropriate audit evidence to confirm the accuracy and completeness of additions and transfers from work in progress for the year ended 30 June 2026. As such, an unmodified audit opinion will be issued.

We understand that Audit NZ are considering including two 'Emphasis of matters" in the audit opinion, which are simply designed to draw the attention of readers of the financial statements to significant matters affecting the audited entity or its financial statements. The first matter is regarding the Government's Headstart programme and the uncertainties that this potentially creates, which is a sector-wide issue. And the second being the transition of Council's water and wastewater activities to Waikato Waters Limited from 1 October 2026, acknowledging the significance of this transaction to Council operations.

There have been no other significant matters arising from the audit to date.

Timeframes

Key Task	Dates
Final Audit	From 7 September 2026
Draft financial and non-financial information provided to Audit	7 September 2026

Audit send feedback to staff on draft information	14 September 2026
Full draft Annual Report and Summary to Audit	21 September 2026
Audit send feedback to staff on draft report and summary	28 September 2026
Verbal Audit clearance	20 October 2026
Council meeting adoption	28 October 2026

Te Tākoha ki ngā Hua mō te Hapori me te here ki te whakakitenga o te Kaunihera | Contribution to Community Outcomes

Matamata-Piako District Council's Community Outcomes are set out below:

MATAMATA-PIAKO TŌ MĀTOU WĀHI NOHO | OUR PLACE		MATAMATA-PIAKO DISTRICT COUNCIL TE ARA RAUTAKI | STRATEGIC DIRECTION	
TŌ MĀTOU WHAKAKITENGA | OUR VISION Matamata-Piako District is vibrant, passionate, progressive, where opportunity abounds. 'The heart of our community is our people, and the people are the heart of our community.			
TŌ MĀTOU WHĀINGA MATUA | OUR PRIORITIES (COMMUNITY OUTCOMES)			
			
He wāhi kaingākau ki te manawa | A place with people at its heart	He wāhi puawaitanga | A place to thrive	He wāhi e poipoi ai tō tātou taiao | A place that embraces our environment	He wāhi whakapapa, he wāhi hangahanga | A place to belong and create

The community outcomes relevant to this report are as follows:

- All of the community outcomes are relevant.

Pānga ki te pūtea, me te puna pūtea | Financial Cost and Funding Source

The Annual Report cost is provided for within the Strategies and Plans activity budgets. The Annual Report and audit are funded from general rates.

Ngā Tāpiritanga | Attachments

There are no attachments for this report.

Ngā waitohu | Signatories

Author(s)	Charlotte Walker **Kaitohu Kaupapahere Paetahi | Graduate Policy Advisor**	

Approved by	Sandra Harris **Pou Kaupapahere me te Kāwana | Policy and Governance Manager**	
	Larnia Rushbrooke **Pou Pūtea, Ratonga Pakihi | Finance & Business Services Manager**	
	Kelly Reith **Hautū Tāngata me te Tutukinga | Group Manager People and Performance**	

8 Ngā Pūrongo Whakamārama | Information Reports

8.5 Audit Recommendations Update - Annual Report October 2026

CM No.: 3236260

Te Kaupapa | Purpose

The purpose of this report is to provide the Committee with an update on progress made in implementing the recommendations of the Audit Office.

Tūtohunga | Recommendation

That:

1. The information be received.

Horopaki | Background

Following each audit, the Audit Office provides a Report to Governors summarising the outcomes of the audit process. In addition, a separate Report to Management is issued, containing recommendations for management to address and monitor.

While the 2024/25 Annual Report - Report to Management is not required to be reported to a governance body, it was presented to the Committee at its meeting on 24 February 2026 at the direction of Council's Executive Team.

Ngā Take/Kōrerorero | Issues/Discussion

Although the Audit Office no longer includes historical recommendations in its reports, Council staff continue to monitor and implement actions arising from previously issued recommendations as part of ongoing process improvement activities.

To provide transparency and visibility of progress, both current and historical recommendations, along with their implementation status, are included in the attached report.

Mōrearea | Risk

There is a reputational risk if the Audit recommendations are not addressed. Providing an update to the committee is intended to provide transparency and manage this risk.

Ngā Tāpiritanga | Attachments

A⇩. Audit management recommendations tracker October RAC 2026

Ngā waitohu | Signatories

Author(s)	Olivia Picard **Kaitohu Kaupapahere | Policy Advisor**	

Approved by	Niall Baker **Kaiārahi Tīma Kaupapahere | Policy Team Leader**	
	Sandra Harris **Pou Kaupapahere me te Kāwana | Policy and Governance Manager**	
	Kelly Reith **Hautū Tāngata me te Tutukinga | Group Manager People and Performance**	

Audit Recommendation Tracker

Focus area/issue	Year First raised	Document related to	Recommendations	Priority	Status	September Staff comments
Current Audit recommendations (as of 2024/25 Audit management Report)						
Lack of one-up review of journals	2024/25	Annual Report	We recommend that the Council implements one-up review of journals that is evidenced through the financial system. Journal review should be on a one-up basis. A higher-level reviewer is more likely to spot unusual, unsupported, or inappropriate entries and it creates a clear audit trail showing that someone with appropriate delegation has validated the transaction.	High	Sent for closing	We agree that a system-based approval of journals would strengthen the integrity of the control, however the Authority system currently does not support system-based one-up journal approval. Our software company has indicated that their focus is on developing the cloud-based version of their software, which our Council has yet to move to, making the likelihood of a system developed solution low in the short to medium-term. We also agree that a one-up review of journals would be ideal, but the small size of our Finance Team would make this requirement largely impractical. As mitigating controls, we will continue with an independent retrospective review of the journals, and the monthly budget monitoring and reporting that should help to identify any significant issues. Finance Manager
Fixed assets register update	2024/25	Annual Report	We recommend that the Council reviews the fixed assets register and update the assets' useful lives to ensure that these are consistent with the Council's accounting policy. We found a significant amount of assets with zero book values that are still recognised as plant and machinery. It is important that the fixed assets register fairly reflects the useful lives of Council assets therefore we recommend to either extend the assets' useful lives or remove assets in the register that are not anymore in use.	Medium	In progress	This has been resolved for the 2025/26 year. - Finance Manager

Audit Recommendation Tracker

Focus area/issue	Year First raised	Document related to	Recommendations	Priority	Status	September Staff comments
Historical Audit recommendations (no longer updated by Audit NZ as of 2025)						
Timely capitalisations – PPE	2023/24	Annual Report	Management should tighten the procedures and controls around asset capitalisations to ensure that assets are correctly classified for inclusion in the financial statements.	High	In progress	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. 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.
Quality and timeliness of information – PPE	2023/24	Annual Report	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	In progress	There has been a significant body of additional work undertaken during the year to ensure that we are able to produce the information from our system that will satisfy Audit's requirements. We have worked closely with Audit to recreate the information in the required format for the 2024/25 and 2025/26 years and Audit have indicated they are satisfied with the information. We expect this matter will be considered as resolved alongside other significant PPE work for the 2025/26 year - Finance Manager
Assets under construction	2021/22	Annual Report	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. There were a number of assets that should have been capitalised in the prior years held in work in progress at 30 June 2024. During the audit management evaluated work in progress and adjusted the financial statements.	High	In progress	Staff have focused on capitalisation for 2024/25 and 2025/26 and particularly capitalising old work orders. - Assets and Project Manager
Variances in PPE WIP and additions listings	2021/22	Annual Report	That management perform reconciliations of the PPE WIP and additions listings to the general ledgers on a regular basis. Variances should be investigated and resolved timeously.	High	In progress	We expect this matter will be considered as resolved alongside other significant PPE work for the 2025/26 year - Finance Manager

Audit Recommendation Tracker

Focus area/issue	Year First raised	Document related to	Recommendations	Priority	Status	September Staff comments
Depreciation not correctly backdated	2023/24	Annual Report	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	In progress	Asset Finda does not automatically calculate and backdate depreciation. This will be done manually at the end of the financial year. - Assets and Project Manager
Ability to self-change delegation limits	2022/23	Annual Report	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	In progress	It is planned that the responsibility for maintaining financial delegations in Authority will shift from the Finance team to the PSW team, once the current organisational restructure is finalised. This 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. Using an SQL query, we can run a report showing all updates made to purchasing permissions for the year, however the report does not show the detail of which employee's permission was changed. However the updates could be manually cross-checked to the supporting documentation (being the delegation request form). In the financial year to the end of April 2026, there have been 20 updates to permissions, so the task to undertake an independent, retrospective review of the changes would not be onerous. We have scheduled an independent review to be undertaken and the results provided to the auditors at their pre-final visit. – Finance Manager

Audit Recommendation Tracker

Focus area/issue	Year First raised	Document related to	Recommendations	Priority	Status	September Staff comments
Broken Authority Reports (performance reporting)	2022/23	Annual Report	The District Council should resolve the issues within the system causing performance reports to be broken. The District Council's ability to generate the raw data deteriorated and processes were put in place to ensure that the data was available for audit in the form of pdf documents extracted throughout the year. We performed additional alternative audit work to confirm the completeness of data. However, the issues within the system remain unresolved.	Medium	In progress	We have done some initial high level assessment of where the gains would be for Power BI and are looking at training providers/options so that staff who need these reports can be equipped to build and maintain them going forward. There will be some work to do on getting a dataset of clean usable data to power the reporting, as that is often a cause of the existing reports breaking. Ultimately the data won't be sourced directly from Authority for reporting, but from a reporting data warehouse (copy of the data) so that there is no direct impact on authority availability or upgrades to whether we can run reports on past historical data. - Digital Manager
CRM Reliability for substantiating the response time (performance reporting)	2022/23	Annual Report	We recommend that Council introduce a job card where Trello is used. Based on the sample tested we noted, the majority of jobs had job cards with only a small portion not having job cards.	Medium	In progress	Work is ongoing. We have paused our work on retic related CRMS with the transition to WWL and instead focussing on two areas; •Improve efficiency for reporting on roading (urgent and non-urgent) performance measures •Storm water management plan data capture for consent monitoring and reporting Digital Manager
Fraud risk assessment	2021/22	Annual Report	That 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	Not yet progressed	Work on this has been put on hold due to other competing priorities. Its hoped this will be completed before the end of 2026. - Group Manager People and Performance
Lapses in New User onboarding process	2022/23	Annual Report	Follow due process for all new staff appointed through the completion/approval of the "Computer User Form".	Medium	In progress	Short-term solution of addressing immediate compliance gaps while transitioning to the new process is in place. We will continue to use the interim process of using the old computer user form (paper based) for the meantime. Long-term solution to streamline the process has just begun with a new helpdesk project. This is one of the SEBS priortised projects.

Audit Recommendation Tracker

Focus area/issue	Year First raised	Document related to	Recommendations	Priority	Status	September Staff comments
Valuation of property, plant, and equipment – valuers' recommendations for improvement	2018/19 & 2019/20	Annual Report	The District Council should: • Implement the external roading valuer's 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. There were no revaluations undertaken for 2024 therefore progress will be assessed in future audits. We understand the recommendations are being considered as part of the District Council's improvement plan. The status remains unchanged.	Medium	In progress	The recommendations are being considered as part of the District Council's improvement plan. - Assets and Strategy Manager
Suspense account reconciliations not prepared and reviewed monthly	2018/19	Annual Report	Monthly reconciliations of suspense accounts should be prepared and independently reviewed. Reconciliations were prepared and reviewed on an ad hoc basis.	Medium	In progress	Unlikely Audit will close this recommendation in 25/26 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
Test organisational business continuity and disaster recovery plans	2017/18	Annual Report	The District Council should document and test its organisational business continuity and IT disaster recovery plans. IT has developed an IT Disaster Recovery Plan (DRP) and we understand that Council has started work to develop a (BCP). Neither the BCP nor DRP have been tested fully. Management have indicated that this is a project that is to be finalised during the 2025 financial year	Medium	In progress	This is ongoing - Digital Manager
Resolved Recommendations						
Vehicle use	2024/25	Annual Report	We recommend that the Council clarifies the expectation for the use of the Council vehicle by the Chief Executive (CE) on his employment agreement. In our testing of the CE's remuneration, we found that the Council vehicle is used for commuting to and from work. The vehicle taxable value was included in the CE's salary disclosed in the annual report. The CE's employment agreement specifies that the motor vehicle is provided strictly for business purposes, however, the commute to and from work could be perceived as a personal use.	Medium	Resolved	This matter is resolved – the CEO's employment agreement has been varied so that part private use (to and from work) is documented

Item 8.5

Attachment A

Audit Recommendation Tracker

Focus area/issue	Year First raised	Document related to	Recommendations	Priority	Status	September Staff comments
Sensitive expenditure - alcohol consumption	2024/25	Annual Report	We recommend that the Council implements a clear guidance in relation to alcoholic beverages that are allowed to be paid for or reimbursed by Council. We found an instance of amount spent on alcoholic beverages during our testing of a sample of sensitive expenditure incurred by the Mayor and senior management. The Council policy allows for alcohol provided that this meets the principles of being moderate and conservative. For the sample tested, we noted that the percentage of the amount spent on alcohol compared to food was at the high end. We understand that the Council have just recently updated their sensitive expenditure policy, therefore we recommend that Council have a separate guidance to help determine moderate and conservative spending on alcohol within the public sector environment.	Medium	Resolved	Council and management are very conscious of the need to remain conservative in this area. We believe our recently updated Sensitive Expenditure Policy provides clear and robust guidance, and we consider it more than adequate to manage the associated risks. We believe Council is particularly conservative in its approach to sensitive expenditure, and we are confident the current policy appropriately reflects this.
Approval for contract variations	2024/25	Annual Report	We recommend that variations to contracts are appropriately approved by Council. We noted an instance of a contract variation that was used in the calculation of capital commitment disclosed in the financial statements that was not signed as agreed by the Council. Having appropriately approved contract variations in place will help ensure the accuracy of the commitments recognised. This will also ensure that the transactions entered by the Council with third parties are appropriate.	Medium	Sent for closing	Staff have stregthened the process, now requiring contract managers to provide the approval for variations alongside the monthly progress payment certificate. - Finance Manager
Bank Reconciliation - unreconciled items	2022/23	Annual Report	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.	Necessary	Resolved	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. At 30 June, the number of reconciling or unmatched items is minimal. I am confident that after Audit review as part of the final 24/25 audit, that they will be able to confirm that any perceived risk has been addressed in this area. – Finance Manager **Suggest this be sent to Audit for closing**
Improvements to the infrastructure strategy	2024/34	LTP CD	The Council should consider adding disclosures regarding funding arrangements, potential costs savings or efficiencies and possible legislative changes to the infrastructure strategy that is adopted as part of the LTP.	Medium	Sent for closing	Noted. **Sent to Audit for closing**. This will be addressed in the next LTP process - Assets Manager

Audit Recommendation Tracker

Focus area/issue	Year First raised	Document related to	Recommendations	Priority	Status	September Staff comments
Controls around feedback/comments by Committees	2024/34	LTP	Where feedback and comments are provided by Council Committee members, Council should implement a process to ensure that feedback is recorded and addressed. The feedback could either be formally documented in the minutes or shared through a separate process and management should keep a record of how the feedback was dealt with.	Medium	Sent for closing	All feedback is now formally captured in the minutes. This has been sent to Audit for closing. - PPG Manager As this was part of the LTP 2024 process it will be closed off for the next LTP process in 2027 – Audit
Performance Framework – Roading	2024/34	LTP	Under PBE FRS 48, para 11 (which will apply to the statement of service provision in council's annual report), except as otherwise required by legislation, an entity shall present service performance information for the same reporting period as the financial statements. In relation to the condition of footpaths, the measure is a DIA mandatory measure, and it would be reasonable to generally expect annual measurement and reporting. In addition, we would generally expect core infrastructure, such as footpaths, to be monitored regularly. We understand there are financial implications and other limitations to the Council. We encourage management to consider assessment of condition of footpaths to be done annually instead of every three years.	Low	Disagree	This work will not be completed annually. - Assets Manager

8 Ngā Pūrongo Whakamārama | Information Reports

8.6 Long Term Plan 2027-37 Progress Report - October 2026

CM No.: 3229160

Te Kaupapa | Purpose

The purpose of this report is to provide the Committee with a progress report on the development of the Long Term Plan 2027-37 (LTP) and seek any guidance and feedback from the Committee.

Information covered includes:

1. Progress updates on Long Term Plan workstreams
2. Update on the current key risks for the Long Term Plan project
3. Legislative updates
4. Audit update
5. Quality assurance plan with additional detail

Attached documents

1. Audit engagement letter (unsigned)
2. Long Term Plan Quality Assurance Plan

Rāpopotonga Matua | Executive Summary

Council is required to prepare and adopt a Long Term Plan under the Local Government Act 2002 (LGA) every three years. The Long Term Plan must be adopted before the first day of the year to which it relates i.e. before 1 July 2027.

Timeline

The key dates for the development of the Long Term Plan are outlined below:

Task	Dates
Long Term Plan development	Jan 2026 – Jun 2027
Consultation Document development	Sep 2026 – Feb 2027
Quality assurance (underlying information)	Nov 2026
Risk and Assurance and Council approval of the underlying information for interim audit	Dec 2026
Interim audit (underlying information)	Dec 2026
Quality assurance (Consultation Document)	Feb 2027
Risk and Assurance and Council approval of the Consultation Document for audit	Feb 2027
Audit (Consultation Document)	Mar 2027
Public consultation	April - May 2027
Deliberations	May 2027
Quality assurance (final Long Term Plan)	May 2027
Final audit	June 2027
Adoption of final Long Term Plan	June 2027
Long Term Plan 27-37 in force	1 July 2027

Risk

The key risks to the Long Term Plan project can be characterised as follows:

a) Strategic - Risk to project timeframes with flow on potential impacts on audit costs due to:

- Staff capacity
- Legislative change and uncertainty

b) People and Wellness - Risk to staff wellbeing from ongoing pressure in meeting project milestones.

Councils reorganisation

Council's reorganisation has now been largely implemented. A new overhead allocation has been developed and is currently being finalised ahead of integration into budgets.

Audit

The Audit Office (formerly Audit NZ) will be auditing Council's Long Term Plan documents. A second draft of the Audit Engagement letter has recently been received from the audit team, which includes detailed timeframes and the fees schedule (attached).

Quality assurance

A Quality Assurance (QA) Plan has been developed (see attached document). Since the Committee reviewed it in June, staff have added further detail to the Plan, including sequencing of QA processes, timeframes and deliverables.

Long Term Plan workstreams progress update

The development of the Long Term Plan is well underway and is generally on track, however timeframes are under pressure. Budget discussions have recently begun, after a delay of several weeks due to competing demands on staff time, and key documents are still be progressed past rough draft stage also due to staff capacity. The risk to the project timeline is noted in the risk register and the risk rating increased.

Updates on workstreams are provided below.

Feedback and guidance

Staff welcome the Committee's feedback and guidance on any of the information presented.

Tūtohunga | Recommendation

That:

1. **The information be received.**

2. **The Committee provide any feedback or guidance on the Long Term Plan 2027-37 project *[feedback to be specified].***

Horopaki | Background

Council is required to prepare and adopt a Long Term Plan under the Local Government Act 2002. The Long Term Plan sets out the activities, budgets, Financial Strategy and key financial policies of the Council for the next 10 years and the Infrastructure Strategy for the next 30 years. The Long Term Plan is required to be updated every three years, with the last Long Term Plan being approved in 2024. The Long Term Plan must be adopted before the first day of the year to which it relates i.e. before 1 July 2027.

Ngā Take/Kōrerorero | Issues/Discussion

Timeline

The key dates from now until the adoption of the Long Term Plan are outlined below:

Task	Dates
Long Term Plan development	Jan-Nov 2026
Consultation Document development	Sep 2026 – Feb 2027
Quality assurance (Underlying information)	Nov 2026
Risk and Assurance and Council approval of the underlying information for interim audit	Dec 2026
Interim audit (Underlying information)	Dec 2026
Quality assurance (Consultation Document)	Feb 2027
Risk and Assurance and Council approval of the Consultation Document for audit	Feb 2027
Audit (Consultation Document)	Mar 2027
Public consultation	April - May 2027
Deliberations	May 2027
Quality assurance (final Long Term Plan)	May 2027
Final audit	June 2027
Adoption of final Long Term Plan	June 2027
Long Term Plan 27-37 in force	1 July 2027

Risk

The key risks to the Long Term Plan project can be characterised as follows:

a) Strategic - Risk to project timeframes with flow on potential impacts on audit costs due to:

- Staff capacity
- Legislative change and uncertainty

b) People and Wellness - Risk to staff wellbeing from ongoing pressure in meeting project milestones

Staff are currently reviewing the structure of the full risk register, to ensure we are following best practice when updating our risks. The current key risks for the Long Term Plan project are discussed below, and the full risk register will be re-circulated to the December Risk and Assurance Committee meeting.

Table: Current key risks for the Long Term Plan project.

Risk	Controls
Strategic Risk #2 Project timeframes - Risk that project timeframes slip. Pressure on elected member decision making and the quality of the LTP documents, and the quality of the underlying information, with flow on impacts on the QA process and on the time and cost of audit. Budget discussions with Council have now begun but were delayed by several weeks from the	Detailed project plan with milestone dates identified and oversight from Exec Team. Ongoing proactive support to LTP project team members and wider staff to achieve deliverables within timeframes. External consultant has been engaged. Weekly assessment of progress by project manager.

Risk	Controls
original time frame due to competing demands on staff time. Timeframes for completing drafts of key parts of the LTP ahead of QA and the Interim Audit including the Revenue and Financing Policy, the Infrastructure and Financial Strategies and other policies are currently under pressure due to staff capacity.	Backup plan to reorganise audit dates if absolutely necessary.
Strategic Risk # 9 Quality of information - Risk that the underlying information, the Consultation Document or the LTP is not of sufficient quality ahead of audit. Extra audit time and cost to rectify this. Closely related to Risk #2 The quality of information submitted to audit for the interim audit will be put under pressure if timeframes to complete the draft are extended and the QA process is not able to be completed adequately.	QA processes to ensure document quality. Experienced staff on the Project team.
People and wellness Risk #19 Staff wellbeing - Risk to staff wellbeing from multiple and complex competing demands, LTP-related and other. Possibility of staff stress, fatigue and burnout. Some staff are doing long hours over extended periods of time including nights and weekends. There are eight months still remaining until the LTP project is completed and this pressure is likely to continue and/or increase.	Ongoing communication and support within project team. Consideration for using consultants if necessary. Collaborative and supportive team culture including sharing work between teams where possible. Flexible working arrangement allowing staff to work from home when practicable.
Legal/ Regulatory Risk #8 Legislative compliance - Risk that the LTP and/or CD and/or LTP processes do not meet legislative compliance. Increased audit work with associated increased cost to rectify this and/or increased risk of legislative non-compliance and/or legal challenge. With the enactment of the new purpose of local government and core services definition there are additional considerations for elected members to take into account during decision making and additional requirements for staff to adequately document these processes. There is a risk that if this is not done correctly that Council will be open to legal challenge.	QA processes to ensure legislative compliance. Experienced staff on the Project team. Staff actively following sector guidance, instituting additional processes, and working with elected members in order to ensure compliance.
Human resources Risk #20 Loss of key staff - Risk to LTP deliverables and timeframes if key staff leave the organisation during the development of the LTP. Loss of expertise and institutional knowledge	Promapp processes Back fill roles with consultants

Risk	Controls
impacting LTP deliverables and timeframes	
Legal/ Regulatory Risk #30 Groups of activities proposal - Risk that late release of further detail on the groups may impact project timeframes Project delays if further detail is released which means we need to make further changes to the activities within each group. The mandatory groups of activities have now been confirmed and we are beginning to implement the new structure. However the regulation is very high level with no detail which means we are having to make assumptions about what we include in each group.	Staff using information previously released by MCERT to guide the restructure of the groups and awaiting further guidance from MCERT and/or Taituarā.
Financial/Economic Risk #5 Audit costs - Risk that Audit costs are higher than budgeted. Budget overspend. Elected member dissatisfaction.	Additional time for QA built into project plan. Access to new IT systems partially reducing manual processes. Audit management report reviewed and responses to issues developed. Early and frequent engagement with Audit.

Key legislative reforms

The reforms (including proposed, draft and recently enacted) that are of most significance to the LTP include the following. These issues/ impacts are captured in the risks register and some are also currently addressed in the Significant Forecasting Assumptions.

Simplifying Local Government proposal and Headstart process

In May 2026 the government announced a two-option approach to the Simplification of Local Government – Head Start and Back Stop.

The Government has been clear that it is committed to structural reform in the local government sector which sees regional councils removed and larger units of territorial local government being formed and taking on unitary responsibilities. The Government's focus is on structural arrangements that support its intentions for planning reform, simplifying local governance, and achieving economies of scale, while maintaining local voice.

Council was a participant in the recent Head Start pathway which gave local authorities the opportunity to submit initial proposals for reorganisation consistent with the Government's intentions. The proposal for a catchment-based Waihou-Piako-Hauraki-Coromandel unitary authority 'Starting from Strength' was fully supported by the three sponsoring local authorities – Matamata-Piako, Hauraki, and Thames-Coromandel District Councils.

The outcome and timing of the reforms is uncertain. On 24 September 2026 the responsible ministers advised the sector that they intended to make decisions on the next steps for local government reorganisation after the 2026 general election. The general election will be held on 7 November 2026. The financial statements are prepared on a going concern basis because of the uncertainty over outcome and timing of any change.

The ministerial statement is clear that if the current Government is re-elected, there will be no regional council elections in 2028, which is a clear signal that local government reorganisation plans will likely be a priority.

The key impact on the Long Term Plan has been on staff and organisational capacity and the uncertainty inherent in the process. At this stage, the Long Term Plan is progressing as planned, with the usual 10-year planning horizon.

Local Government (Systems Improvement) Amendment Act

The Local Government (System Improvements) Amendment Act 2026 received royal assent on 18 September 2026. The Act is intended to give councils clearer priorities, improve public information about council performance, strengthen governance arrangements, and remove or simplify some regulatory requirements. Of particular note for the Long Term Plan is the changes to:

- refocus the statutory purpose of local government back to cost-effective infrastructure, public services and regulatory functions (moving away from the “four well-beings”), with a new focus on supporting local growth;
- define a set of "core services" that councils must have particular regard to;
- improve measurement and public reporting of council performance;

The main implications for the Long Term Plan are progressing the Long Term Plan within agreed timeframes in an environment of uncertainty.

One of the changes falling out of the new Act, is setting new regulations for the Long Term Plan Group of Activities, through the Local Government (Local Authority Reporting) Amendment Regulations 2026. These take effect from 1 November 2026.

Council must include the groups of activities in its annual plan, annual report, and Long Term Plan as below:

- Adaptation and emergency management
- Community and recreational facilities
- Governance, planning, and reporting
- Parks and reserves
- Public regulatory services
- Roading and transport
- Waste management and minimisation
- Other

This is an amendment to the financial reporting and prudence regulations – which have been renamed the Local Authority Reporting Regulations.

Staff are currently working through incorporating this into the Long Term Plan.

Local Government (Water Services) Act 2025

Section 221(2) of the Act provides that a territorial authority subject to the new planning and reporting framework must not include water services information in its Long Term Plan, annual plan or annual report (subject to some exceptions).

Section 221(4) also expressly allows targeted rates relating to water services to appear in the Council's funding impact statement.

The 2027 Long Term Plan will not present transferred water supply and wastewater activities. This will affect the structure and content of the Long Term Plan, particularly the activity statements, performance measures and financial information which will be removed entirely.

Under the Act, Council is required to develop a separate Stormwater Services Strategy. The main implications for the Long Term Plan are on staff capacity, ensuring strategic alignment between the Long Term Plan and Stormwater Strategy, and meeting legislative requirements for the way in which any stormwater information is included in the Long Term Plan.

The strategy must cover at least 10 consecutive financial years and is subject to its own adoption and review requirements.

The existing Long Term Plan stormwater group-of-activities statement, performance measures and financial disclosures will shift to the Stormwater strategy. The strategy becomes a key statutory planning document for stormwater.

The transfer of water supply and wastewater as well as the new arrangements for Stormwater has implications for the Long Term Plan's financial and infrastructure strategies.

Rates capping proposal

Local Government (Rates Capping) Amendment Bill has been introduced to Parliament.
The proposed rates capping system is intended to provide households and businesses with greater certainty about future rates increases. The objective is to help make rates increases more predictable and manageable over time.

The proposed system would:

- Provide a target range (a minimum and maximum percentage) for annual rates increases.
- Incentivise councils to improve fiscal discipline through more careful spending decisions.
- Create guardrails around rates increases while allowing some flexibility in particular circumstances.

Under the Bill, a rates cap of between 2-4% would be implemented in year 3 of the Long Term Plan. In years 1 and 2 of the Long Term Plan, Councils must have regard to the target range rather than being required to comply with the target range.

The main implication for the Long Term Plan is for decision making in an environment of uncertainty.

Council's organisation structure review

The Chief Executive initiated a review of the organisation structure. This is now largely complete, with an implementation process underway for some teams/positions. The outcome has led to some significant changes to the structure of some teams which need to be reflected in LTP budgets and planning. In addition, Water and Wastewater services have transferred to Waikato Waters Limited. A review of the overhead allocation model is currently underway to reflect the new structure.

Audit

The Audit Office (formerly Audit NZ) will be auditing Council's Long Term Plan documents. A second draft of the Audit Engagement letter has recently been received from the audit team, which includes detailed timeframes and the fees schedule (attached). Staff are working through the detail of the letter and will soon meet with the team to discuss ahead of finalising the engagement.

Quality assurance

A Quality Assurance (QA) Plan has been developed (see attached document). Since the Committee reviewed it in June, staff have added further detail to the Plan, including sequencing of QA processes, timeframes and deliverables.

Taituarā guidance and review of the Long Term Plan 2024-34 Audit Management Report have been used to inform the QA plan.

The QA plan consists of both on-going processes and specific points of review, in order to deliver a Long Term Plan that is accurate, consistent, communicates its message effectively, and meets legal requirements.

As part of the QA process, the Taituarā Health Check and the Audit Self-Assessment are being finalised. The Audit Self-Assessment will be reviewed by the CEO and Mayor before being returned to the audit team, with a deadline of 30 October 2026. Both documents can be shared with members if wished once they are complete.

Long Term Plan Project Group

The Long Term Plan Project Group are meeting weekly to oversee development of the various workstreams of the plan and provide guidance on key issues.

Role of the Risk and Assurance Committee

It is intended that the Risk and Assurance Committee will have an oversight role throughout the Long Term Plan process, in line with its assurance, risk management and reporting role set out in the Committee's Charter.

Once the final Long Term Plan has been developed, it is suggested the committee's role can be to attest that the final prepared document is a true and accurate reflection of the decisions made by the Council and that it complies with all accounting standards and legislative requirements. The Committee may wish to recommend the document to the Council for adoption, to assist Council in fulfilling its overall responsibilities in relation to the Long Term Plan.

Long Term Plan Workstreams – Report on Progress

The development of the Long Term Plan is well underway and is generally on track, however timeframes are under pressure. Budget discussions have recently begun, after a delay of several weeks due to competing demands on staff time, and key documents are still be progressed past rough draft stage also due to staff capacity. The risk to the project timeline is noted in the risk register.

The table below provides a high level of how the workstreams are currently tracking. Actions are grouped under the headings 'Completed', 'In progress', and 'Still to be progressed'.

Table 1.1: Long Term Plan items completed

Workstream	Key actions completed	Status	More Information
Trends and Analysis Report	Report completed and adopted by Council.	Complete	The report helps inform the assumptions that underlie the Long Term Plan. Link to Trends and Analysis Report
Population	High growth	Complete	The projections

Workstream	Key actions completed	Status	More Information
projections	projections adopted by Council.		underpin the growth assumptions in the Long Term Plan. Link to population projections
Council's Vision and Community Outcomes	Adopted by Council	Complete	The Vision and Community Outcomes have been used to inform the activity planning developed by staff and will be used throughout the Long Term Plan to frame the discussion around Council's priorities. Link to vision and community outcomes
Key drivers	The key drivers have been workshopped with Council, and identified as • Affordability • Growth and Demand • Resilience • Regulation and Reform	Complete	The drivers will be used throughout the Long Term Plan to discuss the challenges and how Council will respond.
Direction on approach to consultation	Council has given direction that they would like to take a different approach to consultation, with face-to-face sessions during the consultation period to hear from submitters rather than holding a formal Hearing after the submission period has closed.	Complete	A communication and engagement process for the Long Term Plan will be developed including consideration of privacy requirements.
Grants policies review	The Multi-Year, Single-Year and Natural, Cultural and Built Heritage Grants Policies have been reviewed and updated by Council.	Complete	The level of demand and funding requirements identified through this process will help inform grant funding provisions within the Long Term Plan.

Workstream	Key actions completed	Status	More Information
			Link to Grants Policies
Significance and engagement policy	The updated policy has been adopted by Council	Complete	The Policy will be used to help guide what topics are included in the Consultation Document. Link to Significance and Engagement Policy
Project prioritisation framework	Council have agreed on a methodology for prioritising projects, the 'must dos, should dos, could dos'. This methodology has been further refined to provide a stronger framework to assist with budget decisions	Complete	The framework will be used to help elected members prioritise projects, and will be discussed in the Infrastructure Strategy.
Activity planning	Managers have presented their draft activity and support service planning to Council and received direction.	Complete	Council direction has informed development of the first cut budget. Summaries of the activity plan information will be included in the Long Term Plan documents.

Table 1.2: Long Term Plan items in progress

Workstream	Key actions completed	Status	More Information
Capital and renewal programme	Programme has been developed by Council.	In progress	Will likely need further prioritisation following budget discussions.
Long Term Plan budget	First cut budget has been reviewed by Executive Team, workshopped with Council and direction given.	In progress	A series of further workshops will be held to refine the budget.
Rates structure	Council have	In progress	Council will review

Workstream	Key actions completed	Status	More Information
review	reviewed the rates structure and given direction that no substantial changes are needed		the Uniform Annual General Charge at a workshop in October, after which the rates structure can be formally adopted.
Groups of activities structure	Council have reviewed the groups of activities structure.	In progress	New mandatory groups of activities were released at the end of September which staff are now integrating into the LTP.
Revenue and Financing Policy review	Council have reviewed the funding of each of its activities.	In progress	An updated policy will be workshopped in Oct 2026.
Significant forecasting assumptions	Well-developed draft has been workshopped with Council.	In progress	Further updates will be made as required especially in response to legislation.
Infrastructure and Financial strategies	Draft themes and key messages have been workshopped with Council.	In progress	Draft strategies will be workshopped with Council in Oct 2026.
Māori engagement in decision-making	Te Manawhenua Forum have reviewed this content.	In progress	The section will be circulated again to the Forum on their request. A face to face session with marae in our district was held in mid-October, on the Forum's request.
Development contributions policy	Draft policy currently being developed. The first workshop has been held	In progress	Second workshop scheduled for Oct 2026.
Consultation planning including Consultation Document (CD) and coms and engagement plan	An initial workshop has been held with Council to give an overview of the process and requirements for Long Term Plan consultation and to discuss possible topics for	In progress	This work will continue through until adoption of the CD for public consultation.

Workstream	Key actions completed	Status	More Information
	consultation. A draft coms story has been circulated and elected members have provided feedback.		
Levels of service and performance measure framework.	Council reviewed performance measures as part of the activity plan workshops. Subsequently Council have workshopped the performance measure framework and given direction on a number of specific level of service definitions, performance measures and targets.	In progress	Council will review the full framework once the new groups of activities have been integrated.
LTP documents	Drafting of the sections of the LTP has begun.	In progress	Staff will bring these to Council for review as they are prepared.

Table 1.3: Long Term Plan items upcoming

Workstream	Key actions completed	Status	More Information
Fees and charges	Council have agreed to move to a three yearly review of Fees and Charges.	Upcoming	Council will review the Fees and Charges in October in conjunction with further review of the Revenue and Financing Policy.
Rates remission and postponement policy	Updated policy scheduled for Council workshop in October.	Upcoming	
Liability management and Investment policies	Updated policies scheduled for Council workshop in October.	Upcoming	

Feedback and guidance

Staff welcome the Committee's feedback and guidance on any of the information presented.

Mōrearea | Risk

A key focus for the Committee in regards to the Long Term Plan is providing oversight of key risks and assumptions. A risk register is being monitored and updated regularly throughout the Long Term Plan process and will be shared with the Risk and Assurance Committee at the December meeting.

Ngā Whiringa | Options

There are no reasonably practicable issues to consider. The Long Term Plan is required by legislation and has prescribed content.

Ngā take ā-ture, ā-Kaupapahere hoki | Legal and policy considerations

Requirements for a Long Term Plan

The preparation of the Long Term Plan is a requirement under the Local Government Act 2002. Schedule 10 of the LGA sets out the requirements for a Long Term Plan. The Long Term Plan must include information about;

- Community Outcomes
- Groups of Activities
- Capital Expenditure for groups of activities
- Statement of service provision
- Funding impact statement for groups of activities
- Variation between territorial authority's longer term plan and assessment of water and sanitary services and waste management plans
- Council controlled organisations
- Development of Māori capacity to contribute to decision-making processes
- Financial Strategy and Infrastructure Strategy
- Revenue and financing policy
- Significance and engagement policy
- Forecast financial statements
- Financial statements for previous year
- Statement concerning balancing of budget
- Funding impact statement
- Rating base information
- Reserve funds
- Significant forecasting assumption

Mayoral Powers
Under LGA s41A, "*it is the role of a mayor to lead the development of the territorial authority's plans (including the long-term plan and the annual plan), policies, and budgets for consideration by the members of the territorial authority*."

Council policies and strategies
As part of the preparation of the Long Term Plan, Activity and Asset Management Plans will be checked against Council's key strategic and policy documents and wider regional and national documents for strategic fit. The preparation of the Long Term Plan may lead to the review of some Council policy documents.

Ngā Pāpāhonga me ngā Whakawhitiwhitinga | Communications and engagement

The Long Term Plan project is one of Council's key opportunities to engage with our communities to find out what their aspirations and priorities are.

The Long Term Plan is subject to the special consultative process under the LGA (s83). The special consultative process is a structured one month submission process with the opportunity for those who wish to present their submission orally, as discussed above.

In the lead up to the formal consultation period, over the rest of 2026 and early 2027, Council will be engaging with the community to set the scene and raise awareness of some of the key issues and challenges facing Council and our district.

In addition, there may be a period of more structured early-engagement on any issues of key importance to future planning.

Te Tākoha ki ngā Hua mō te Hapori me te here ki te whakakitenga o te Kaunihera | Contribution to Community Outcomes

Matamata-Piako District Council's Community Outcomes are set out below:

MATAMATA-PIAKO TŌ MĀTOU WĀHI NOHO | OUR PLACE	MATAMATA-PIAKO DISTRICT COUNCIL TE ARA RAUTAKI | STRATEGIC DIRECTION		
TŌ MĀTOU WHAKAKITENGA | OUR VISION Matamata-Piako District is vibrant, passionate, progressive, where opportunity abounds. 'The heart of our community is our people, and the people are the heart of our community.			
TŌ MĀTOU WHĀINGA MATUA | OUR PRIORITIES (COMMUNITY OUTCOMES)			
			
He wāhi kaingākau ki te manawa | A place with people at its heart	He wāhi puawaitanga | A place to thrive	He wāhi e poipoi ai tō tātou taiao | A place that embraces our environment	He wāhi whakapapa, he wāhi hangahanga | A place to belong and create

The community outcomes relevant to this report are as follows:

- All of the above, noting that a new Vision and Community Outcomes has been prepared and will come into force from 1 July 2027 on adoption of the Long Term Plan 2027-37.

Pānga ki te pūtea, me te puna pūtea | Financial Cost and Funding Source

The Long Term Plan is funded within the Strategy and Plans activity.

Ngā Tāpiritanga | Attachments

A⇩. Audit engagement letter (unsigned)

B⇩. Quality Assurance Plan - LTP 27-37

Ngā waitohu | Signatories

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	Larnia Rushbrooke **Pou Pūtea, Ratonga Pakihi | Finance & Business Services Manager**	
	Susanne Kampshof **Pou Rawa me ngā Kaupapa | Assets and Projects Manager**	
	Andrea Durie **Pou Whakapā, Whai Wāhi | Communications & Engagement Manager**	

Approved by	Sandra Harris **Pou Kaupapahere me te Kāwana | Policy and Governance Manager**	
	Kelly Reith **Hautū Tāngata me te Tutukinga | Group Manager People and Performance**	

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Te Mana Arotake

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11 October 2026

Ash Tanner
Mayor
Matamata-Piako District Council
PO Box 266
Te Aroha 3342

Dear Ash

Audit engagement letter: Audit of the consultation document and long-term plan for the period commencing 1 July 2027

This audit engagement letter is sent to you on behalf of the Auditor-General, who is the auditor of all "public entities", including Matamata-Piako District Council (the Council), under section 14 of the Public Audit Act 2001. The Auditor-General has appointed me, René van Zyl, using the staff and resources of The Audit Office, under section 32 and 33 of the Public Audit Act 2001, to carry out the audit of the Council's consultation document and long-term plan (LTP).

This letter outlines the terms of the audit engagement, including:

- Council's responsibilities;
- our responsibilities;
- our approach to the audit;
- areas of audit focus;
- audit logistics;
- professional fees; and
- personnel.

The letter seeks your agreement to the terms of the engagement.

Our audit is carried out in accordance with International Standard on Assurance Engagements (New Zealand) 3000 (Revised): *Assurance Engagements Other Than Audits or Reviews of Historical*

Financial Information. We also consider the requirements of the Auditor-General's Auditing Standards where applicable and refer to the International Standard on Assurance Engagements 3400: *The Examination of Prospective Financial Information.*

1 Council's responsibilities

Our audit will be carried out on the basis that the Council acknowledges that it has responsibility for preparing the consultation document and LTP, by applying the Council's own assumptions, in accordance with the Local Government Act 2002 (the Act) (in particular, the requirements of Part 6 and Schedule 10) and in accordance with generally accepted accounting practice in New Zealand.

1.1 General responsibilities

The general responsibilities of the Council are consistent with those for the annual report, as set out in the audit engagement letter dated 13 February 2026. The general responsibilities set out in detail in Appendix 1 of that audit engagement letter are:

- responsibilities for compliance with laws and regulations; and
- responsibilities to establish and maintain appropriate standards of conduct and personal integrity.

1.2 Specific responsibilities

In addition to those general responsibilities, the Council is responsible for preparing the consultation document and the LTP including:

- Maintaining accounting and other records that:
    - correctly record and explain the forecast transactions of the Council;
    - enable the Council to monitor the resources, activities, and entities under its control;
    - enable the Council's forecast financial position to be determined with reasonable accuracy at any time; and
    - enable the Council to prepare forecast financial statements and performance information that comply with legislation; and
- Providing us with:
    - access to all information and assumptions relevant to preparing the consultation document and LTP, such as records, documentation, and other matters;
    - additional information that we may request from the Council for the purpose of the audit;

- unrestricted access to Council members and employees that we consider necessary; and
- written confirmation of representations made to us in connection with the audit.

We assume that elected members are familiar with those responsibilities and, where necessary, have obtained advice about them.

For clarity, we note the following statutory responsibilities as set out in the Act:

- Section 93 of the Act requires the Council to have an LTP at all times, and Part 1 of Schedule 10 prescribes the information that must be included in the LTP.
- Section 111 requires that information required to be included in the LTP is prepared in accordance with applicable generally accepted accounting practice standards, where relevant standards exist.
- Section 83 (with reference to section 93A) sets out the special consultative procedure that the Council is required to follow to adopt the consultation document and LTP.
- Section 93C(4) requires an auditor's report on the consultation document, and section 94 requires a separate opinion on the LTP.

Please note that the audit does not relieve the Council of any of its responsibilities.

1.3 Publication of the consultation document and adopted long-term plan on the Council's website

The Council is responsible for the electronic presentation of the consultation document and LTP on its website. This includes ensuring that there are enough security and controls over information on the website to maintain the integrity of the presented data.

2 Our responsibilities

2.1 Carrying out the audit

The Act requires us to provide separate reports on the consultation document (under section 93C(4) of the Act) and on the LTP (under section 94(1) of the Act).

For each document, our audit addresses the following overarching objectives:

- whether the document gives effect to its relevant statutory purpose; and
- the quality of the information and assumptions underlying the information included.

Our report on the LTP also addresses:

- the completeness and accuracy of the disclosures required by Part 2 of the Local Government (Financial Reporting and Prudence) Regulations 2014.

Our work to assess the quality of underlying information and assumptions is expected to be aligned, as far as practicable, with the Council's programme of work throughout the LTP preparation period.

2.2 Statutory purpose

We assess whether the consultation document and the LTP meet their respective statutory purposes. Given the different purposes of each document, this involves considering different matters for each report.

2.3 Our independence

It is essential that the audit team remain both economically and attitudinally independent of the Council (including management personnel and the elected members). This involves being, and appearing to be, free of any interest that might be regarded, whatever its actual effect, as being incompatible with integrity, objectivity, and independence.

2.4 Quality of information and assumptions

We obtain evidence about the quality of the information and assumptions underlying the information in the consultation document and LTP. This involves applying professional judgement, including assessing the risks of material misstatement whether due to fraud or error.

Our audit involves performing procedures that examine, on a test basis, evidence supporting assumptions, amounts, and disclosures in the consultation document and LTP, and evaluating the overall adequacy of the presentation of information.

We also review other information associated with the consultation document and LTP to identify whether there are material inconsistencies with the audited consultation document and LTP.

2.5 Materiality

Consistent with the annual audit, the audit of the consultation document and LTP is performed in accordance with the principle of materiality, as applied through the exercise of professional judgement. Materiality is considered across the 10-year period of the LTP (and, where relevant, beyond), recognising that the nature and level of materiality, and the auditor's assessment thereof, may differ between the initial and outer years of the forecast period. This reflects that the initial years are typically informed by more detailed and proximate assumptions, and the outer years subject to a wider range of potential variation due to the longer time horizon.

Materiality is a key factor influencing our judgement about the areas to be tested and the nature and extent of audit procedures performed. In planning and performing the audit, we aim to obtain assurance that the consultation document and LTP, and the information and

assumptions underlying them, are free from material misstatements, whether caused by fraud or error.

Material misstatements are differences or omissions of amounts and disclosures that, in our judgement, are likely to influence a reader's overall understanding of the consultation document and LTP.

If material misstatements are identified and not corrected, we will refer to them in our audit report. Our preference is for any material misstatement to be corrected, thereby avoiding the need for such reference.

2.6 What our audit reports *do not* provide

Our reports on the consultation document and LTP:

- do not provide a guarantee of the absolute accuracy of the information in the relevant document;
- do not provide a guarantee that the Council has complied with all relevant legal obligations;
- do not express an opinion on the merits of policy choices;
- in the case of councils that are water organisations, do not express an opinion on any water services strategy adopted under section 230 of the Local Government (Water Services) Act 2025[1]; and
- do not include an opinion on whether the forecasts will be achieved.

3 Our approach to the audit

3.1 The content of the consultation document

The Act emphasises the discretion of the Council to decide what is appropriate to include in the consultation document and the associated consultation process. In deciding what to include in the consultation document, the Council must have regard to its significance and engagement policy, and the importance of other matters to the district and its communities.

We will need to understand how the Council has approached the task of applying its significance and engagement policy, and how it has weighed the importance of other matters in deciding what to include in the consultation document. This will help inform our assessment of whether the consultation document achieves its statutory purpose.

[1] An opinion on a water services strategy adopted under section 230 of the Local Government (Water Services) Act 2025 may be provided under a separate engagement, if requested under section 239 of that Act.

3.2 Adopting and auditing the underlying information

Before adopting the consultation document, section 93G of the Act requires the Council to prepare and adopt the information that:

- is relied on by the content of the consultation document;
- is necessary to enable the Auditor-General to issue an audit report under section 93C(4); and
- provides the basis for the preparation of the LTP.

The information to be prepared and adopted needs to be sufficient to enable the Council to prepare the consultation document.

Consistent with the guidance of Taituarā, Local Government Professionals Aotearoa, our view is that the core building blocks of an LTP will be needed to support an effective consultation document. This will include, but not be limited to, draft financial and infrastructure strategies and the information that underlies them, including asset management information, assumptions, defined levels of service, funding and financial policies, and a complete set of financial forecasts at an activity level.

We will work with management to understand the information proposed to be adopted and assess whether it will enable us to issue an audit report under section 93C(4).

From a practical perspective, it will be important that the Council is well advanced with the preparation of the full LTP when it issues the consultation document. Otherwise, you may find it difficult to complete the work and adopt the full LTP before your deadline. The same is true for our audit work. The more audit work that can be completed at the first stage of the process, the less pressure there will be on you and our audit team at the end of the process.

3.3 Controls relevant to the preparation of the consultation document and LTP

The Council is responsible for establishing and maintaining accounting and internal control systems (appropriate to the size of the Council). This includes policies and procedures used to prepare the consultation document and LTP, and to provide reasonable quality information and assumptions underlying these documents. We will obtain an understanding of internal control over the preparation of the consultation document and LTP. In addition to talking to Council staff, we will evaluate the design of relevant controls and whether they have been implemented.

Our review of your LTP self-assessment response (see 3.5) and key controls relating to the underlying information and development of the LTP is useful to our initial assessment of audit risk and in designing the nature and extent of our overall audit work.

3.4 Project management, reporting deadlines, and audit progress

The development of the consultation document and LTP is a significant and complex project, requiring a comprehensive project plan to ensure they integrate the Council's plans, policy decisions, and assumptions. Successful delivery of an integrated plan on time requires a project commitment throughout the organisation including from the elected representatives.

We will discuss with you the Council's approach to preparing and completing the LTP, including when key information will be available for auditing, and work with the Council to agree the timing of our work.

3.5 Self-assessment

We intend to use a self-assessment to assist our audit planning. The self-assessment asks you to reflect on your most significant issues and risks, governance of the LTP project, the systems and processes you have in place (particularly to meet the purposes in the Act for the consultation document and the LTP), asset management, performance management and reporting, and financial management.

It can also be a useful tool for Council to identify key changes and judgements planned for the LTP, including those that significantly affect levels of service, asset investment, and the Council's long-term financial outlook. The self-assessment will be provided separately, and we ask that you please complete and return this assessment by 9 December 2026.

4 Areas of audit focus

The quality of the Council's financial forecasts is significantly affected by whether the assumptions they are based on are reasonable. The Act requires Councils to clearly outline the significant forecasting assumptions and risks that underlie the forecast financial statements in the LTP (Schedule 10, clause 17). Prospective Financial Statements (PBE FRS 42) also require the disclosure of significant assumptions.

We will assess whether the Council's significant assumptions are reasonable, clearly identified, complete, and consistently applied across the LTP, consultation document, and supporting information.

We will also assess whether the level of uncertainty associated with key assumptions is appropriately reflected and disclosed in the LTP.

Based on our planning to date, we have identified several focus areas where the related assumptions involve greater judgement and uncertainty and therefore present a higher risk of material misstatement. We outline these below.

4.1 Sector reforms

The Council will be preparing its LTP during a period of significant legislative and structural change. The Council will need to adopt the most appropriate assumptions based on the best available information about policy direction and legislative intent, with clear disclosure of those assumptions and the associated level of uncertainty.

A summary of the reforms already in place, or expected to affect the LTP, is set out below.

Our audit work will assess whether the Council's assumptions and disclosures reasonably reflect these changes and the associated uncertainty.

- **Structural reform:** Initial Cabinet decisions on reorganisation proposals are expected in 2027 for councils participating in early-stage reform processes. Councils not participating are expected to progress on a longer timeframe after the 2028 elections. While direct impacts on current LTP forecasts are likely to be limited, disclosures about the potential implications, significance, and associated uncertainty will be important.
- **Rates capping:** The Local Government (Rates Capping) Amendment Bill has been introduced to parliament. Final legislation is expected in 2027 and rates caps are proposed to take effect from 1 July 2029. A transitional period is planned from enactment until 30 June 2029. During this period, councils would be expected to have regard to the proposed target rates range of 2% to 4% when setting rates but would not be bound by it. Clear disclosure of the impact on forecasts, assumptions, risks and associated uncertainty will be important.
- **Water services reform:** LTP assumptions should be based on the adopted and approved water services delivery plan and associated investment programme. This includes consideration of transition issues arising from changes to service delivery arrangements, such as overhead allocation, debt and guarantee arrangements, targeted rates collection, and accounting and service level arrangements. For in-house delivery models, the Council should ensure that there is clear documentation supporting the allocation of overheads and shared costs, and that the LTP appropriately includes required information and excludes non-permitted information in accordance with legislative requirements.
- **Resource Management Act reform:** The new resource management legislation is progressing into implementation, introducing a new planning and environmental management framework that councils will need to implement during the LTP period. The reforms, together with the continuing use of fast-track consenting pathways, may affect infrastructure demand, growth patterns, development capacity, and related financial forecasts. Councils should consider the implications of implementing the new planning system, including capability and transition requirements and changes to planning processes. These should be reflected in the council's LTP planning and budgeting where relevant.
- **Development Levies and Infrastructure Financing Act changes:** The Infrastructure Funding and Financing Amendment Act 2026 has been enacted. Councils will need to consider whether assumptions appropriately reflect the impact of these changes,

including the introduction of new levies from July 2028 where these funding mechanisms are available. Clear disclosure of the resulting impacts and associated uncertainty will be important.

- **Local Government (System Improvements) Amendment Act**:
  - The Local Government (System Improvements) Amendment Act 2026 has amended the purpose of local government, increasing the focus on infrastructure, public services, regulatory functions, and economic growth, and removing reference to the four well-beings. The Council will need to ensure the LTP is aligned to the new purpose.
  - The Act also enables standardised groups of activities and council performance benchmarks to be set through regulations. and provides councils with better tools to recover growth-related infrastructure costs from fast-track developments. It modifies the Secretary for Local Government's powers to make rules related to performance reporting. The Council will need to consider the implications of new regulations or rules and ensure that the LTP appropriately reflects any new or amended performance reporting requirements.

4.2 Financial sustainability and prudence

An important function of a council's LTP audit is concluding whether the forecast financial information is financially prudent and based on reasonable assumptions.

There are several factors that the Council needs to consider when preparing the consultation document and LTP to ensuring the LTP is financially prudent. These include:

- The impact of rates caps on revenue over the forecast period.
- The impact on revenue, expenditure, and debt of structural changes (such as the removal of water assets).
- Changes to the Council's debt covenant and financial strategy limits.

Our audit work will focus on how the Council's forecasts have factored in these changes and funding constraints. At a minimum we will focus on:

- Whether the constraints have been appropriately reflected in the Council's levels of service.
- The adequacy of disclosures about the risk to critical assets if council defers asset maintenance.
- The consequential impact on financial prudence and balanced budget metrics and forecast cashflows trends.
- The reasonableness of key assumptions, such as:
  - revenue increases;

- cost reductions, including savings assumptions;
- asset sales or recycling;
- revenue assumed from third parties; and
- development levy/contributions.

4.3 Asset planning

Quality asset information is critical to supporting renewals and capital forecasts in the LTP. Sector observations indicate that renewals forecasts continue to be below depreciation on average, while the quality and reliability of condition and performance information for critical assets remains variable. Together, these factors increase the risk of suboptimal investment decisions and highlight the importance of evidence-based renewals and maintenance programmes.

Given the significance of infrastructure investment and management to the Council's activities, we will consider the reasonableness of the Council's asset forecasts in the context of the quality and reliability of asset condition and performance information.

Our work will include considering how Council has:

- explained any necessary trade-off between affordability and asset investment requirements, and the risks and implications of those trade-offs;
- factored in changes in levels of service to the financial forecasts;
- factored in the reliability of underlying asset data about condition and performance; and
- factored industry capacity constraints into assumptions about project delivery timing.

4.4 Performance framework

The Council's performance framework should be meaningful and appropriate in the context of its significant activities, investment decisions, and funding constraints. It is a key mechanism for accountability to ratepayers and other stakeholders over time. The Council will also need to consider how changes in activities affect the performance framework included in the LTP.

Our work will include:

- Obtaining a high-level understanding of how the council has applied its judgement in relation to the selection, aggregation, measurement, and presentation of the performance framework (noting that PBE FRS 48 requires disclosure of these judgements in the annual report).

- Considering whether the performance framework is clear, gives reasonable coverage of the local authority's activities, and covers the important dimensions of performance for each activity.

4.5 Climate change assumptions and responses

The Climate Change Commission recently released its 2026 national climate change risk assessment. Some of the most significant risks identified directly impact local authorities.

Council may need to develop strategies to adapt to climate change risks and ensure its strategies and plans are consistent with decisions in other key documents, such as infrastructure strategies (regarding managed retreat, infrastructure capacity, and the location of assets), financial strategies, and financial forecasts (regarding useful lives, insurability, and weather event recovery).

Our work will include:

- Assessing whether key climate-related assumptions are reasonable, supportable, and adequately disclosed.
- Understanding how the Council's adaptation strategies have been integrated into the LTP, including the financial forecasts, forecast levels of service, and performance information.
- Ensuring the LTP clearly explains significant trade-offs between risk and cost, including why the Council has adopted certain assumptions in establishing financial forecasts and, where relevant, how performance frameworks reflect investments in greenhouse gas emission reductions.

4.6 Financial strategy and infrastructure strategy

The infrastructure and financial strategies are central to the LTP framework, setting priorities for infrastructure investment and the Council's funding approach. High-quality strategies are essential to effective long-term planning and resource prioritisation.

Our work will include considering how the Council has:

- aligned the infrastructure and financial strategies;
- balanced the budget and been financially prudent;
- integrated the effect of key assumptions about demographic and population changes, and significant changes to levels of service;
- ensured the plausibility of key relationships in the forecasts, such as:
    - renewals and depreciation forecasts;
    - debt, interest, and capital expenditure relationships; and

- renewals, capital expenditure, and levels of service.

- developed and applied cost and inflation assumptions.

4.7 Financial model

The Council's financial modelling is a significant component of the underlying information that supports the financial strategy and infrastructure strategy. We will place particular emphasis on the integrity and logic of the Council's financial modelling.

5 Audit logistics

5.1 Audit timing

The key dates in the audit timetable are as follows:

Deliverable	Key date
Self-assessment provided to Council	17 September 2026
Self-assessment returned to audit team for consideration	30 October 2026
Significant forecasting assumptions provided to audit team	26 November 2026
Financial model (10-year budget) provided for audit, including income statements, balance sheets provided, cash flow statements, funding impact statements and benchmark calculations to audit team We expect consistency between Council's assumptions and financial model (budget) across the 10-years of the plan	26 November 2026
First audit visit (one week) - audit of the assumptions and financial model/10-year budget	30 November – 4 December 2026
Draft LTP provided to audit team (including groups of activities, proposed statement of service performance, details and audit support for key matters being consulted on, Financial Strategy, Infrastructure Strategy, and the CCO section, activity and asset management plans) We expect quality-checked documents and consistency across the activity and asset plans, strategies and LTP document	3 December 2026
Second audit visit (two weeks) – audit of the underlying information and consultation matters	7 – 18 December 2026

Deliverable	Key date
Complete draft consultation document provided to audit team We expect a quality-checked document and consistency between the CD and Council's underlying information	22 February 2027
Third audit visit (two weeks) – audit of the consultation document	1 – 12 March 2027
Audit clearance for the consultation document	22 March 2027
Draft audit report on consultation document	24 March 2027
Draft report to governors on consultation document engagement	24 March 2027
Council adoption of consultation document	31 March 2027
Complete draft LTP provided to audit team We expect a quality-checked document and consistency between the LTP and Council's underlying information required	31 May 2027
Fourth audit visit (two weeks) – LTP stage	8 – 18 June 2027
Audit clearance for the LTP	18 June 2027
Draft audit report on LTP	25 June 2027
Draft report to governors on LTP engagement	25 June 2027
Council adoption of the LTP	30 June 2027

Should we encounter any significant problems or delays during the audit, we will inform you immediately.

To ensure that we meet agreed deadlines, it is essential that the dates agreed are adhered to.

5.2 Workspace and information

The following should be made available to our staff during our audit:

- A suitable workspace for computer use (in keeping with the health and safety requirements discussed in Appendix 1).
- Electronic copies of key documents.

5.3 Provision of a report to Council

In addition to the audit report, at the end of the engagement we will provide a report to the Council communicating relevant matters that came to our attention. This may include significant weaknesses in the Council's systems and any uncorrected misstatements, as well as any identified and relevant breaches of laws and regulations during the audit.

Please note that the Auditor-General may refer to matters that are identified in the audit of consultation documents and LTPs in a report to Parliament if it is in the public interest, in keeping with section 20 of the Public Audit Act 2001.

6 Professional fees

Our audit fee, covering the consultation document and the LTP for the period commencing 1 July 2027, is $103,300 (excluding GST and disbursements).

As stated in the Public Audit Act 2001, fees must be reasonable to both parties, having regard to:

- the nature and extent of the services provided;
- the requirements of auditing standards published under section 23;
- the qualifications and experience of the persons necessarily engaged in providing the services; and
- any other matters the Auditor-General thinks fit.

We will discuss the proposed fee with you.

Once we have agreed a fee between us, we reserve the right to recover any costs incurred in good faith should a legislative change alter the audit requirements.

The proposed fee is based on the following assumptions:

- All documents and information required to complete the audit is complete and provided within the agreed timelines. This includes:
    - the draft consultation document;
    - the full draft financial strategy;
    - the draft infrastructure strategy; and
    - the key underlying assumptions and information that supports the draft consultation document.
- All documents provided will be subject to appropriate levels of quality review by the Council before they are submitted for audit.

- The consultation document and LTP will include all relevant disclosures.
- There will be an appropriate level of assistance from your staff.
- We will review, at most, two drafts of each of the consultation document and LTP during our audit.
- We will also review one printer's proof copy of the consultation document and LTP, and one copy of the electronic version of the consultation document and LTP (for publication on your website).
- Other than changes/potential changes known at the time the audit fee was agreed, there are no other significant changes in the structure or level of operations of the Council impacting on the audit – such as the establishment of a CCO to deliver core functions, or a major restructuring of groups of activities.
- The local authority is preparing forecast financial statements for the "Council parent" only, rather than including consolidated forecast financial statements for the Council and any controlled entities in the adopted LTP.

If the scope and/or amount of work changes significantly (such as a change in direction while developing the consultation document, or between the development of the consultation document and the LTP), we will discuss the issues with you at the time.

If information is not available for the visits as agreed, or the systems and controls the Council uses to prepare the underlying information and assumptions cannot be relied on, we will seek to recover additional costs incurred as a result. We will endeavour to inform you as soon as possible should such a situation arise.

This fee is exclusive of any subsequent amendments the Council might make to the adopted LTP under section 93D.

We wish to interim bill as work progresses. We propose the following billing arrangements:

	$
December	35,000
March	35,000
June	33,300
	$103,300

We need to begin our LTP audit work in a timely fashion to ensure that the LTP can be adopted before the statutory deadline. We understand there may be some uncertainty around the 2027-2037 LTP, but at this stage you are required by legislation to prepare an LTP.

If the Government decides to change the requirement for completing the 2027-2037 LTP after we have started our work, the fees we charge will be on a percentage completion

basis. The Audit Office will liaise with the Ministry of Cities, Environment, Regions and Transport should requirements change part way through the LTP production process to ensure these costs are considered as part of the legislative change process.

7 Personnel

Our personnel involved in the management of the audit are:

René van Zyl	Director
TBC	Engagement Quality Review Director
Erika Dadson	Manager
Bernard Lee	Audit Supervisor

We have endeavoured to maintain staff continuity as far as possible.

8 Agreement

Please sign and return the attached copy of this letter to indicate that:

- it is in accordance with your understanding of the arrangements for this audit of the consultation document and LTP for the period commencing 1 July 2027; and
- you accept the terms of the engagement set out in this letter that apply specifically to the audit of the consultation document and LTP and supplement the existing audit engagement letter dated 13 February 2026.

If there are any matters requiring further clarification, please do not hesitate to contact me.

Yours sincerely

René van Zyl
Director

cc Manaia Te Wiata - Chief Executive
Anne Gummer – Senior Policy Advisor/LTP project co-ordinator/manager
Kelly Reith – Group Manager People, Governance and Relationships

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Sandra Harris – Policy, Partnerships and Governance Manager
Larnia Rushbrook - Finance and Business Services Manager
Susanne Kampshof - Asset and Projects Manager
Niall Baker – Policy Team Leader

I acknowledge that this letter is in accordance with my understanding of the arrangements of the audit engagement. I also acknowledge the terms of the engagement that apply specifically to the audit of the consultation document and LTP, and that supplement the existing audit engagement letter dated 13 February 2026.

Signed: _____ Date: _____
Ash Tanner
Mayor

Appendix 1: Other general terms and conditions

Health and safety of audit staff

The Auditor-General and The Audit Office take seriously their responsibility to provide a safe working environment for audit staff. Under the Health and Safety at Work Act 2015, we need to make arrangements with you to keep our audit staff safe while they are working at your premises.

We expect you to provide our audit staff with a safe work environment that is without risks to their health and safety. This includes providing adequate lighting and ventilation, suitable desks and chairs, and safety equipment where required. We also expect you to provide them with all information or training necessary to protect them from any risks they may be exposed to at your premises. This includes advising them of emergency evacuation procedures and how to report any health and safety issues.

Confidentiality and data storage

We will keep confidential the information we acquire in the course of the audit engagement. We are entitled to use or disclose confidential information where we have a legal or professional right or duty to do so.

You authorise The Audit Office to use any information we acquire in the course of the audit engagement as necessary to support the Auditor-General in the exercise of their functions, powers, and duties under the Public Audit Act 2001. This may include using information for in-house training, precedents for technical audit issues, benchmarking, and for quality improvement and efficiency initiatives.

The Office adheres to the Government Chief Digital Officer (GCDO) requirements for storing up to and including RESTRICTED material in cloud services, using only the approved five-eyes nations. The GCDO has also provide endorsement for a further four countries, which the Office uses for secondary storage, back-ups or BCP environments. The Office can, based in detailed risk assessment approve other countries to be used, however this is done on a case-by-case basis.

Appendix 2: Respective responsibilities when using the Office's client portal tool

The Office has engaged Audit Dashboard Incorporated to provide a client portal, AuditDashboard.

AuditDashboard is a secure online tool that will make it easier for files to be shared between the Office and the Council and for your people to work with us. We will request and receive files from your organisation through AuditDashboard.

For more information, please refer to: Working with your auditor — The Audit Office

Your organisation's obligations when using AuditDashboard

AuditDashboard implements industry standard encryption and security controls to keep your organisation's data safe. However, each user of AuditDashboard is responsible for ensuring these controls can operate. Your organisation is responsible for your users' use of AuditDashboard.

Upon registering, each user will be required to read and accept individual Terms of Use. These are aligned with your organisation's obligations in this letter. The Terms of Use can be viewed at auditdashboard.com/Account/Terms.

We expect you to ensure that AuditDashboard users in your organisation know that they must only access AuditDashboard using devices that have been approved for work purposes by your organisation. By using approved devices in conjunction with complying with your organisation's own policy on computer use, users are more likely to comply with the Terms of Use that each user must agree to.

We expect your organisation to provide an environment that supports AuditDashboard users in your organisation to:

- use a secure network with firewall protection;
- use a modern, up-to-date browser, and an operating system that features integrated anti-virus and anti-malware software;
- use their own unique user account each time they access AuditDashboard, and comply with the password security measures in the Terms of Use;
- take the same precautions when using AuditDashboard as they would with other secure online transactions, such as ecommerce and banking;
- logout of AuditDashboard, lock their system and secure their computer when left unattended; and
- not misuse AuditDashboard.

Your organisation must inform the Office if a user leaves, or if a change in circumstances (for example, a change in role) means that a user should no longer have access to AuditDashboard. Once we have been informed, we will remove access for that user.

Your organisation must inform the Office of any information that should be restricted so it can only be viewed by specified users, such as payroll data.

Your organisation must notify the Office immediately of any unauthorised use of an AuditDashboard account or in the event that a user's account details are compromised.

We expect your organisation to maintain the confidentiality and integrity of the content and technology of AuditDashboard to at least the same level of care required by your organisation in respect of its own confidential information, but in no event using less than a reasonable standard of care.

Your obligations when your agent uses AuditDashboard

Your organisation might engage an agent ("your agent") to perform some financial functions, for example, an external accountant to prepare your organisation's financial statements. In such circumstances, your agent might hold files, on behalf of your organisation, which are relevant to your organisation's audit.

If your organisation requests the Office to add your agent as an AuditDashboard user, your organisation is wholly responsible for your agent's use of AuditDashboard. Accordingly, your organisation must ensure that your agent:

- is aware of your organisation's obligations to the Office;
- is aware that they must agree to and abide by the Terms of Use that apply to AuditDashboard users;
- is required to be subject to a computer use policy, and work in a secure environment, which enables them to comply with the Terms of Use; and
- agrees to notify your organisation immediately of any unauthorised use of an AuditDashboard account.

Our responsibilities

We are responsible for the security of the data provided by you to us for the purpose of an audit engagement.

We are responsible for obtaining assurance that AuditDashboard is secure for the classification and sensitivity of data that is involved. When we engaged AuditDashboard, we considered risk, security, privacy, functionality, and business requirements. These are all fundamental requirements for information governance and assurance[2].

[2] NZ Information Security Manual v3 – section 4.1.11 & 4.1.12

The Office does not guarantee the availability of AuditDashboard. We reserve the right to withdraw AuditDashboard at our discretion. Where possible, we will notify your organisation in advance.

If our contract with AuditDashboard is terminated, AuditDashboard will delete your organisation's data, except if you request its return, or such data is required by the Office to perform the audit engagement.

Long Term Plan 2027-37 Quality Assurance Plan

Context

The Long Term Plan (LTP) is a complex project covering compliance with a large number of legislative requirements, planning for all activities of Council, developing major strategic documents and financial policies, undertaking an audit process and engaging with the community in an extensive way. The project timeline for an LTP is typically 18 months or more, and involves staff across the whole organisation, elected members, Council committees, and the community.

Role of quality assurance

Quality assurance (QA) is key to successfully delivering a Long Term Plan that is accurate, consistent, communicates its message effectively, and meets legal requirements. QA is both an on-going process that continues throughout the period over which the LTP is developed, and a specific formal step at crucial points in the process.

Effective QA will:
a) Detect errors and omissions and minimise the amount of re-working
b) Keep audit fees to their lowest possible level and help achieve an unmodified audit opinion
c) Minimise the chance of legislative non-compliance
d) Improve the overall clarity and consistency of the document
e) Maximise engagement with the community by ensuring we are communicating our proposals clearly and effectively

LTP QA Plan

Table 1 Formal periods of QA at specific points in the LTP Process [this section has been updated since the June RAC meeting]

The table below details the QA that will take place in each of the three phases of the QA process: 1. In November ahead of the interim audit, 2. In February ahead of the audit of the consultation document, 3. In May/June ahead of the final LTP audit.

The QA described is grouped into some of the key areas of focus, and includes the roles responsible, and deliverables where applicable.

QA process and role responsible		Deliverables
1. QA ahead of the audit of the **underlying information**: October - December 2026		
Consistency and Linkages (within LTP documents, and with other strategies, policies and plans)	- QA by independent person, Ken Morris Will include checking both consistent detail e.g. figures and strategic linkages.	- Report by Ken Morris detailing the process, key findings, changes made, overall assessment and assurance.
Asset Management Plans	- QA by independent person, Bevan Gray - Review and sign off by asset managers, Assets and Projects Manager, Group Manager Community Places and Infrastructure	- Report by Bevan Gray detailing the process, key findings, changes made, overall assessment and assurance.
Financial Model	- QA by Bevan Gray - Sign off by Finance Manager, Group Manager People and Performance	- Report by Bevan Gray detailing the process, key findings, changes made, overall assessment and assurance.
Consistency (between LTP and underlying information)	- AMPs: Assets and Projects Manager - Activity Plans: Policy team	
Legislative compliance	- Policy team - Legal review if necessary	- Completed Taituarā Health Check - Completed Audit Self-Assessment - Completed Taituarā QA Plan
Accuracy	- QA across LTP documents for spelling, grammar, formatting: Policy Team	- Sign off by Policy and Governance Manager and Group Manager People and Performance
Overall assurance	- Managers sign off of Activity Plans and associated information in LTP documents - Policy and Governance Manager and Group Manager People and Performance sign off of full draft LTP - Risk and assurance review by Risk and Assurance Committee - Council adoption of the underlying information for interim audit	

QA process and role responsible		Deliverables
2. QA ahead of the audit of the **Consultation Document**: February 2026		
Consistency and Linkages (between CD and LTP, and between CD and Stormwater Strategy summary)	- QA by Ken Morris Will include checking both consistent detail e.g. figures and strategic linkages.	- Report by Ken Morris detailing the process, key findings, changes made, overall assessment and assurance.
Legislative compliance	- Policy team - Legal review if necessary	
Accuracy	- Spelling, grammar, formatting: Policy Team	
Readability	- Read through by staff not associated with the LTP	
Overall assurance	- Policy and Governance Manager and Group Manager People and Performance sign off CD - Risk and assurance review by Risk and Assurance Committee - Council adoption of the CD for interim audit	
3. QA ahead of the audit of the **final LTP**: June 2026		
Consistency and Linkages (within LTP documents, and with other strategies, policies and plans)	- QA by Ken Morris Will include checking both consistent detail e.g. figures and strategic linkages.	- Report by Ken Morris detailing the process, key findings, changes made, overall assessment and assurance.
Asset Management Plans, Activity Plans	- Checks to ensure any updates have been reflected back into the AMPs and Activity Plans by Managers	
Accuracy	- Spelling, grammar, formatting: Policy Team	
Legislative compliance	- Policy team - Legal review of rates resolution and funding impact statement - Other legal review if necessary	
Overall assurance	- Policy and Governance Manager and Group Manager People and Performance sign off - Risk and assurance review - Council adoption of the LTP for final audit	

Table 2 Timeline for QA (audit dates TBC) [this section has been added since the June RAC meeting]

The table below outlines the key dates for four key areas of responsibility in the LTP process – governance, management, quality assurance and audit, to provide an overview of how these responsibilities are timetabled and sequenced.

Date	Governance	Quality Assurance	Management	Audit
1) QA ahead of the audit of the **underlying information**: October - December 2026				
23 Oct	RAC oversight of QA Plan	QA of self-assessment by Ken Morris		
30 Oct	Mayor sign off of Self-Assessment		CE sign off of Self-Assessment	Self-assessment due to Audit
11 Nov	Last workshop before QA			
12-26 Nov		QA	Group Manager People and Performance sign off	
30 Nov – 4 Dec				Audit – Financial model and assumptions (1 wk)
1 Dec	TMF review			
2 Dec	Last workshop 2026			
8 Dec	RAC assurance on draft LTP			

Date	Governance	Quality Assurance	Management	Audit
9 Dec	Council adoption of underlying info for audit			
7 Dec – 18 Dec				Interim Audit (2 wks)
2) QA ahead of the audit of the **Consultation Document**: February 2026				
27 Jan	First workshop 2027			
9 Feb	TMF review			
4 Feb – 12 Feb		QA	Group Manager People and Performance sign off	
16 Feb	RAC assurance on CD			
24 Feb	Council adoption of CD for consultation			
1 Mar – 12 Mar				Audit of CD (2 wks)
22 Mar				Audit clearance
24 Mar				Draft audit report
31 Mar				
5 Apr – 5 May	Public consultation			
3) QA ahead of the audit of the **final LTP**: June 2026				
19 May	Deliberations, sign off LTP for final audit			
26 May – 4 Jun		QA	Group Manager People and Performance sign off	
8 Jun – 18 Jun				Final Audit
18 Jun				Audit clearance
22 Jun	RAC assurance final LTP			
25 Jun				Draft audit report
30 Jun	Council adopt final LTP			Audit opinion

Table 3 On-going QA processes [this section is the same as what was presented at the June RAC meeting]

Area	Quality assurance processes
Programme management and governance	- The overall approach to QA for this LTP is to have factored more time into the project plan to allow for more thorough QA ahead of the audit periods. As well as contributing to document quality it is envisaged that this approach will help manage audit costs and overall project timeframes. - Timelines are in place for all workstreams of the LTP. - An LTP Project Group monitors LTP alignment with Council priorities and legislative requirements, ensures that significant risks and issues are being actively managed, and maintains oversight of key deliverables. - A risk register is regularly reviewed and updated to ensure we are actively managing risks and staying on top of signalled legislative changes that can impact the LTP and the information we provide to elected members. - Staff are in the process of setting up regular catch ups with Audit including to ensure we understand the areas of audit focus and can deal with any issues early. - Elected members are engaged throughout the LTP process, including regular progress updates, so the risk of late surprises or risks to adoption are minimised. - MPDC are now using SharePoint which means that multiple staff can work on the same document at the same time, leading to efficiency and accuracy gains.
Decision-making	- Processes are in place to capture feedback, questions and direction received during Council workshops and Committee meetings, to ensure LTP documents correctly reflect Council's priorities.

Area	Quality assurance processes
	- Processes are being put in place to ensure the requirement for elected members to have particular regard to the contribution of core services in decision making is correctly followed and documented.
Asset management plans (AMPS) and infrastructure investment	- An integrated programme of infrastructure provision overseen by the Assets and Projects Manager is being undertaken to avoid asset planning occurring in silos. This includes mapping out the major projects and programmes by location and time, so that the integration between them is clearly visible. - Although stormwater will have ring-fenced funding and only be included in the LTP at a high level, it will still be important to ensure that stormwater planning remains strategically linked to other infrastructure planning. - Staff will follow sector guidance and liaise with audit to ensure that any stormwater information in the LTP and CD is at the correct level of detail to meet legislative requirements and avoid the Stormwater Strategy being viewed as underlying information and therefore subject to audit. - To help ensure the AMPs are informed by the best available information, a series of staff workshops have been held to gather staff feedback on key challenges and opportunities. - A new two-gate project pipeline framework has been instigated to help ensure there is a robust basis on which to make investment decisions. - Draft budgets have been workshopped with Council, and signed off by the Executive Team. - Activity managers will sign off that the planned services and AMPs are consistent with available funding and strategies as per the draft budget. - Budgets will be reviewed against significant commitments, policies and strategies e.g. Revenue and Financing Policy, Parks & Open Spaces Strategy, Financial Strategy, Infrastructure Strategy. - The finance team will reflect final budget decisions (following the consultation process), and asset team to ensure the AMPs and Development Contributions are updated accordingly.
Levels of service and performance measures/ targets	- As part of developing their draft Activity Plans, activity managers have undertaken a thorough review of their performance to date. - Activity managers have been given clear guidance about level of service and budget expectations. - The Activity Plan template guides managers through a process of establishing comprehensive background information to inform forward planning, including key pressures on maintaining levels of service within existing (inflation adjusted) budgets. - As part of the last LTP, a comprehensive review of performance measures was undertaken including assessment against the Accounting Standard FRS48. Any changes to performance measures that managers wish to make are done in conjunction with the Policy team who will ensure continued alignment with the standard. - Development of the draft Activity Plans by managers was supported by the Policy team, who will also review the draft Plans once complete to ensure information is robust and consistent. - Following approval of budgets, performance targets will be realigned if necessary and signed-off by activity managers to ensure that the planned services are consistent with available funding.
Key alignment and linkages	- Templates and ongoing review by the policy team will help ensure consistency across the various parts of the LTP - Copilot can be used to both aid in the development of consistent messaging, and check for consistency across documents, with any use of AI to be checked by staff for accuracy. - A change log process will be implemented as the project progresses toward the final audit, including documenting the risks associated with any changes - A process is in place to align the development, content, messaging and tone of the Infrastructure and Financial Strategies

Area	Quality assurance processes
Assumptions	- Staff have processes in place to ensure that a) assumptions are complete, reasonable and supportable and b) assumptions are applied consistently across the various parts of the LTP with updates provided to elected members
Accounting standards	- Documents are reviewed against accounting standard FRS-42 as well as Taituarā guidance by Finance staff
Financial model and data	- A data integrity review will be undertaken - Built-in checks for the following will be monitored: treasury ratios, prudential benchmarks and the balanced budget requirement
Prudent financial management	- Financial information presented to elected members will illustrate the impact of different scenarios on rates and debt levels in the short and long term. - Final published documents will include assessment of Council's borrowing against its prescribed limits and of its operating budget through a prescribed Balanced Budget Benchmark.
Consultation with the community	- The Communications and Engagement Manager and/ or the LTP Project Lead attends Council workshops on LTP related topics where possible throughout the year to gain a good understanding of elected members' concerns and priorities and ensure messaging can be developed for the CD that effectively captures the considerations and trade-offs that Council have discussed in the lead up to their decision making - The CD will be developed collaboratively by the Policy and Communications and Engagement teams to ensure it is both legislatively compliant and communicates effectively. - Processes will be put in place to ensure the way in which public submissions are captured at face to face sessions are accurate, and legislatively compliant - Best practice processes will be put in place to provide checks and balances for any use of AI in the summarising of submission themes
Budget refresh for Final LTP	- The budget refresh process will incorporate alignment of budgets with AMP and performance targets and any new investment or changes in budget request will require a full justification.

8 Ngā Pūrongo Whakamārama | Information Reports

8.7 Policy, Planning and Reporting Stocktake - October 2026 Update

CM No.: 3222651

Te Kaupapa | Purpose

To provide the Risk and Assurance Committee with a regular update on the Policy, Planning, and Reporting Stocktake, including the status of any documents scheduled for review.

Rāpopotonga Matua | Executive Summary

The Policy, Planning and Reporting Stocktake (Stocktake) has been updated following the feedback received on 30 September 2025 from the Risk and Assurance Committee (Committee).

Attachment A includes external and internal documents the Committee have indicated they want to review.

Attachments B and C include external and internal documents the Committee have indicated they do not want to review but want to have the opportunity to have oversight over the full list for information only.

Tūtohunga | Recommendation

That:

1. **The information be received.**

2. **The Risk and Assurance Committee provide any feedback on the Policy, Planning and Reporting Stocktake [*feedback to be specified*].**

Horopaki | Background

Council policies, plans, and reports form the foundation of our strategic direction, operational delivery, and community engagement. Over time, these documents accumulate across departments, often in response to changing legislation, evolving community needs, and emerging priorities. Without regular review, this can lead to duplication, misalignment, or outdated guidance that may hinder effective decision-making.

A stocktake of existing policies, plans, and reports is a proactive tool to ensure our governance framework remains coherent, current, and fit for purpose. The stocktake:

- Provides visibility over the full suite of Council documents, including those that are active, under review, or no longer relevant.
- Supports consistency and alignment across departments by identifying overlaps, gaps, and opportunities for integration.
- Improves accessibility for staff, elected members, and the public by creating a centralised and searchable record.
- Enables better strategic planning by clarifying existing commitments and informing future policy development.
- Ensures compliance with statutory obligations and best practice by identifying documents that require updating or rescinding.

- Improves transparency and accountability, helping Council demonstrate that its decisions are informed by a clear and up-to-date policy framework.

Ngā Take/Kōrerorero | Issues/Discussion

The Stocktake is being updated to reflect the organisation restructure including the transition of water and wastewater services to Waikato Waters Ltd. Some changes have been made but there will be further minor adjustments as responsibilities develop.

The Stocktake is reported annually to the Committee, in line with the work programme. At the last update presented at the 30 September 2025 meeting, the Committee resolved as follows:

1. *The information be received.*

2. *The Risk and Assurance Committee provided feedback on the Policy, Planning and Reporting Stocktake. This included adding the Health and Safety/Safety and Wellness Policy, Preventing Fraud and Corruption Policy, Sensitive Expenditure Policy, Liability Management and Investment Policy to the stocktake.*

These Policies have been added to the list of Policies for Committee review (Attachment A).

Mōrearea | Risk

The Stocktake has been developed to assist in oversight of policy reviews to ensure that regular reviews are undertaken and statutory timeframes for review are complied with. The risk of not reviewing the policies could result in policies not reflecting best practice and they may fail to comply with new legislation/regulations where relevant.

Te Tākoha ki ngā Hua mō te Hapori me te here ki te whakakitenga o te Kaunihera | Contribution to Community Outcomes

Matamata-Piako District Council's Community Outcomes are set out below:

<table>
<tr><td colspan="2">MATAMATA-PIAKO TŌ MĀTOU WĀHI NOHO | OUR PLACE</td><td colspan="2">MATAMATA-PIAKO DISTRICT COUNCIL TE ARA RAUTAKI | STRATEGIC DIRECTION</td></tr>
<tr><td colspan="4">TŌ MĀTOU WHAKAKITENGA | OUR VISION
Matamata-Piako District is vibrant, passionate, progressive, where opportunity abounds. 'The heart of our community is our people, and the people are the heart of our community.</td></tr>
<tr><td colspan="4">TŌ MĀTOU WHĀINGA MATUA | OUR PRIORITIES (COMMUNITY OUTCOMES)</td></tr>
<tr><td>  </td><td>  </td><td>  </td><td>  </td></tr>
<tr><td>He wāhi kaingākau ki te manawa | A place with people at its heart</td><td>He wāhi puawaitanga | A place to thrive</td><td>He wāhi e poipoi ai tō tātou taiao | A place that embraces our environment</td><td>He wāhi whakapapa, he wāhi hangahanga | A place to belong and create</td></tr>
</table>

All community outcomes are relevant.

Ngā Tāpiritanga | Attachments

A⇩. RAC List Stocktake Export - September 2026

B⇩. Full External List Stocktake Export - September 2026

C⇩. Full Internal List Stocktake Export - September 2026

Ngā waitohu | Signatories

Author(s)	Charlotte Walker **Kaitohu Kaupapahere Paetahi | Graduate Policy Advisor**	

Approved by	Niall Baker **Kaiārahi Tīma Kaupapahere | Policy Team Leader**	
	Sandra Harris **Pou Kaupapahere me te Kāwana | Policy and Governance Manager**	
	Kelly Reith **Hautū Tāngata me te Tutukinga | Group Manager People and Performance**	

RAC OVERVIEW ACTIVE POLICIES, PLANS AND REPORTS

Title	Review	Adopted	Review Due	External /Internal	Council Adoption	E-Team Approval	Legislative Requirement	GM Responsible	Status	Comments
Annual Plan	Annually	24/06/2026	24/06/2027	External	Yes	No	Yes	Kelly Reith		
Annual Report	Annually	16/12/2025	31/10/2026	External	Yes	No	Yes	Kelly Reith	In development	
Investment Policy 2024-34	3 Years	08/10/2025	08/10/2028	External	Yes	Yes	Yes	Kelly Reith		
Liability Management Policy 2024-34	3 Years	08/10/2025	08/10/2028	External	Yes	Yes	Yes	Kelly Reith		
Long Term Plan 2024-2034	3 Years - LTP	03/07/2024	30/06/2027	External	Yes	No	Yes	Kelly Reith	In development	
LTP Development Contributions Policy 2024-2034	3 Years - LTP	03/07/2024	30/06/2027	External	Yes	No	No	Kelly Reith	In development	
LTP Financial Strategy 2024-34	3 Years - LTP	03/07/2024	30/06/2027	External	Yes	Yes	Yes	Kelly Reith	In development	
LTP Infrastructure Strategy 2024-34	3 Years - LTP	03/07/2024	30/06/2027	External	Yes	Yes	Yes	Fiona V	In development	
LTP Remission and Postponement of Rates 2024-34	3 Years - LTP	03/07/2024	30/06/2027	External	Yes	Yes	Yes	Kelly Reith	In development	
LTP Revenue and Financing Policy 24-34	3 Years - LTP	03/07/2024	30/06/2027	External	Yes	Yes	Yes	Kelly Reith	In development	
Transportation Procurement Strategy	3 Years	12/09/2022	01/09/2025	External	Yes	Yes	No	Fiona V	Due for review	
Mayoral Fund Policy	3 Yearly	26/08/2026	26/08/2029	External	Yes	No	No	Kelly Reith		
Delegation Policy and Delegation Register 2024	Annually	30/10/2024	Not Applicable	External	No	No	No	Ally van Kuijk		
Sponsorship and Naming Rights Policy	As Required	25/06/2025	Not Applicable	External	Yes	No	No	Fiona V		
Stock Control Strategy	3 Years	07/03/2012	07/03/2015	External	Yes	Yes	No	Fiona V	Due for review	
Asset Management Policy	3 Years	01/07/2019	01/07/2022	Internal	No	Yes	No	Fiona V		
Capitalisation Policy	3 Years	16/09/2025	16/09/2028	Internal	No	Yes	No	Kelly Reith		
Preventing Fraud and Corruption Policy 2025	3 Years	08/10/2025	08/10/2028	Internal	Yes	Yes	No	Kelly Reith		
Gift Policy	3 Years	05/08/2026	05/08/2029	Internal	No	Yes	No	Kelly Reith		
Safety and Wellness Policy	3 Years	02/04/2025	02/04/2028	Internal	No	Yes	No	Kelly Reith		
Managing Conflict of Interest	3 Years	01/07/2025	01/07/2028	Internal	No	Yes	No	Kelly Reith		
Procurement Policy	3 Years	27/08/2025	27/08/2028	Internal	Yes	Yes	No	Kelly Reith		
Protected Disclosures-Whistle-Blower Policy	3 Years	03/06/2025	03/06/2028	Internal	No	Yes	No	Kelly Reith		
Sensitive Expenditure 2025	3 Years	08/10/2025	08/10/2028	Internal	Yes	Yes	No	Kelly Reith		
Risk Management Policy	3 Years	28/09/2022	28/09/2025	Internal	No	Yes	No	Kelly Reith	In development	May be archived and Risk Management
Legislative Compliance	Annually	30/10/2024	31/10/2025	Internal	Yes	No	No	Kelly Reith	In development	

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EXTERNAL ACTIVE POLICIES, PLANS AND REPORTS

Title	Review	Adopted	Review Due	Council Adoption	E-Team Approval	RAC Overview	Legislative Requirement	GM Responsible	Status	Comments
Active Reserves Management Plan	10 Years	18/10/2013	Not Applicable	Yes	No	No	Yes	Fiona V	Due for review	Statutory requirement under Reserves Act 1977. Good practice to review 10 years or as required. Review less of a priority than the passive reserves.
Annual Plan	Annually	24/06/2026	24/06/2027	Yes	No	Yes	Yes	Kelly Reith		
Annual Report	Annually	16/12/2025	31/10/2026	Yes	No	Yes	Yes	Kelly Reith	In development	
Cemeteries Policies and Procedures Manual	3 Years	18/10/2013	18/10/2016	No	No	No	No	Fiona V	Under review	Technical & Operational Procedures. Updated as required. Currently being updated.
Code of Conduct	Elections	26/07/2026	31/12/2029	No	No	No	No	Kelly Reith		
Community Facilities and Buildings Activity Management Plan	Annually	21/03/2024	21/03/2027	No	No	No	No	Fiona V	In development	
Community Group Leases and Licenses Policy	3 Years	09/07/2023	09/07/2026	Yes	No	No	No	Fiona V	Due for review	
Dangerous and Insanitary Buildings	5 Years	07/05/2025	07/05/2030	Yes	No	No	Yes	Kelly Reith		
Development Manual 2010	As Required	21/10/2015	Not Applicable	No	No	No	No	Fiona V		
Digital Strategy	As Required	01/10/2018	Not Applicable	No	No	No	No			
District Plan	As Required	06/11/2024	Not Applicable	Yes	No	No	Yes	Ally van Kuijk	Ongoing	
District Tree Strategy	As Required	01/01/2010	Not Applicable	Yes	No	No	No	Fiona V	In development	Reformating and updating currently as 'Tree Policy'. Strategic elements to move to the Parks & Open Spaces Strategy. Operational procedures to be removed and industry good practice guides to be cited instead.
Dog Control Policy and Practices	Annually	15/10/2025	15/10/2026	Yes	No	No	Yes	Ally van Kuijk		
Local Easter Shop Trading	5 Years	13/05/2026	01/07/2031	Yes	No	No	No	Kelly Reith		
Elected Members' Remuneration, Allowances and	Elections	04/03/2026	04/03/2029	Yes	No	No	Yes	Kelly Reith		
Fees and Charges	Annually	13/05/2026	30/06/2027	Yes	No	No	No	Kelly Reith	In development	
Firth Tower and Stanley Landing Management Plan	10 Years	18/10/2013	18/10/2023	Yes	No	No	Yes	Fiona V	Due for review	Statutory requirement under Reserves Act 1977.Good practice to review 10 years or as required. Not identified as a priority by Council.
Gambling Venue Policy	3 Years	07/05/2025	07/05/2028	Yes	No	No	No	Kelly Reith		
General Policies Reserve Management Plan 2019	10 Years	19/12/2023	19/12/2033	Yes	No	No	Yes	Fiona V	Operative	Statutory requirement under Reserves Act 1977.Good practice to review 10 years or as required. Most recent updates in 2024 & 2025 to reflect changes in bylaws etc.
Housing and Business	3 Years	16/10/2023	16/10/2026	Yes	Yes	No	No	Ally van Kuijk		
Infrastructure Code of Practice	As Required	21/10/2015	Not Applicable	Yes	No	No	No	Fiona V		
Investment Policy 2024-34	3 Years	08/10/2025	08/10/2028	Yes	Yes	Yes	Yes	Kelly Reith		
Liability Management Policy 2024-34	3 Years	08/10/2025	08/10/2028	Yes	Yes	Yes	Yes	Kelly Reith		
Local Alcohol Policy 2023	6 Years	23/08/2023	01/08/2029	Yes	No	No	No	Kelly Reith		
Local Governance Statement	Elections	11/02/2026	11/02/2029	No	No	No	Yes	Kelly Reith		
Long Term Plan 2024-2034	3 Years - LTP	03/07/2024	30/06/2027	Yes	No	Yes	Yes	Kelly Reith	In development	
LTP Development Contributions Policy 2024-	3 Years - LTP	03/07/2024	30/06/2027	Yes	No	Yes	No	Kelly Reith	In development	
LTP Financial Strategy 2024-34	3 Years - LTP	03/07/2024	30/06/2027	Yes	Yes	Yes	Yes	Kelly Reith	In development	
LTP Growth Projections	3 Years - LTP	25/03/2026	25/03/2029	Yes	No	No	No	Kelly Reith		

EXTERNAL ACTIVE POLICIES, PLANS AND REPORTS

Title	Review	Adopted	Review Due	Council Adoption	E-Team Approval	RAC Overview	Legislative Requirement	GM Responsible	Status	Comments
LTP Infrastructure Strategy 2024-34	3 Years - LTP	03/07/2024	30/06/2027	Yes	Yes	Yes	Yes	Fiona V	In development	
Parks and Open Spaces Strategy 2021-2051	5 Yearly	30/06/2021	30/06/2026	Yes	No	No	No	Fiona V	Operative	Light review planned prior to next LTP. Mainly to look at Growth & Demand and potential impact of intensification and to incorporate strategic elements about trees.
LTP Remission and Postponement of Rates 2024-	3 Years - LTP	03/07/2024	30/06/2027	Yes	Yes	Yes	Yes	Kelly Reith	In development	
LTP Revenue and Financing Policy 24-34	3 Years - LTP	03/07/2024	30/06/2027	Yes	Yes	Yes	Yes	Kelly Reith	In development	
Vision, Community Outcomes and Priority Focus Areas	3 Years - LTP	22/04/2026	22/04/2029	Yes	No	No	Yes	Kelly Reith		
Sustainability Policy	3 Years	22/02/2012	22/02/2015	Yes	No	No	No	Kelly Reith	Due for review	Will be revoked when the Climate Resilience Strategy is adopted.
Transportation Procurement Strategy	3 Years	12/09/2022	01/09/2025	Yes	Yes	Yes	No	Fiona V	Due for review	
Matamata Aerodrome Management Plan 2010	10 Years	10/11/2010	10/11/2020	No	No	No	No	Fiona V	In development	Statutory requirement under Reserves Act 1977 & Ngati Haua Claims Settlement Act 2014. Under review to reflect treaty settlement legislation. Hope to have draft by mid 2026.
Matamata Pride of Place Strategy and Action Plan	As Required	27/25/2025	Not Applicable	Yes	No	No	No	Kelly Reith		
Matamata-Piako BCA Complaints Policy	As Required	04/05/2021	Not Applicable	No	No	No	No	Ally van Kuijk		
Mayoral Fund Policy	3 Yearly	26/08/2026	26/08/2029	Yes	No	Yes	No	Kelly Reith		
Morrinsville Pride of Place Strategy and Action Plan	As Required	31/01/2025	Not Applicable	Yes	No	No	No	Kelly Reith		
Multi and Single-Year Community Grants Policy	3 Years - LTP	26/08/2026	26/08/2029	Yes	No	No	No	Kelly Reith		Come into effect 1 July 2027
Natural, Cultural and Built Heritage Grant Policy 2024	3 Years - LTP	26/08/2026	26/08/2029	Yes	No	No	No	Kelly Reith		Come into effect 1 July 2027
Numbering of Properties, Naming of Roads, Access Ways and Open Spaces	Annually	02/10/2019	02/10/2020	Yes	No	No	No	Fiona V	In development	
Parks and Open Spaces Activity Management Plan 2024-54	3 Years - LTP	20/03/2024	20/03/2027	No	No	No	No	Fiona V	In development	Informs LTP
Stormwater Activity Management Plan	3 Years - LTP	03/07/2024	30/06/2027	Yes	No	No	No	Fiona V	In development	
Roading Activity Management Plan	3 Years - LTP	12/12/2023	30/06/2027	Yes	No	No	No	Fiona V	In development	
Land Transport Activity Management Plan 2024-34	3 Years - LTP	11/12/2023	11/12/2026	Yes	No	No	No	Fiona V	In development	
Land Transport Activity Management Plan Programme Business Case	3 Years - LTP	08/12/2023	08/12/2026	Yes	No	No	No	Fiona V	In development	
Land Transport Activity Management Plan Strategic	3 Years - LTP	08/12/2023	08/12/2026	Yes	No	No	No	Fiona V	In development	
Passive Reserves Management Plan 2009	As Required	18/10/2013	Not Applicable	Yes	No	No	No	Fiona V	Due for review	Statutory requirement under Reserves Act 1977.Good practice to review 10 years or as required. Splitting based on park category. On workplan to do Nature Parks & Outdoor Adventure Parks this year. Community & Amenity Parks to follow. Work delayed due to other priorities.

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EXTERNAL ACTIVE POLICIES, PLANS AND REPORTS

Title	Review	Adopted	Review Due	Council Adoption	E-Team Approval	RAC Overview	Legislative Requirement	GM Responsible	Status	Comments
Play, Active Recreation and Sport Plan	10 Years	22/05/2024	22/05/2034	Yes	No	No	No	Fiona V		
Policy on Dogs	10 Years	13/05/2026	13/05/2036	Yes	No	No	Yes	Kelly Reith		
Pre-Election Report	Elections	01/07/2025	18/07/2028	No	Yes	No	Yes	Kelly Reith		
Pride of Place - Community-led Initiatives Grant Policy	2 years	23/07/2025	30/06/2027	Yes	No	No	No	Kelly Reith	Ongoing	Currently in discussion of review through the LTP period
Psychoactive Substances Policy (Local Approved Products Policy) 2024	5 Years	22/05/2024	01/07/2029	Yes	No	No	No	Kelly Reith		
Road Naming Strategy	Annually	02/10/2019	02/10/2020	Yes	No	No	No	Fiona V	Due for review	
Safer Travel - A Road Safety Strategy	3 Years	01/05/2012	01/05/2015	No	No	No	No	Fiona V	Due for review	
Signage Strategy	6 Years	13/07/2016	13/07/2022	Yes	No	No	No	Fiona V	Due for review	This is the high level strategy. Needs minor update to reflect Te Reo Policy. Specifications that give effect to this strategy are in the Signage Manual
Significance and Engagement Policy	3 Years	26/08/2026	26/08/2029	Yes	No	No	Yes	Kelly Reith		
Smoke Free Outdoor Spaces	3 Years	03/07/2024	03/07/2027	Yes	No	No	Yes	Kelly Reith		
Standing Orders	3 Years	05/11/2025	05/11/2028	Yes	No	No	No	Kelly Reith		
State of the Environment	5 Years	16/11/2023	16/11/2028	Yes	No	No	Yes	Ally van Kuijk		
Stormwater Requirements	As Required	01/12/2019	Not Applicable	No	No	No	No	Fiona V		
Submissions Policy	3 Years	01/12/2023	01/12/2026	Yes	No	No	No	Kelly Reith		
TAB Venue Policy	3 Years	07/05/2025	07/05/2028	Yes	No	No	No	Kelly Reith		
Te Aroha Domain Reserve Management Plan 2006	10 Years	01/05/2006	01/05/2016	Yes	No	No	Yes	Fiona V	Due for review	Statutory requirement under Reserves Act 1977.Good practice to review 10 years or as required.Direction from Council was that they did not see this one as a priority.
Te Aroha Place Plan	As Required	13/12/2023	Not Applicable	Yes	No	No	No	Kelly Reith		
Waste Management and Minimisation Plan 2021-2027	6 Years	30/06/2021	30/06/2027	Yes	No	No	Yes	Fiona V	In development	Community consultation Sep 2026, scheduled adoption Oct 2026.
Waste Minimisation Grants Policy 2021	3 Years	08/12/2021	08/12/2024	Yes	No	No	No	Fiona V	Due for review	Will be reviewed following the Waste Management and Minimisation Plan being adopted, February 2027.
Board Appointments and Remuneration Policy	5 Years	24/07/2024	24/07/2029	Yes	No	No	Yes	Kelly Reith		
Delegation Policy and Delegation Register 2024	Annually	30/10/2024	Not Applicable	No	No	Yes	No	Ally van Kuijk		
Growth Strategy 2009	10 Years	09/10/2013	01/10/2023	Yes	Yes	No	No	Ally van Kuijk	In development	
Morrinsville Recreation Ground Framework Plan	As Required	01/11/2022	Not Applicable	Yes	No	No	No	Fiona V		
Sponsorship and Naming Rights Policy	As Required	25/06/2025	Not Applicable	Yes	No	Yes	No	Fiona V		
Hetana Street Reserve Framework Plan	As Required	25/10/2023	Not Applicable	Yes	No	No	No	Fiona V		
Water Demand Management Plan	Annually	12/11/2024	12/11/2025	Yes	No	No	No	Fiona V	Due for review	
Water Master Plan	5 Years	04/03/2024	04/03/2029	Yes	Yes	No	Yes	Fiona V		
Wastewater Master Plan									In development	
Efficiency and Effectiveness Rep	5 Years	16/11/2020	16/11/2025	Yes	No	No	Yes	Ally van Kuijk	Due for review	
Enforcement Policy	3 years	30/10/2024	30/10/2027	Yes	No	No	No	Ally Van Kuijk		
External Submission Policy	3 Years	24/09/2025	24/09/2028	Yes	Yes	No	No	Kelly Reith		
Stock Control Strategy	3 Years	07/03/2012	07/03/2015	Yes	Yes	Yes	No	Fiona V	Due for review	
Mayoral Disaster Relief Fund Po	3 Years	26/08/2026	26/08/2029	Yes	Yes	No	No	Kelly Reith		

INTERNAL ACTIVE POLICIES, PLANS AND REPORTS

Title	Review	Approved	Review Due	Council	E-Team	RAC	GM Responsible	Status	Comments
Asset Management Policy	3 Years	01/07/2019	01/07/2022	No	Yes	Yes	Fiona V		
Attending Emergency Response Callouts	3 Years	05/04/2016	01/04/2019	No	Yes	No	Kelly Reith	Due for review	Scheduled to be reviewed by 30 June 2027
Capitalisation Policy	3 Years	16/09/2025	16/09/2028	No	Yes	Yes	Kelly Reith		
Child Protection Policy							Kelly Reith	In development	Scheduled to be developed by December 2026
Council Vehicle Policy	3 Years	09/12/2022	01/12/2025	No	Yes	No	Kelly Reith	In development	Scheduled to be completed by October 2026
Family Violence Policy	3 Years	15/11/2023	15/11/2026	No	Yes	No	Kelly Reith		
Drug and Alcohol Policy	3 Years	01/04/2025	01/04/2028	No	Yes	No	Kelly Reith		
Electronic Recordings Policy	3 Years	01/01/2020	01/01/2023	No	Yes	No	Kelly Reith	In development	
Fatigue and Stress Management Policy	3 Years	02/04/2024	02/04/2027	No	Yes	No	Kelly Reith		
Flexible Ways of Working Policy	3 Years	22/08/2022	22/08/2025	No	Yes	No	Kelly Reith	Due for review	Scheduled to be completed by April 2027
Preventing Fraud and Corruption Policy 2025	3 Years	08/10/2025	08/10/2028	Yes	Yes	Yes	Kelly Reith		
Gift Policy	3 Years	05/08/2026	05/08/2029	No	Yes	Yes	Kelly Reith		
Harassment (including bullying and discrimination) Policy	3 Years	07/05/2024	07/05/2027	No	Yes	No	Kelly Reith		
Health and Exposure Monitoring Policy	3 Years	02/04/2024	02/04/2027	No	Yes	No	Kelly Reith		
Safety and Wellness Policy	3 Years	02/04/2025	02/04/2028	No	Yes	Yes	Kelly Reith		
Immunisation Policy	3 Years	02/04/2024	02/04/2027	No	Yes	No	Kelly Reith		
Leave Policy	3 Years	29/05/2025	29/05/2028	No	Yes	No	Kelly Reith		
Managing Conflict of Interest	3 Years	01/07/2025	01/07/2028	No	Yes	Yes	Kelly Reith		
Māori Language Policy	3 Years	11/09/2019	01/09/2021	No	Yes	No	Kelly Reith	Due for review	
Media Policy	3 Years	30/06/2021	01/06/2024	No	Yes	No	Jenni C	Due for review	Review period extended to December 2026 to allow for staff consultation
Procurement Policy	3 Years	27/08/2025	27/08/2028	Yes	Yes	Yes	Kelly Reith		
Protected Disclosures-Whistle-Blower Policy	3 Years	03/06/2025	03/06/2028	No	Yes	Yes	Kelly Reith		
Providing References for Staff Policy	3 Years	20/03/2015	01/03/2018	No	Yes	No	Kelly Reith	Due for review	Archive once Recruitment Policy has been reviewed (confirm with Exec Team) To incorporate into the Recruitment and Selection Policy
Recruitment and Selection Policy	3 Years	20/03/2015	01/03/2018	No	Yes	No	Kelly Reith	In development	Scheduled to be reviewed by December 2026
Relocation Expenses Policy	3 Years	20/03/2015	01/03/2018	No	Yes	No	Kelly Reith	Due for review	Scheduled to be reviewed by June 2027
Remuneration Policy	3 Years	03/09/2025	03/09/2028	No	Yes	No	Kelly Reith		
Safety and Wellness Policy	3 Years	02/04/2025	02/04/2028	No	Yes	No	Kelly Reith		
Sensitive Expenditure 2025	3 Years	08/10/2025	08/10/2028	Yes	Yes	Yes	Kelly Reith		
Social Media Policy	3 Years	30/06/2017	30/06/2020	No	No	No	Jenni C	Due for review	Review period extended to December 2026 to allow for staff consultation
Staff Making Submissions Policy	3 Years	01/05/2025	01/05/2028	No	Yes	No	Kelly Reith		
Storage of Employee Records Policy	3 Years	20/03/2015	01/03/2018	No	Yes	No	Kelly Reith	Due for review	Scheduled to be reviewed by June 2027
Substandard Performance, Misconduct and Disciplinary Policy	3 Years	01/05/2025	01/05/2028	No	Yes	No	Kelly Reith		
Workplace Support Policy	3 Years	04/11/2024	04/11/2027	No	Yes	No	Kelly Reith		
Tangata Whenua Engagement Guidelines	As Required	22/04/2015	Not Applicable	No	Yes	No	Kelly Reith	In development	Looking to supersede this document with a policy and aiming to complete by December 2025
Learning and Development Policy	3 Years	01/05/2025	01/05/2028	No	Yes	No	Kelly Reith		
Risk Management Policy	3 Years	28/09/2022	28/09/2025	No	Yes	Yes	Kelly Reith	In development	May be archived and Risk Management Framework to supersede.

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INTERNAL ACTIVE POLICIES, PLANS AND REPORTS

Title	Review	Approved	Review Due	Council	E-Team	RAC	GM Responsible	Status	Comments
Business Continuity Policy							Kelly Reith	In development	May sit with Risk if this is to be developed
Internal Audit Programme							Kelly Reith		Currently in place for Food Regulation Audits
Legislative Compliance	Annually	30/10/2024	31/10/2025	Yes	No	Yes	Kelly Reith	In development	
Business Continuity Plan - Pandemic Plan February 2021	Annually	20/02/2021	20/02/2022	No	Yes	No	Kelly Reith	Due for review	High level BCP review underway by Dave Robson
Business Continuity Plan - Cemeteries 2020	Annually	20/03/2020	20/03/2021	No	Yes	No	Fiona V	Due for review	
Business Continuity Plan - Water	Annually	01/11/2018	01/11/2019	No	Yes	No	Fiona V	Due for review	
Business Continuity Plan - Wastewater	Annually	01/11/2018	01/11/2019	No	Yes	No	Fiona V	Due for review	
Business Continuity Plan - Solid Waste Services	Annually	21/02/2024	21/02/2025	No	Yes	No	Fiona V	Due for review	
Business Continuity Plan - Critical Business Function Plan (Roading)	Annually	18/03/2020	18/03/2021	No	Yes	No	Fiona V	Due for review	
Business Continuity Plan - IT Disaster Recovery Plan	Annually	08/05/2018	08/05/2019	No	Yes	No	Fiona V	Due for review	
Signage Manual				No	Yes	No	Fiona V	In development	Policies and technical specifications that give effect to the Signage Strategy.
Vehicle and Plant Policy	3 Years	29/11/2016	29/11/2019	No	Yes	Yes	Fiona V	Due for review	

8 Ngā Pūrongo Whakamārama | Information Reports

8.8 Development Contributions Policy 2027 - Progress Update

CM No.: 3240268

Te Kaupapa | Purpose

The purpose of this report is to update the Assurance and Risk Committee on the Development Contributions Policy 2027 review, the information supporting it, current model testing, key assurance matters and next steps.

Rāpopotonga Matua | Executive Summary

Council is reviewing its Development Contributions Policy as part of the 2027–2037 Long Term Plan. The Policy determines how Council recovers an appropriate share of growth-related infrastructure costs from development.

The review has a stronger evidence base than previous reviews. Council has good growth information, and completed roading business cases provide clearer project scope, timing and capital costs, with projects split between growth, renewal and level-of-service components. The current development contributions methodology is performing satisfactorily. The core analysis of growth assumptions, cost allocations and historical results has been completed, with final validation and scenario testing now underway.

The main assurance focus is completing final validation of the model and cost allocations and confirming that the Policy remains aligned with the Long Term Plan. Final scenario testing, data reconciliation and coordinated policy, asset, finance and legal review will confirm the work completed to date and identify any material issues before consultation.

The draft Policy is expected to be presented to Council before consultation alongside the Long Term Plan in April 2027. The Committee will be updated if the timetable, methodology or risk profile changes materially.

Tūtohunga | Recommendation

That:

1. **The Committee receive the Development Contributions Policy 2027 - Progress Update report.**

Horopaki | Background

Under the Local Government Act 2002, Council may recover an appropriate share of capital expenditure required to provide infrastructure capacity for growth. The Policy identifies the activities and catchments that apply, the calculation methodology and the charges payable by different types of development.

The Policy is being reviewed alongside the 2027–2037 Long Term Plan. Council received an introductory workshop update on 30 September 2026. The current Policy remains in force until the replacement is adopted.

The review is supported by current growth information and completed business cases for the proposed roading projects. These provide a clearer basis for project scope, timing and capital costs, and the projects have been split between growth, renewal and level-of-service components.

The 2027 Policy will retain the existing ward-based geographic catchments. A review of the catchment boundaries is not proposed as part of this update.

The review must also reflect the transfer of water and wastewater services to Waikato Waters Limited. In addition, the Government intends to replace development contributions with development levies. The relevant Bill is expected in early 2027, but the final requirements and transition arrangements are not yet known. Council is therefore preparing the 2027 Policy under the current legislation while keeping the supporting data and model adaptable.

Ngā Take/Kōrerorero | Issues/Discussion

Legislative changes

The Government intends to replace development contributions with a development levies system. Current proposals include defined levy areas, separate calculations by infrastructure service, greater transparency and independent oversight by the Commerce Commission.

The reform may affect catchments, calculation methods, disclosure requirements, model governance and Council's interface with Waikato Waters Limited. However, the growth forecasts, business cases, capital cost information and scenario testing prepared for this review should remain useful under either framework.

Until the legislation is enacted, Council should complete a compliant Policy under the current framework, monitor the reform and plan a further review once the transition requirements are confirmed.

Current status

The methodology and policy settings have been confirmed, and the core work on growth assumptions, project cost allocations and historical comparisons has been completed. The current methodology is performing satisfactorily, with the special assessment process available to address outliers in development use, particularly large industrial storage sheds. The remaining work is limited to final validation, testing and assurance activities:

- complete final validation of the growth assumptions and testing of alternative scenarios;
- complete final testing and validation of the project cost allocations between growth, renewal and level-of-service components;
- complete final validation of model outputs against historical development contribution revenue and capital expenditure;
- check that project scope, timing and capital costs remain aligned with the roading business cases and Long Term Plan;
- complete internal, financial and legal quality assurance.

The available information provides a sound basis for the Policy. The current methodology is operating satisfactorily, and the special assessment process provides a mechanism to address unusual development-use outliers. The remaining focus is on validating the model, testing the completed allocations and ensuring the results remain aligned with the Long Term Plan. Charges remain draft until this work is complete.

Key assurance risks and controls

Assurance matter	Potential consequence	Control or response
Growth assumptions	Charges may not reflect the timing or	Use current growth information and test

change.	scale of demand.	alternative growth and timing scenarios.
Project scope, timing or costs change.	Modelled expenditure or recovery timing may need to be updated.	Use completed business cases, reconcile projects to Long Term Plan budgets and update material changes.
Costs are allocated incorrectly.	Ratepayers or developers may pay an inappropriate share.	Test the completed growth, renewal and level-of-service allocations against the documented methodology and supporting project and growth evidence, with finance and legal review.
Model outputs do not align with expected growth or historical results.	Errors or unintended outcomes may not be identified.	Compare scenarios with historical revenue and expenditure and investigate material variances.
Water and wastewater responsibilities are unclear.	The Policy may include or omit the wrong activities or costs.	Confirm responsibilities with Waikato Waters Limited and clearly define the Policy scope.
The Policy and Long Term Plan are not aligned.	Consultation information may be inconsistent or adoption delayed.	Use common data, regularly test alignment with the Long Term Plan, maintain an integrated timetable and complete assurance reviews before consultation.
Development levy reform changes the framework.	The Policy or model may require later amendment.	Prepare under current legislation, monitor the reform and retain adaptable data and model records.

Next steps

Indicative timing	Action
October–December 2026	Complete final scenario testing and validation of the model and the completed growth, renewal and level-of-service allocations, and confirm that project scope, timing and capital costs remain aligned with the business cases and Long Term Plan.
Before consultation	Complete internal, financial and legal quality assurance, confirm the model testing results and present the draft Policy and supporting evidence to Council for review and approval for consultation.
April 2027	Consult on the draft Policy alongside the 2027–2037 Long Term Plan.
Following consultation	Consider submissions, make any required amendments and present the final Policy to Council for adoption with the Long Term Plan.

Assurance conclusion

The review is supported by good growth information, completed roading business cases, project costs split between growth, renewal and level-of-service components, and improved capital cost information. The confirmed methodology is operating satisfactorily, with the special assessment process available to address unusual development-use outliers. The core analysis of growth assumptions, cost allocations and historical results has been completed. Final model validation and planned internal, financial and legal reviews will confirm the results, identify any material issues before the draft Policy is finalised and ensure continued alignment with the Long Term Plan. Continued oversight is required until final validation, assurance and consultation are complete.

Ngā Tāpiritanga | Attachments

There are no attachments for this report.

Ngā waitohu | Signatories

Author(s)	Susanne Kampshof **Pou Rawa me ngā Kaupapa | Assets and Projects Manager**	

Approved by	Fiona Vessey **Hautū Hanganga me ngā Wāhi Hapori | Group Manager Community Places and Infrastructure**	

8 Ngā Pūrongo Whakamārama | Information Reports

8.9 LGOIMA Request Summary 2025/2026

CM No.: 3160496

Te Kaupapa | Purpose

The purpose of this report is to outline Council's obligations in regards to the LGOIMA Act 1987and how Council is meeting these obligations.

Rāpopotonga Matua | Executive Summary

The Local Government Official Information and Meetings Act 1987 (LGOIMA) is the relevant legislation for requests for information. Council is required to respond to LGOIMA requests as soon as reasonably practicable and (except in some specific instances) within 20 working days.

This report sets out Council's compliance with these requirements.

Tūtohunga | Recommendation

That:

1. The information be received

Horopaki | Background

In 2016, the Audit and Risk Committee requested staff review the way in which LGOIMA requests were handled by Council including the potential for recovering costs associated with the time spent in responding.
This report has now evolved into identifying how staff have managed and responded to LGOIMAs and Ombudsman complaints.
In the Risk and Assurance meeting last year they outlined the additional information that would be considered useful to include within this report to the Committee, this information is outlined below.

# of requests	This year	#
	Last year comparative	#, % up/down
Timeliness of requests	Completed in 20 days	#, %
	Completed with extension	#, %
	Completed outside timeframe	#, %
	Commentary of why outside timeframe	
Profile of requests	Media	#, %
	Elected members	#, %
	Business/organisation	#, %
	Public	#, %
	Other	#, %

Outcome of requests	Released in full	#
	Partially withheld	#
	Withheld in full	#
	Transferred to other	#
Complaints	To Ombudsman	#, %
Outcome of complaints	Resolved/Ongoing/Upheld/Not upheld	
	Commentary on outcome of complaint	
Charging for requests	Charged and Accepted by Requestor	#, %
	Commentary on charging	

Ngā Take/Kōrerorero | Issues/Discussion

Providing information to requestors that meets their expectations, within a reasonable timeframe can be challenging. There is also the matter of when and how much Council should charge to recover its costs in responding to these requests.

These matters need to be considered in light of the purpose of the legislation in relation to releasing information which is:

"(a) to increase progressively the availability to the public of official information held by local authorities, and to promote the open and public transaction of business at meetings of local authorities, in order—

(i) to enable more effective participation by the public in the actions and decisions of local authorities; and

(ii) to promote the accountability of local authority members and officials,—

and thereby to enhance respect for the law and to promote good local government in New Zealand:

(b) to provide for proper access by each person to official information relating to that person."

A summary of the requests received between 1 October 2025 – 30 September 2026 is provided below:

Number of requests received	This year 01/10/2025-30/09/2026	111
	Last year comparative	94, 18.1% increase
Timeliness of requests	Completed in 20 days	110, 97.3%
	Completed with extension	2, 1.8%
	Completed outside timeframe	1, 0.9%
	Commentary of why outside timeframe	Due to human error and was rectified the following day (one day overdue).
Profile of requests	Media	15, 13.5%
	Elected members	1, 0.9%
	Business/organisation	40, 36%

	Public	51, 46%
	Other	4, 3.6%
Outcome of requests	Released in full	104
	Partially withheld	3
	Withheld in full	2
	Transferred to other	0
	Withdrawn	2
Charging for requests	Charged and Accepted by Requestor	1
	Commentary on charging	Requested large amount of information regarding the Waharoa Aerodrome
Complaints	To Ombudsman	1
Outcome of complaints	Resolved/Ongoing/Upheld/Not upheld	Resolved
	Commentary on outcome of complaint	Ombudsman advised complainant to complain directly to Council about the matter.

While the Planning team typically receives the most requests, requests were generally spread evenly across Council departments. Many requests also involve multiple departments,

Council's internal process was amended in 2021 to make sure that teams are working together to have the details for all LGOIMAs captured in one place so that there is no longer a separation between requests from media and public. There is now one register where LGOIMAs are recorded and containers are created to keep all the information together and make it easier to collate information.

Charging

Council has set the following charges and guidance for charging for requests, this has been in place since 2016/17. For charging Council follows the Ombudsman's guide, which can found online at the Ombudsman's Website.

Official information charges		
Time - first hour or part thereof		Free
Time - after first hour	Per half hour or part there of	$38.00
Pages copied - first 20 A4 (or smaller) pages free	Over 20 pages/per page	$0.20
Cost of CDs, video, tapes, printing larger than A4 and other materials or viewing arrangements requested		Actual cost

The Local Government Official Information and Meetings Act 1987 (Act) makes provision for Council to make a charge for the information supplied but this charge must be reasonable and is for the cost of labour and materials involved in making the information available.

The charge represents a reasonable fee for the cost of providing information. It may include (but is not limited to) time spent:

- *in searching an index to establish the location of the information*
- *in locating and extracting the information from the place where it is held*
- *in reading or reviewing the information*
- *in supervising the access to the information.*

Under the Act Council is not permitted to charge for:

- *locating and retrieving information which is not where it ought to be*
- *time spent deciding whether or not access should be allowed, and in what form.*

There were a number of requestors that were informed that their requests would incur a charge. Often the requestor will redefine the request to make it more manageable or withdraw the request entirely

Mōrearea | Risk

There is risk that a requestor will complain to the Ombudsman about a response provided. We have had one complaint to the Ombudsman related to a LGOIMA within the 2025/26 period.

Ngā take ā-ture, ā-Kaupapahere hoki | Legal and policy considerations

All requests for information received by Council need to be managed in accordance with the Local Government Official Information and Meetings Act 1987.

Pānga ki te pūtea, me te puna pūtea | Financial Cost and Funding Source

The actual cost to Council in responding to requests is variable, depending on the seniority of the responder, and could range from $45 per hour to $180 or more. Fees are set as per Ombudsman guidelines.

Staff utilise some discretion around charging. Reasons not to charge have included:

- The team responsible decided not to charge.
- The information was requested by media. Staff endeavour to not charge as they hold a high public interest threshold.
- The information should have already been available/stored in Council's digitised information system and was not. In this situation staff do not charge for the process of getting it digitised.
- The information was already collated before the collator of the request was made aware of the time it had taken.
- The information was collected through multiple teams.
- If there was a strong belief other people would be wanting the same information, for fairness did not want to charge the first requestor the administrative costs and then allow any subsequent people to have the same information for free.
- Council receives a benefit in providing the information without charging.

The cost of responding is currently absorbed into salary budgets within each team tasked with responding.

Ngā Tāpiritanga | Attachments

There are no attachments for this report.

Ngā waitohu | Signatories

Author(s)	Ellie Mackintosh **Rōia | Legal Counsel**	
	Kathryn Mair **Kairuruku Tipu, Kaupapahere Whakamahere me te Ture | Growth, Policy Planning and Legal Coordinator**	

Approved by	Kelly Reith **Hautū Tāngata me te Tutukinga | Group Manager People and Performance**	

8 Ngā Pūrongo Whakamārama | Information Reports

8.10 Legislative Compliance Register

CM No.: 3160557

Te Kaupapa | Purpose

The purpose of this report is to seek feedback from the Committee on the Legislative Compliance Register. This Legislative Compliance Register is one way of ensuring that Council is undertaking its activities in accordance with legislation.

Rāpopotonga Matua | Executive Summary

The Legislative Compliance Register is completed annually by staff alongside the Annual Report, to ensure that Council is meeting its legal obligations. A copy of this register has been attached for review by the Risk and Assurance Committee.

Tūtohunga | Recommendation

That:

1. **The information be received; and**

2. **The Committee provide feedback on the Legislative Compliance Register for Council *[feedback to be specified]*.**

Horopaki | Background

What is the Legislative Compliance Register?

The Council's Legislative Compliance Register describes how the Council ensures its activities are undertaken within the law. In line with other Council frameworks (e.g. Delegations, Risk Management and Procurement) managers (Legislation Owners) have been assigned responsibilities to ensure Council compliance with relevant New Zealand legislation and associated regulations.

Why do we need a Legislative Compliance Register?

The Council could face severe penalties for failing to comply with legislation. Consequences can include:

- loss of reputation
- loss of accreditation
- civil and criminal proceedings
- investigation and censure from monitoring bodies
- breaches of banking and other key covenants.

Who is a Legislation Owner and what are their duties?

A Legislation Owner:

- is usually a member of the Third Tier Management Team, sometimes junior staff are included as they hold the information required and deal with it more on a day to day basis
- is accountable for ensuring that requirements under legislation are met
- reviews changes to legislation and informs staff of any impact of these changes
- is responsible for reporting to Executive Team on an annual basis or when a serious breach is identified

- is someone who ensures that, on a day to day basis, compliance is achieved and has processes in place that enables regular monitoring to occur
- provides access to training for key staff
- ensures that inspections have been conducted and situations assessed as appropriate
- reports of instances of breaches including the outcomes of any such instance, what steps have been taken to prevent further breaches, and where there are on-going compliance issues.

The Legislative Compliance Register sets out:

- the key Acts and other legal obligations or requirements
- the general elements which have a duty or compliance requirement
- the member of staff responsible for each element, any delegations under legislation
- what the relevant Promapp process is
- whether Council complies with the requirements or not and comments on this are provided.

For reporting on compliance, legislation has been grouped by the major functions of the Council. The reference to any Statute includes all relevant amendments.

Every effort has been made to identify the legislation which staff and others are likely to encounter in the normal course of their employment. It is imperative to note that the Council, its staff, agents and contractors must comply with all New Zealand statue law and common law obligations.

The list of statutes and other obligations set out in this Legislative Compliance cannot hope to be exhaustive. If staff and others learn of legislation (including new statutes or regulations) of relevance to their roles within the Council, such legislation should be referred to Council's Legal Counsel, for review and possible inclusion in this document.

Ngā Take/Kōrerorero | Issues/Discussion

Compliance improvements since 2024/25
Building Act – during the period of 1 July 2024 to 30 June 2025, 738 building consents were processed. 689 of these were processed within statutory timeframes (93.4%).
During 1 July 2025 to 30 June 2026, 756 building consents were processed. 740 of these were processed within statutory timeframes (97.9%). Council has been assessed by IANZ and the Building Control Authority has been confirmed as compliant and can continue issuing consents as a Building Control Authority.

Not Compliant
There are other areas where Council is aware they are:
(a) not compliant, OR
(b) are majority compliant for the reasons outlined below.
The areas where Council are non-compliant are:

- Building Act – Although the positive improvement, 97.9% processed within statutory timeframes is still non-compliant.
- Resource Management Act 1991 –
  During 2025/26 Council granted 256 consents. Of those 235 (92%) were processed within the timeframe and 21 processed outside the timeframe
- Ngāti Rāhiri Tumutumu Claims Settlement Act 2026 - The District Plan is being updated to record the statutory acknowledgements included in the Ngāti Rāhiri Tumutumu Claims Settlement Act 2026. Council staff are aware of the Settlement Legislation.

Repetitive Non-Compliances

The following pieces of legislation are noted every year as being non-compliant and this is unlikely to change for the reasons noted below.

- Public Bodies Leases Act 1969 - A significant portion of the land Council owns is not put out for public tender every time a lease ends as Section 8 requires. This is mostly due to the costly process that would be involved for each piece of land.
- Public Records Act 2005 - Council are working towards complying with this Act by capturing logs on the MPDC website of who made changes, when, and what the changes were. Council storage of hardcopy documentation onsite does not comply (this is the situation for most councils across the country) with the above legislation.
- Walking Access Act 2008 - There are numerous paper roads within the district. There is currently no enforcement of the requirements under this legislation and council deals with compliance on an as needs basis where complaints have been received.

Mōrearea | Risk

The key risk is legislative non-compliance which could have an impact(s) of:

- loss of reputation
- loss of accreditation
- civil and criminal proceedings
- investigation and censure from monitoring bodies
- breaches of banking and other key covenants.

Ngā Whiringa | Options

The Committee is invited to provide feedback on the Legislative Compliance Register for Council to consider.

Ngā take ā-ture, ā-Kaupapahere hoki | Legal and policy considerations

For reporting on compliance, legislation has been grouped per the major functions of the Council. The reference to any statute includes all relevant amendments.

Ngā Tāpiritanga | Attachments

A⇩. Legislative Compliance Register 2026

Ngā waitohu | Signatories

Author(s)	Ellie Mackintosh **Rōia | Legal Counsel**	

Approved by	Kelly Reith **Hautū Tāngata me te Tutukinga | Group Manager People and Performance**	

Legislative Warrant of Fitness – 2026

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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	To the best of staff's knowledge this legislation has been complied with. 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.	Harassment (including bullying and discrimination) policy, Recruitment and Selection Policy, Substandard Performance, Misconduct and Disciplinary Policy,	Yes	To the best of staff's knowledge this legislation has been complied with. 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	To the best of staff's knowledge this legislation has been complied with. 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 - Flexible Ways of Working Policy, Storage of Employee Records Policy Collective and Individual Employment Agreements Partnership Agreement with the Unions, Bargaining Process Agreements Processes – creating an individual employment agreement, Employee opts to join Union, Employee opts out of Union, Staff request for	Yes	To the best of staff's knowledge this legislation has been complied with. People and Wellness ensures compliance with all Individual and Collective Employment Agreements. Changes have been made in response to the Employment Relations Act amendments, removing the automatic application of collective agreement terms to new employees for their first 30 days of employment. Various policies are in place such as: 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
					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.	Remuneration Policy SP5 Job Sizing system	Yes	To the best of staff's knowledge this legislation has been complied with. 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.	Sandra/ Tracy
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. Ideagen 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 People and Wellness are looking at getting external assistance to undertake an audit to determine whether there are any historical issues that need to be addressed.	Kate/Deb/ Tracey
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 ***** **Prohibited Grounds:* Discrimination on the basis of gender, pregnancy and childbirth, marital status, religious ethical belief, colour, race, ethnic or national origins, disability, age, political opinion,	People, Safety and Wellness Manager	No delegation required as Council is not exercising a power under legislation.	Harassment (including bullying and discrimination) policy, Recruitment and Selection Policy, Substandard Performance, Misconduct and Disciplinary Policy	Yes	To the best of staff's knowledge this legislation has been complied with. Policies and processes are in place to ensure compliance.	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
		employment or family status, sexual orientation.						
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	To the best of staff's knowledge this legislation has been complied with. 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: forms and processes: existing staff wanting to join, Kiwisaver deduction form, opt-out form	Yes	To the best of staff's knowledge this legislation has been complied with. 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. *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 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*	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, Remuneration Policy, Harassment (including bullying and discrimination) policy, 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 A member of the Executive Team.	Yes	To the best of staff's knowledge this legislation has been complied with. 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
		local authority (in accordance with any remuneration and employment policy).			An 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 Minster 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, 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.	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
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	To the best of staff's knowledge this legislation has been complied with. 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	To the best of staff's knowledge this legislation has been complied with. 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	Yes	To the best of staff's knowledge this legislation has been complied with. People and Wellness ensure compliance with legislation and Individual and Collective Employment Agreements	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
					Induction packs for new staff			
20	**Children's 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.	Yes	'Children's workers' are safety checked as per legislative requirements. A Child Protection Policy and guidelines is also being consulted on with staff	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	To the best of staff's knowledge this legislation has been complied with. 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.	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. Note that, Council are not required to fence stock out of Reserves – trespassing animals on a Reserve is an offence under s.96, Reserves Act 1977 so it is any neighbouring landowner's duty to prevent their stock accessing the Reserve.	Raewyn C Susanne/ Mark N
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.	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 Act, Public Works Act, Reserves Act, and Local Government Act 2002 (e.g. s.138 as applicable to Parks) requirements are also considered on a case by case basis depending on the nature of the land and transaction.	Raewyn C
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.	Pr	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 landlord – 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.	Gemma H/Raewyn C
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 Ideagen). Staff ensure that there are the necessary staff involved in decisions where it is not clear cut.	Melanie Sharon /Sheree

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature	Responsible Staff Member
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 and the Public Bodies Leasing Act 1969 with regard to Local Purpose Reserves.	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. 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 publicly 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).	Susanne Raewyn C
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	Yes	Report supplied to Council in August 2023 with further info. 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. Council are funding the installation of Kauri Protection Cleaning Stations at Te Aroha Domain and Tui Road Trailheads as additional compliance tools in 2026/7 FY.	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/data sharing 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.	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. In the 2025/26 (October – September) year there were One Hundred and Eleven (111) requests of these 97.3% (108) were responded to within the 20-day timeframe, compared to 98.94% last year. For the three that went over Council staff had correctly sought an extension under LGOIMA for two of them and the response was sent within the extension timeframe. The final one was a human error and was responded to at 21 days.	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 has established processes and templates that are regularly reviewed and updated as legislative requirements and guidance change. This helps ensure information is collected, verified, and provided in accordance with the requirements of the Local Government Official Information and Meetings Act (LGOIMA). Council has successfully implemented the Natural Hazards Information provisions **Key changes included:** • natural hazard and climate change information is now included on LIMs. • Providing for national direction on Natural Hazard Information. • Introducing additional grounds for withholding information under LGOIMA. Taituarā is continuing to work closely with the Ministry for Cities, Environment, Regions and Transport (MCERT) to help ensure the regulations and supporting guidance are practical, clear, and consistent across the sector. In addition, work is underway to incorporate relevant Waikato Waters information into LIM reports. Once this work is completed, the updated LIM template will undergo an independent legal review to provide assurance that it meets legislative requirements and reflects current best practice.	Sheree Tim / Jo

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature	Responsible Staff Member
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 MPDC eLearning & 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.	Tim / 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 are utilising 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 has shifted 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.	Tim / 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	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 MCERT 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 MCERT.	Sharon / 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 Now the Emergency Management Act 2026 from 5th September 2026.	Compliance with Council's obligations to co-ordinate civil defence readiness and operations under the Act.	Group Kaitiaki, Partnerships & Development	Council has nominated Andrew McGiven as the Joint Committee Representative and given him delegated authority to act for the Mayor on behalf of MPDC in an emergency. 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. All other appointments are made by the Civil Defence Emergency Management Group or are made by staff as they are non-statutory roles. This year, Ryan Johnson and Andy BuBear were endorsed as Local Controllers and Nathan Sutherland was endorsed as a Local Recovery Manager. Currently, Constanza Baigent is Council's Welfare Manager.	There are 44 Draft Civil Defence Emergency Management Proceses currently in our Promapp. These need to be assessed prioritised and a decision made as to which ones need to be retained, reviewed, and finalised and also updated due to the new legislation.	Y	Prior to 1 July 2025 Council had a Service Level Agreement with WRC to provide emergency management 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. The new Emergency Management Act 2026 from 5th September 2026 has replaced the CDEM Act 2002 which mean staff have to upskill to understand changes to the system which will need to be incorporated into roles and responsibilities, processes and activities 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"	Ally/Andy

#	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 have identified mitigation and controls.	
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 & 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. There are related delegations to the Waharoa (Matamata) Aerodrome Committee under the Reserves Act 1977 relating to the reserve management plan for the aerodrome.	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 record the statutory acknowledgements included in the Ngāti Hauā Claims Settlement Act 2014. Council are complying with the settlement legislation requirements when processing Resource Consents and District Plan changes. Aerodrome management plan review underway.	Sandra Nathan Tuatahi
35	**Ngāti Hinerangi Claims Settlement Act 2021** The purpose of this Act is to record in English and te reo Māori the acknowledgements and apology given by the Crown to Ngāti Hinerangi in the deed of settlement; and to give effect to certain provisions of the deed of settlement that settles the historical claims of Ngāti Hinerangi.	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	The District Plan has been updated to record the statutory acknowledgements included in the Ngāti Hinerangi Claims Settlement Act 2021. Council are complying with the settlement legislation requirements when processing Resource Consents and District Plan changes.	Nathan Tuatahi
	Ngāti Rāhiri Tumutumu Claims Settlement Act 2026 The purpose of this Act is to record the acknowledgements and apology given by the Crown to Ngāti Rāhiri Tumutumu in the deed of settlement; and to give effect to certain provisions of the deed of settlement that settles the historical claims of Ngāti Rāhiri Tumutumu.	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 NRTCSA 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	Underway	The District Plan is being updated to record the statutory acknowledgements included in the Ngāti Rāhiri Tumutumu Claims Settlement Act 2026. 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 processinug.	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 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 in the Ngāti Koroki Kahukura Claims Settlement Act 2014. Council are complying with the settlement legislation requirements when processing Resource Consents and District Plan changes.	Nathan Tuatahi

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature	Responsible Staff Member
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 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 local elections; and the right of individuals to vote, stand for election, and nominate candidates for election.	Compliance with the obligations to undertake local body elections every three years	Policy & Governance Manager	Y – Council delegates directly to the Electoral Officer (EO) and the EO appoints the Deputy Electoral Officer (DEO) to carry out functions. EO appointed via Council resolution and DEO noted in Council report. Service provider contracts signed.	Triennial Elections Promapp process. Taituarā Electoral handbook. EO/DEO training provided.	Y	Warwick Lampp is the chief returning officer for Electionz.com Following a procurement process and subsequent extension he has been appointed Council's 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).	Sandra
39	**Local Government Act 2002** The purpose of this Act is to play a broad role in meeting the current and future needs of their communities for good-quality, cost-effective, and local— (i) infrastructure; and (ii) public services; and (iii) performance of regulatory functions. 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 infrastructure, 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 & 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 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 legislative requirements set 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 the information available on the members.	Sandra / 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 & Governance Manager	No delegation required as Council is not exercising a power under the legislation	Adding notice of meetings, minutes and agendas to the website	Y	Meetings have all been notified and agendas and minutes have been provided in accordance with legislation.	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
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 principles set out in the Preamble to Te Ture Whenua Māori Act 1993.	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 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.	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 knowledge these matters have been complied with.	Larnia
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

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature	Responsible Staff Member
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 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 in the Raukawa Claims Settlement **Act 2014**. 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 and Insanitary Buildings Policy in place and reviewed in accordance with legislative requirements	Policy & Governance Manager	Y	Multiple processes sitting in the Building Accreditation module	Y	The Dangerous and Insanitary Buildings Policy was reviewed and adopted by Council on 07 May 2025.	Sandra
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 & Governance Manager	Y	Multiple processes in promapp	Y	Policy on Dogs was reviewed and adopted on 13 May 2026. Dog Control Bylaw was reviewed and adopted on 13 May 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 & Governance Manager	Y	Consultation processes in Promapp	Y	Gambling Venue Policy – has been reviewed in 2025 and is due for its next review in 2028.	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 play a broad role in meeting the current and future needs of their communities for good-quality, cost-effective, and local — (i) infrastructure; and (ii) public services; and (iii) performance of regulatory functions. 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 infrastructure, public services, and performance of regulatory functions. **(see also bylaws below)**	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 • Liability Management Policy • Infrastructure Strategy • Financial Strategy • Long Term Plan • Annual Plan • Annual Report • Code of Conduct • Governance Statement	Policy & Governance Manager Finance Manager Assets and Projects 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 Annual report Triennial Update - Code or Conduct and Local Governance Statement Pre-Election Report as required by LGA Section 36	Y	The following documents are in place and are 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 • 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	Sandra Larnia Susanne

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature	Responsible Staff Member
		• Triennial Agreement • Representation review • Pre-election report						
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 & 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 and is currently underway.	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 & 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 Venue Policy in place and reviewed in accordance with legislative requirements	Policy & Governance Manager	Not required – Council had adopted a policy	Consultation processes in Promapp	Y	TAB Venue Policy review was completed 2025, next review due 2028.	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. *Note: these dates are aspirational and the time taken to complete RMPs is dependent on public consultation processes etc.* No progress with reserve management plan reviews due to workload and other Council priorities. 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 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).	Susanne/Mark
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	Y	District Plan Operative 25 July 2005 - Section 79 of the RMA requires district plans to be reviewed in their entirety at least every 10 years. However, the Council has committed to a rolling review of the District Plan. Several reviews have been completed or are in	Nathan

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature	Responsible Staff Member
							progress, 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.	
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 licensing and inspection frameworks.	Local Alcohol Policy in place and reviewed in accordance with legislative requirements	Policy & 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 & 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 2026 next review due 2031.	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 Management and Minimisation Plan in place and reviewed in accordance with legislative requirements	Assets and Projects Manager Policy & Governance Manager	Not required – Council has adopted a policy which DoL(MBIE) must refer to	Consultation processes in Promapp	Y	Waste Management and Minimisation Plan (WMMP) –reviewed in 2021, next review due in 2027 and is currently underway.	Susanne Sandra
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 • Cemeteries Bylaw • 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 & Governance Manager	Not required – Council adopts the bylaws. Staff have appropriate warrants to enforce bylaws.	Consultation processes in Promapp	Y	The following documents are in place and have been reviewed in accordance with legislative requirements: • Introductory Bylaw • Land Transport Bylaw • Cemeteries Bylaw • 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	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 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 a 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 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 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 The Council must comply with disclosure and tax rules relating to the sale and purchase of land	Finance 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 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 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 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 play a broad role in meeting the current and future needs of their	Compliance with the statutory disclosures required in the Long Term Plan, Annual Plan and Annual Report and associated regulations.	Finance Manager Policy & Governance 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 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 for good-quality, cost-effective, and local— (i) infrastructure; and (ii) public services; and (iii) performance of regulatory functions. 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 infrastructure, public services, and performance of regulatory functions.			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 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 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 Manager	Y	No Processes	Y	To the best of staff knowledge these matters have been complied with. 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, and Council will no longer rate these properties for water from 1 July 2027.	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.	Parks and Property Manager	Y	Yes – several processes 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.	Todd
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 finesses, 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 Y (95% Accepted by Auditors (IANZ)	To the best of our knowledge the vast majority of work is in compliance with the legislation. During 1 July 2024 to 30 June 2025, we processed 738 building consents. 689 of these were processed **within statutory timeframes (93.4%). During 1 July 2025 to 30 June 2026, we processed 756 building consents. 740 of these were processed within statutory timeframes (97.9%**). 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	Parks and Property 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 knowledge these matters have been complied with.	Todd

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments	Responsible Staff Member
72	**Civil Aviation Act 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.	Parks and Property Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter.	Yes – several processes 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. 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 New Act came into force April 2025	Todd
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 889 animal control complaints during the period 1 July 2025 to 30 June 2026. Of these 859 (96.62%) 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	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. 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 2025 reviewed the Gambling Policy and as a result have generated an application form and website page.	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	Assessed as part of a resource consent and included in the resource consent templates.	Y	Councilor Horne and staff regularly attend the forum meetings. The Act's requirements are considered as part of the District Plan and applications for resource consent.	Nathan

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments	Responsible Staff Member
	• 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 matter. To meet the requirements of the RMA we need to consider the HGMPA and there are delegations under the RMA which are relevant.	There are promapp processes in regards to resource consents.			
79	**Health Act 1956 for drinking water compliance this should reference the Water Services Act 2021** 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. After transfer to WWL, MPDC is no longer the drinking water and wastewater service provider. However, Council retains strategic and public-health-related responsibilities, including the requirement to assess community access to drinking water at least every three years, growth planning functions, and statutory powers relating to nuisances and insanitary premises. Operational drinking water and wastewater compliance obligations transfer to WW	Compliance with Water Services (Drinking Water Standards for New Zealand) Regulations 2022 made under S47 of the Water Services Act 2021. Need to remove reference to the Health Act 1956. Drinking water compliance is no longer governed under this piece of legislation, rather the Water Services (Drinking Water Standards for New Zealand) Regulations 2022 is a secondary piece of legislation to the Water Services Act 2021.	Assets & Projects Manager	Y		N	Council is taking a proactive stance towards full compliance with the Water Services (Drinking Water Standards for New Zealand) Regulations 2022 (a secondary piece of legislation to the Water Services Act 2021. Independent auditing confirmed an overall improvement in compliance with the Drinking Water Quality Assurance Rules (DWQAR), with Morrinsville, Te Poi, Tahuna and Hinuera achieving full compliance, and Matamata and Te Aroha achieving near-full compliance, this is in reference to the Annual Report's Non-financial performance measures for Drinking Water.	Susanne
		Carrying out functions as a local authority regarding nuisances and insanitary sites (Including health licences, Funeral Directors and Camping Grounds)	Community Protection & Compliance Manager	Y	This is recorded through the CRM system which there are processes for.	Y		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 assessed through the resource consent processes.	Y	Heritage buildings and archeological sites are considered as part of the resource consent and District Plan review process.	Nathan

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments	Responsible Staff Member
				this is a compliance matter.	There are promapp processes in regards to resource consents.			
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	Solid Waste Manager / 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 Infrastructure Operations. If an 'owner' can be identified they are sent a letter warning of consequences.	Rob Watkins / 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. The Transport (Vehicular Traffic Road Closure) Regulations 1965 outline the process for road closure for events. Local Government Act 1974 Section 342(1b) Schedule 10 – Clause 11 (a – e) for road closures	Roading Manager Assets & Projects Manager	Y	Road stoppage procedure Temporary Road Closure	Y	This is primarily a Roading and Assets and Projects function, with support from the Property Services function where road stopping involves the disposal of surplus road land or the acquisition of land for road purposes. The Roading team follows the relevant statutory processes 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 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.	Council's powers in relation to utilities and entry of land are performed in accordance with the act.	Infrastructure Operations Manager Assets & Projects Manager	Y	KVS interruption to services KVS – district utilities asset sign in (Processes to be updated)	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. No parks have been disposed of in the last year.	Darren Susanne
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	Parks and Property 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 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	Todd 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	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

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments	Responsible Staff Member
				Council decision.				
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 Parks and Property Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter.	No Processes	Y	Council staff undertaking work in a rail corridor use the following KiwiRail Permit to enter (PtE) link below: https://www.kiwirail.co.nz/our-network/access-our-network/permit-to-enter/	Susanne Mike van G Todd
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 2025/26 Council granted 256 consents. Of those 235 (92%) were processed within the timeframe and 21 processed outside the timeframe	Nathan
		Compliance with resource consents issued to Council	Assets & Projects Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter.	Y	Y	Council has four 4 stormwater comprehensive discharge consents, two geothermal bore consents, 3 closed landfill consents and a consent for Tui Mine tailings issued from Waikato Regional Council. Compliance with regional consents is monitored regularly.	Susanne
		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	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

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments	Responsible Staff Member
				Regional Plan and RPS and there are delegations are under the RMA which are relevant.				
88	**Reserves Act 1977** This act provides for the classification and management of public reserves	Management of reserves in accordance with the act. This goes hand in hand with the **Conservation Act 1987** as concessions are issued under the Reserves Act in accordance with the Conservation Act.	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. 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. Staff to investigate infringement provisions introduced into the Act.	Susanne/Mark
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. 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	Y		Ryan

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments	Responsible Staff Member
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** 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.	Carry out Council's functions to monitor waste disposal and administer the waste minimisation levy in accordance with the act	Solid Waste Lead	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter. Appropriate staff have warrants of appointment.	No Processes	Y	Council has employed a Solid Waste Lead to ensure requirements under this legislation are met such as the WMMP and waste levy spend.	Susanne / Romario
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 Kaitiaki, Partnerships and Development and Building Manager.	Sheree Daniel
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	The Traffic Management Co-Ordinator (TMC) manages the CAR (Corridor Access Request) system. The National Code of Practice for Utility Operators' Access to Transport Corridors version 3 updated October 2024 is Secondary Legislation pursuant to Section 12 of the Utilities Access Act 2010 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	Mike van G

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments	Responsible Staff Member
							including internal departments to co-ordinate works programmes within the road corridor. As of 27/28 MPDC will be utilizing the National Forward Works Viewer which is an interactive map that shows multiple contractors' projects and events on our road network. This will enable sequencing, co-ordinating and planning of works and events on our road network as well as seeing what's occurring on the State Highways that may impact our network.	
95	**Council Bylaws**	Implementation and investigation of breaches of Council bylaws - • Introductory Bylaw • Land Transport Bylaw • Cemeteries Bylaw • Community Safety Bylaw • Solid Waste Management and Minimisation Bylaw • Wastewater Bylaw • Water Supply Bylaw • Storm water Management Bylaw • Trade Waste Bylaw • Dog Control Bylaw • Freedom Camping Bylaw • Alcohol Licensing Fees Bylaw	Community Protection & Compliance Manager Assets & Projects Manager Policy & Governance Manager	Y – under the LGA 2002 and warrants to various staff	This is recorded through the CRM system which there are processes for. An enforcement policy sits alongside the CRM process.	Enforcement Policy has been adopted by Council	Council approved an Enforcement Policy on 30 October 2024 which provides clarity, consistency and transparency on how investigation and enforcement will be undertaken.	Ryan Susanne Sandra

8 Ngā Pūrongo Whakamārama | Information Reports

8.11 Project & Renewals Programme Assurance

CM No.: 3239506

Te Kaupapa | Purpose

The purpose of this report is to provide the Risk & Assurance Committee with an assurance assessment of the Council's capital project and renewal programme portfolio. The assessment is based on a desktop review of the July, August and September 2026 portfolio reports and considers current delivery performance, governance effectiveness, portfolio risks, control maturity and readiness to deliver future work programmes. The assessment is based on reported portfolio information and does not constitute a detailed audit or independent validation of individual project budgets, forecasts or source records. The report also comments on the revised project reporting framework adopted during FY26/27.

Rāpopotonga Matua | Executive Summary

A review of the July, August and September 2026 portfolio reports indicates that the overall portfolio remains stable. Active delivery projects are generally progressing satisfactorily and achieving intended outcomes. Delivery capability appears generally sound where projects have approved funding, defined scope, established governance arrangements and dedicated resources. Most delivery-stage projects are complete, substantially complete, or progressing broadly in accordance with approved plans.

Portfolio risk has progressively shifted from project execution to project readiness, planning maturity, governance compliance and future programme sustainability. Projects that have completed planning and approval processes are generally performing satisfactorily. The greatest concentration of risk sits within the Pipeline and Planning portfolio, where several initiatives remain constrained by incomplete business cases, undefined scope, unresolved funding pathways, missing governance documentation or unclear project ownership.

The introduction of a revised reporting framework during FY26/27 has provided greater visibility into these risks by separating reporting into three distinct streams:

- Pipeline - Initiation and Planning
- Delivery and Finalisation
- Renewal Programmes

The revised framework has improved portfolio reporting and governance transparency by distinguishing between readiness risk, delivery risk and renewal programme continuity risk. This provides a clearer picture of current performance and where management attention is required.

The principal assurance concern is the organisation's ability to maintain future delivery performance. Several strategic projects continue to experience delays associated with scope definition, business case development, governance approvals and funding certainty. FY26/27 renewal schedules, budgets and governance requirements are being progressed, but incomplete programme baselines remain a risk to future continuity.

Overall, the portfolio is delivering reasonably well, with most active projects progressing or nearing completion. The key assurance concern is not current delivery performance, but the readiness of future projects and programmes. Future performance will depend on clearer project definition, timely scope and funding decisions, and completion of forward programme planning and governance requirements.

Tūtohunga | Recommendation

That:

1. **The information be received.**

2. **The Committee receive ongoing assurance through regular portfolio reporting on project readiness, governance maturity and forward programme planning, including progress in addressing identified gaps.**

Horopaki | Background

Council's capital delivery portfolio continues to evolve as project and programme management practices mature and organisational priorities shift toward improving governance, transparency and delivery confidence. Portfolio reporting is provided monthly and covers projects and programmes across transportation, facilities, parks, community infrastructure, stormwater, information technology and asset renewals. All Water & Wastewater projects and renewals have transferred to Waikato Waters Limited as of 1 October 2026.

Historically, portfolio reporting combined projects at varying stages of maturity within a single reporting structure. This often created difficulty distinguishing between initiatives still undergoing investigation and planning and projects actively progressing through delivery. As a result, project readiness risks could distort delivery performance reporting and reduce governance visibility of emerging issues.

To improve reporting quality and governance oversight, a revised reporting framework was introduced from July 2026. The revised approach separates reporting into three distinct streams aligned to the project lifecycle:

Pipeline - Initiation and Planning
This reporting stream focuses on projects progressing through business case or project brief development, funding approval, scope definition, planning activities and governance approvals before entry into delivery. Reporting assesses whether projects are sufficiently developed and ready to proceed.

Delivery and Finalisation
This reporting stream focuses on projects with approved scope, committed resources and established delivery baselines. Monitoring is focused on delivery performance against approved plans, budget management, milestone achievement, risk management and project close-out activities.

Renewal Programmes
Renewals are now reported separately to improve visibility of programme planning, delivery performance, budget establishment, scheduling and future year readiness. This supports more effective governance oversight of programme continuity and long-term asset investment.

From an assurance perspective, the revised reporting framework represents a significant improvement. It provides a clearer understanding of where portfolio risks are occurring and has highlighted that current portfolio challenges are increasingly associated with readiness, governance and planning rather than delivery execution.

Ngā Take/Kōrerorero | Issues/Discussion

Assurance Opinion

The capital projects and renewal programme portfolio demonstrates generally sound performance across active projects and programmes. Delivery capability is generally sound where projects have established scope, funding, governance arrangements and delivery baselines. The greatest concentration of risk sits within project readiness, governance compliance, affordability management and future programme planning rather than project execution. Accordingly, the overall assessment is Moderate Assurance.

Key Assurance Observations

Portfolio reporting indicates that the greatest concentration of risk sits within the Pipeline and Planning portfolio. Active delivery projects are generally progressing satisfactorily, while several strategic initiatives remain dependent on completion of business cases, scope definition, governance approvals, funding confirmation and project establishment activities before they can confidently transition into delivery. This is the principal constraint on future delivery confidence.

A recurring portfolio issue is the gap between Long Term Plan funding assumptions and the maturity of individual projects. Funding allocations are often established for long-term planning before business cases, scope, design and robust cost estimates are complete. As projects mature, delivery requirements and costs become clearer, which may result in funding pressures, scope changes or further decisions being required. This does not necessarily indicate poor delivery performance, but it reinforces the need for stronger front-end planning and project definition.

Renewal programme delivery performance is generally sound, with most FY25/26 programmes completed or nearing completion. However, several FY26/27 programmes still require approved schedules, budgets, work orders and supporting governance documentation. Future performance will depend on timely establishment of these programme baselines and governance requirements.

Funding and affordability pressures continue to emerge across several projects and programmes through unresolved funding gaps, changing scope requirements, unforeseen site conditions and cost escalation risks. These matters do not currently present a material threat to overall portfolio delivery, but reinforce the importance of robust business cases and project briefs, scope definition, estimating and contingency management during planning.

Future delivery confidence remains dependent on continued improvements in planning maturity, project readiness, governance compliance and forward programme planning. These matters require active oversight until the relevant project and programme foundations are in place.

Control Effectiveness

The revised portfolio controls are appropriately designed and have improved visibility of project readiness and delivery risk. Lifecycle-based reporting, defined readiness requirements, greater emphasis on governance documentation and stronger alignment between lifecycle stages and reporting requirements provide a clearer basis for portfolio oversight.
The separation of reporting into Pipeline and Planning, Delivery and Finalisation, and Renewal Programme streams has improved transparency by distinguishing readiness risks, programme continuity risks and delivery risks.
The controls are not yet fully embedded across the portfolio. Several projects and renewal programmes continue to progress without all required business cases, governance documentation, approved baselines or forward schedules in place. Continued focus on project definition, governance compliance, forward programme planning and project establishment is required to improve confidence in future delivery outcomes.

Assurance Conclusion
Overall, the portfolio provides Moderate Assurance. Active delivery projects are generally progressing satisfactorily where scope, funding, governance and delivery baselines are established. The more significant assurance risk relates to the readiness of future projects and renewal programmes, particularly where business cases, scope definition, funding decisions, governance documentation and forward schedules remain incomplete. The revised reporting framework has materially improved visibility of these matters and provides a stronger basis for portfolio oversight. Sustained future delivery performance will depend on timely completion of project definition, approval and forward programme planning activities.

Assurance Assessment: MODERATE ASSURANCE

Moderate Assurance reflects generally sound performance across active delivery projects and programmes, balanced against ongoing risks relating to project readiness, governance compliance, affordability management and forward programme planning. Current delivery performance provides reasonable assurance, while future delivery confidence remains dependent on continued improvement in project definition, business case development, funding certainty, governance maturity and programme planning.

Ngā Tāpiritanga | Attachments

A⇩. Management Summary Programmes Projects Progress Reporting September 26

Ngā waitohu | Signatories

Author(s)	Rachel Norman **Kaiārahi Kaupapa | Project Lead**	

Approved by	Susanne Kampshof **Pou Rawa me ngā Kaupapa | Assets and Projects Manager**	
	Fiona Vessey **Hautū Hanganga me ngā Wāhi Hapori | Group Manager Community Places and Infrastructure**	

Project and Program Reporting September 26

Parks, Buildings, Facilities, Pools, Spas, Roading, Stormwater, ICT and Capital Delivery Portfolio

Executive Summary

The portfolio continues to demonstrate strong delivery performance, with the majority of active delivery projects progressing as planned and several projects now in finalisation or completed status. Delivery risk remains concentrated around a small number of projects affected by funding gaps, budget escalation, close-out requirements, and contractor dependency.

The most significant portfolio risks remain within the Pipeline and Planning portfolio where several projects cannot advance until scope definition, governance decisions, funding confirmation, project ownership, or strategic direction are established. Notable examples include the ID:334/2 Morrinsville RTS Upgrade, ID:375 Te Aroha Spa Enhancement, ID:357 Te Aroha Library and several transport initiatives awaiting project ownership and initiation activities.

Renewal programme delivery remains strong overall. The focus has shifted from delivery execution to FY26/27 programme readiness. Several programmes still require approved schedules, work orders, budgets and governance documentation to maintain continuity of delivery and support confidence in forward planning

Management Focus Areas – September 2026

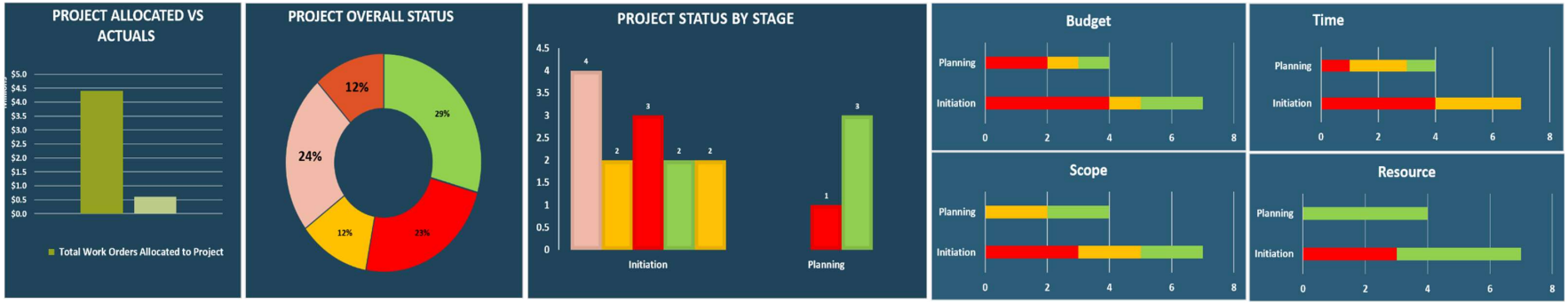
1. Secure Council direction and funding pathway for ID:334/2 Morrinsville RTS Upgrade.
2. Progress business cases, for pipeline projects including ID:375 Te Aroha Spa Enhancement, ID:357 Te Aroha Library, project briefs and scope definition ID:434 Asset Data Consolidation. Confirm FY26/27 schedules, budgets and work orders for renewal programmes currently operating without approved forward programmes.
3. Complete capitalisation, defect management and project closure activities across finalisation projects.
4. Improve governance compliance across projects and programmes with incomplete Project Briefs, Risk Registers and reporting documentation.

Executive Dashboard: Overall Portfolio: Amber

While delivery performance remains strong and several projects have achieved successful completion during September, ongoing challenges relating to funding, project readiness, programme planning and governance documentation continue to constrain portfolio maturity and create future delivery risk.

Portfolio Area	RAG	Executive Message
Pipeline – Initiation & Planning	**Red**	Project readiness remains the portfolio's most significant risk. Multiple projects require business cases, scope definition, governance decisions, project ownership and funding confirmation before progressing to delivery.
Projects – Delivery & Closure	**Green**	Delivery performance remains strong, with most projects completed, substantially complete, or progressing in accordance with approved plans. Residual risks relate to budget management, project closeout activities and isolated construction issues but do not currently represent a material threat to overall delivery performance.
Renewal Programmes	**Amber**	Delivery performance is strong but several FY26/27 programmes require approved schedules, budgets, work orders and governance documentation.
Budget & Funding	**Amber**	Budget pressure remains evident within several projects and programmes, particularly RTS, Building Renewals and RSA Wall where cost escalation or funding gaps exist.
Resources	**Amber**	Delivery resourcing remains adequate, however planning, initiation, business case development and programme governance activities continue to be constrained.

1. Pipeline – Initiation & Planning CM: 3239404



Overall Assessment: **Red**

Pipeline projects continue to represent the highest concentration of portfolio risk. The primary challenge remains project readiness rather than delivery performance, with several projects lacking approved scope, funding certainty, project ownership, governance documentation or strategic direction.

Key Initiatives Requiring Attention

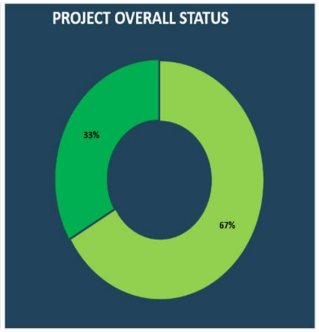
- **ID:334/2 Morrinsville RTS Upgrade** - Funding shortfall of approximately $1.27M remains unresolved. Delivery cannot proceed until Council determines preferred funding and procurement approach**.** Report to Council for decision October 26.
- **ID:375 Te Aroha Spa Enhancement** - High strategic risk. No agreed scope, defined outcomes or preferred development option. Investigation and feasibility work required before progression.
- **ID:357 Te Aroha Library** - Scope, budget, governance and delivery pathway remain undefined.
- **ID:423 Matamata Level Crossing** - Investigation phase progressing, however Risk Register remains incomplete and programme dates require review.
- **ID:434 Asset Data Consolidation** - Scoping underway, budget and scope to be finalised.

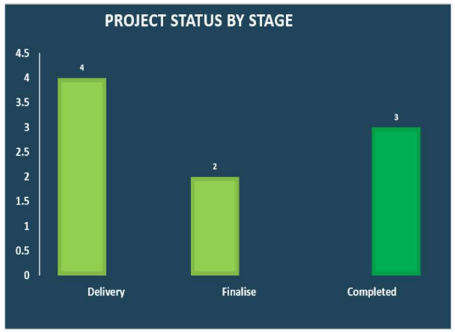
Pipeline Risks

- Undefined project scope and delivery pathways.
- Funding affordability and budget uncertainty.
- Missing governance documentation.
- Delayed procurement and consents.
- Lack of assigned project ownership.

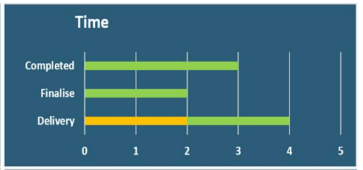
2. Projects – Delivery & Closure CM: 3239405

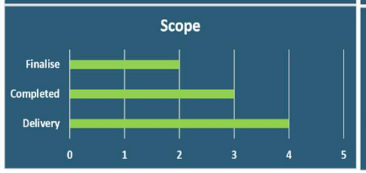














Overall Assessment **Green**

Delivery projects continue to perform well overall, with several projects completing major milestones during September. Portfolio risk is concentrated around a limited number of projects affected by funding pressures, budget overruns, construction uncertainty and project close-out requirements.

Key Projects Requiring Active Management

- **ID:388 Morrinsville RSA Wall** - Construction progressing well, however forecast expenditure exceeds approved budget allocation.
- **ID:417 Matamata SwimZone Ventilation Upgrade** - Final defects, seismic bracing, consent inspections and close-out activities remain outstanding.
- **ID:247 Destination Playground Matamata Domain** - Significant construction progress achieved, stakeholder expectations and final delivery remain key watch points.
- **ID:297 Morrinsville Recreation Ground Masterplan** - Delivery underway but programme risk remains linked to staged implementation and updated risk register requirements.

Completed / Near Complete

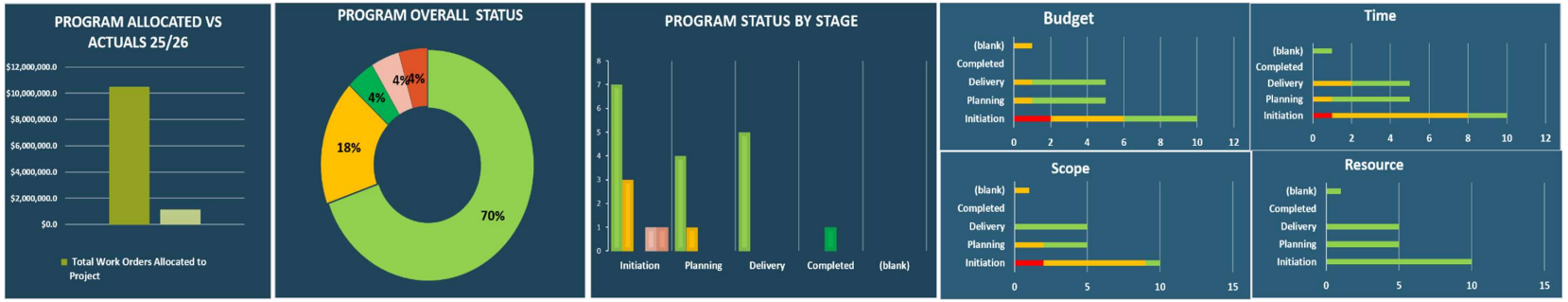
The following projects are effectively complete or progressing through finalisation:

- ID240: Matamata Sports Stadium
- ID431: Matamata Railway Fencing
- ID406: Maea Fields Playground - Complete
- ID242: Te Aroha Accessibility Improvements - Complete
- ID332: Tower Road Pedestrian Upgrade - Complete

Item 8.11

Attachment A

3. Renewal Programmes CM: 3239406



Overall Assessment **Amber**

Renewal programme performance remains strong. Focus is now shifting toward FY26/27 readiness, programme governance and forward work scheduling. Several programmes require approved schedules, work orders and budgets before meaningful performance can be measured.

Programmes Requiring Active Monitoring

- **ID:412 IT Capital Works Programme** - Delayed workstreams, carried-forward delivery and incomplete Risk Register continue to present programme risk.
- **ID:295 District Pools & Spa Plant Renewals** - Procurement and supplier lead times remain key risks.
- **ID:294 Building & Housing Renewals** - FY25/26 complete. Financial reporting remains incomplete and previous programme experienced budget overruns associated with scope growth and unforeseen defects.
- **ID:356 Ashes Walls Programme** - Ground conditions, Te Aroha Cemetery drainage works and future capacity management remain key risks.
- **ID:335 Stormwater District-Wide Upgrades & Renewals** - Delivery sequencing remains dependent on design outcomes and technical assessments.

Programmes Requiring FY26/27 Planning

- ID:421 Internal Carparking Renewals
- ID:300 Public Toilet Upgrades
- ID:323 Unsealed Roads
- ID:324 Drainage Renewals
- ID:325 Structure Renewals
- ID:326 Streetlighting Renewals
- ID:298 Tracks & Track Structures Renewals

Executive Insight

The portfolio's greatest risk is no longer project delivery performance but project and programme readiness. Across both capital projects and renewal programmes, significant improvement is required in business case development, scope definition, Risk Registers, FY26/27 programme planning and governance compliance. Delivery capability remains strong, however, future performance will increasingly depend on resolving planning, funding and governance gaps before projects transition into execution.

Continuous Improvement Initiatives for Program and Project Management:

No update for September 26. Under review following Aug 26 Executive Team discussion

8 Ngā Pūrongo Whakamārama | Information Reports

8.12 Key Infrastructure Projects - Top Risks

CM No.: 3239889

Te Kaupapa | Purpose

The purpose of this report is to provide the Risk & Assurance Committee with an overview of the current residual risk profile, key risk drivers, controls and assurance observations across selected high-value and high-complexity infrastructure projects. The report provides assurance regarding the effectiveness of project risk management practices and highlights any emerging risks requiring governance oversight.

Rāpopotonga Matua | Executive Summary

This report provides an overview of the current residual risk profile across four significant projects monitored through the Project Management Assurance Framework.

Project ID342/2: Morrinsville RTS Upgrade presents the highest residual risk profile. The primary risk relates to alignment of project scope, objectives and budget following completion of detailed design and independent cost review. The cost of delivering the current developed design exceeds the approved budget allocation, requiring governance decisions regarding scope, outcomes and funding options before the project can progress to procurement and construction. The project remains deliverable through either scope optimisation within the approved budget or Council approval of additional funding.

Project ID247: Destination Playground: Matamata Domain remains in delivery and is progressing toward completion, with risk exposure primarily associated with contractor coordination, site management, stakeholder alignment and donated asset acceptance. Construction is substantially complete and the overall risk profile remains stable.

Project ID376: Te Aroha Destination Playground remains in the initiation and planning phase, with consultation, approvals and programme progression representing the most significant residual risks. Effective governance and timely decision-making will be critical to maintaining programme objectives.

Project ID388: Morrinsville RSA Wall has experienced a significant reduction in residual risk following completion of demolition, excavation and major compliance-related activities. Remaining risk exposure is primarily associated with cost management, project completion, compliance closeout and finalisation of long-term ownership arrangements.

Previously reported Projects:

Two previously reported projects are not included among the four projects covered in this report.

Project ID244 Matamata Wastewater Treatment Plant Upgrade: transitioned to Waikato Waters Limited as of 1 October 26.

Project ID240 Matamata Stadium. Project risks are now low and largely associated with administrative closeout activities. The primary remaining risk is obtaining the final PS4 documentation required to complete the building consent process and achieve final Code

Compliance Certification, while outstanding defects are scheduled for resolution during the September school holiday period

Overall, project governance, risk management and reporting arrangements are considered appropriate. Residual risks identified are consistent with project complexity and delivery stage and are being actively monitored through established governance and assurance processes.

Tūtohunga | Recommendation

That:

1. The information be received

Horopaki | Background

This report provides a periodic assurance review of selected high-value and high-complexity projects. Project risk registers have been reviewed to assess residual risk exposure, risk maturity, control effectiveness and alignment between project status and reported risks.

While many risks have reduced from their inherent ratings through established controls, several High residual risks remain, with the most significant risk relating to alignment of project scope, objectives and budget for the Morrinsville RTS Upgrade. These risks reflect genuine project delivery complexity rather than deficiencies in project management and continue to be actively monitored through established governance processes. Changes since the previous review primarily relate to project progression, refinement of risk assessments and identification of emerging risks relating to scope and budget alignment, programme delivery, stakeholder management and governance.

The most significant shift in risk exposure relates to the Morrinsville RTS Upgrade, where detailed design and independent cost review have identified a mismatch between the approved budget and the cost of delivering the developed design. As a result, scope, budget alignment and governance decision-making have become the primary project risk drivers.

In contrast, the Morrinsville RSA Wall project has experienced a substantial reduction in residual risk as demolition, excavation and compliance-related activities have been completed.

ID342/2 – Morrinsville RTS Upgrade. Project Manager Greg Hall in attendance

The most significant project risk relates to scope and budget alignment following completion of detailed design and independent peer Quantity Surveyor review. Current estimates indicate that the cost of delivering the developed design exceeds the approved budget allocation. Governance decisions regarding scope, outcomes and funding options are required before procurement and construction can proceed. The project remains deliverable through either scope optimisation within existing funding or approval of additional funding.

The RTS project maintains a high residual risk profile. Since the previous review, the primary risk exposure has shifted from construction delivery activities to scope and budget alignment, governance decision-making, procurement market response and programme timing constraints.

Key risk drivers include:

- Scope and budget alignment risk, with detailed design and independent cost review confirming that the cost of delivering the current design exceeds the approved budget allocation.
- Preferred project scope, intended outcomes and funding approach have yet to be confirmed through governance approval.
- Procurement and tender market risks, including market pricing, contractor availability and potential non-compliant tender responses.
- Operational continuity risks associated with maintaining waste services during construction and managing site closure periods.
- Construction timing constraints, including the November to February operational blackout and alternate site capacity limitations.
- Construction health and safety risks, including demolition, excavation, electrical works, hazardous substances, confined spaces and work at height activities.
- Legacy site and environmental risks including unknown services, landfill interfaces, contamination, dust and leachate management.

Residual risks remain high where:

- Preferred project scope, outcomes and funding approach have not yet been confirmed through governance approval.
- Delays in governance decisions may result in programme impacts, additional design costs and increased cost exposure.
- Procurement outcomes remain subject to market pricing, contractor availability and tender market response.
- Construction timing is constrained by operational requirements and available alternate-site capacity.
- Construction and operational activities within an active waste management environment remain inherently high risk.

Controls focus on:

- Detailed design validation and independent peer Quantity Surveyor review to confirm project scope and construction cost estimates.
- Development and assessment of scope, delivery and funding options for governance consideration.
- Active governance, executive reporting and decision tracking to support timely scope, funding and delivery decisions.
- Formal change-control processes to align approved scope, budget and project baseline following governance decisions.
- Robust procurement and contract management, including market engagement, tender evaluation controls and contractor performance monitoring.

- Operational continuity planning, including alternate-site capacity planning, staged construction and public communication.
- Contractor health and safety management, including approved H&S plans, permits to work, site supervision, exclusion zones and toolbox meetings.
- Pre-construction investigations and environmental controls, including landfill interface assessments, underground service investigations, contamination management and programme monitoring.

ID388 – Morrinsville RSA Wall. Project Manager Rapa Young in attendance

The project's risk profile has improved significantly since the previous review. The highest-risk demolition and excavation work is complete. Costs remain on track, supported by active cost management, contingency monitoring and contract administration, and completion is expected ahead of schedule. The RSA is pleased with progress. Demolition also confirmed that material in the former wall was compromised, supporting the decision to replace it. The project now has a predominantly Moderate residual risk profile.

Key residual risk drivers include:

- Unanticipated costs and budget pressures associated with remaining construction activities and project completion.
- Future ownership, maintenance responsibilities and legal obligations between Council and the RSA.
- Stakeholder communication and expectation management throughout project completion.
- Contractor performance, workmanship quality and completion of outstanding construction activities.

Key controls include:

- Active cost management, contingency monitoring and contract administration.
- Ongoing engineering oversight and quality assurance during remaining construction activities.
- Formal documentation of future ownership, responsibilities and maintenance obligations.
- Continued stakeholder engagement and communication with the RSA and affected parties.
- Project closeout planning, compliance verification and handover management.

Overall, the project is considered deliverable. The overall project risk position has improved materially since the previous review, with demolition, excavation, construction safety and compliance-related risks reducing following completion of key project milestones. Remaining risk exposure is primarily associated with cost management, project completion, compliance closeout and finalisation of long-term ownership arrangements.

Overall Assurance Opinion

Risk management maturity across the four high-value projects reviewed remains appropriate and continues to improve. Project risk registers are actively maintained, risks are clearly defined and aligned to project-specific delivery challenges, and controls remain proportionate to project complexity and delivery stage.

The most significant residual risk relates to alignment of project scope, objectives and budget for the Morrinsville RTS Upgrade. Detailed design and independent cost review have identified that the cost of delivering the current developed design exceeds the approved budget allocation. The project remains deliverable through either scope optimisation within approved funding or Council

approval of additional funding. Governance decisions are required to confirm the preferred scope, outcomes and funding approach before progressing to the next phase of delivery.

No material deficiencies have been identified in project governance, risk management or reporting arrangements for the projects reviewed. Risks reported are considered representative of each project's current delivery position and are being actively managed through established governance and assurance processes.

Te Tākoha ki ngā Hua mō te Hapori me te here ki te whakakitenga o te Kaunihera | Contribution to Community Outcomes

Matamata Piako District Council's Community Outcomes are set out below:

<table>
<tr><td>MATAMATA-PIAKO TŌ MĀTOU WĀHI NOHO | OUR PLACE</td><td colspan="3">MATAMATA-PIAKO DISTRICT COUNCIL TE ARA RAUTAKI | STRATEGIC DIRECTION</td></tr>
<tr><td colspan="4">TŌ MĀTOU WHAKAKITENGA | OUR VISION

Matamata-Piako District is vibrant, passionate, progressive, where opportunity abounds. 'The heart of our community is our people, and the people are the heart of our community.</td></tr>
<tr><td colspan="4">TŌ MĀTOU WHĀINGA MATUA | OUR PRIORITIES (COMMUNITY OUTCOMES)</td></tr>
<tr><td>  </td><td>  </td><td>  </td><td>  </td></tr>
<tr><td>He wāhi kaingākau ki te manawa | A place with people at its heart</td><td>He wāhi puawaitanga |
A place to thrive</td><td>He wāhi e poipoi ai tō tātou taiao |
A place that embraces our environment</td><td>He wāhi whakapapa, he wāhi hangahanga | A place to belong and create</td></tr>
</table>

Ngā Tāpiritanga | Attachments

A⇩. ID247 Destination Playground Matamata Risk & Assurance Oct 26

B⇩. ID376 Destination Playground Te Aroha Risk & Assurance Oct 26

C⇩. ID388 Wall at RSA Morrinsville Risk & Assurance Oct 26

D⇩. ID334.2 Morrinsville RTS Upgrade Risk and Assurance Oct 26

Ngā waitohu | Signatories

Author(s)	Rachel Norman **Kaiārahi Kaupapa | Project Lead**	

Approved by	Susanne Kampshof **Pou Rawa me ngā Kaupapa | Assets and Projects Manager**	
	Fiona Vessey **Hautū Hanganga me ngā Wāhi Hapori | Group Manager Community Places and Infrastructure**	

Item 8.12

Attachment A

Project ID & Name: ID:247 Destination Playground - Matamata

Project Overview

Start: Jun-24 **Completion:** Jan-27

Council has allocated $1.5 million towards the development of the Matamata Domain Destination Playground. This is a community-led initiative, with the remaining funding to be raised by the local community. The project scope includes the supply and installation of all playground equipment, safety surfacing, and associated landscaping works for the new playground, which will be located on Muera Street within Matamata Domain.
The work is well underway on site, with the majority of the playground equipment now installed. Surfacing, landscaping and associated site works are progressing, with the project remaining focused on achieving opening prior to the summer period

Risk Overview

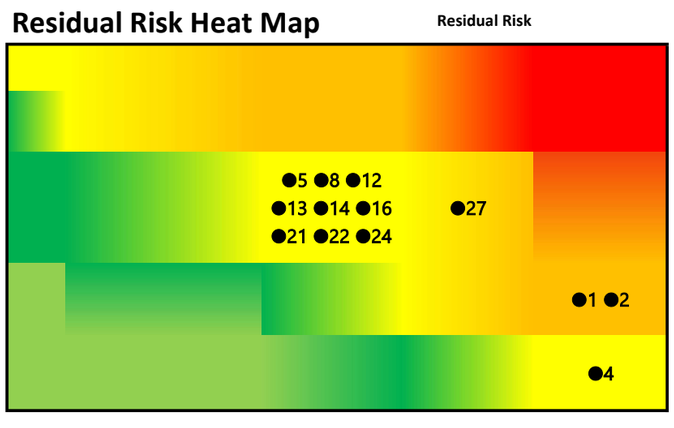
The project risk profile remains elevated, with a concentration of High to Very High residual risks, reflecting the complexity of a partnership-led, partially funded and in-kind delivery model involving multiple contractors, donors and stakeholder groups. While controls are in place and reducing several risks, a number remain inherent to the delivery approach and require ongoing active management, particularly in relation to funding certainty, contractor coordination, donated asset acceptance, lifecycle obligations and site management. Overall, the project is considered deliverable, however successful delivery remains dependent on maintaining effective governance, stakeholder alignment and risk controls.

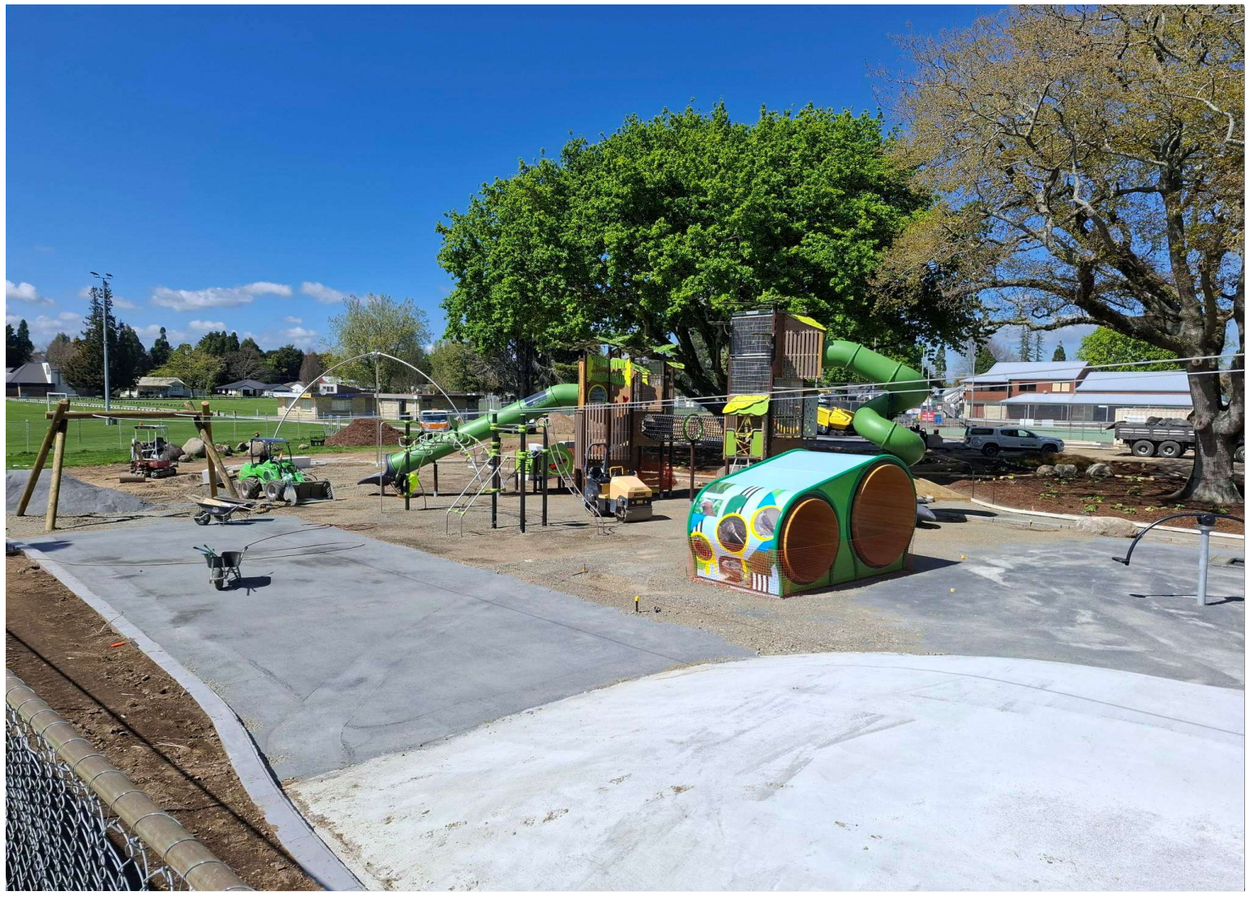
Key drivers of residual risk include:	Key Controls
* Funding uncertainty and staged delivery requirements impacting programme sequencing, procurement efficiencies and final project scope. * Coordination across multiple contractors, suppliers and in-kind contributors, resulting in interface, responsibility and site management risks. * Reliance on donated assets and community funding contributions, creating risks relating to asset acceptance, design integration, warranty coverage and long-term lifecycle costs. * Stakeholder, donor and partnership alignment, including management of expectations, obligations and decision-making authority. * Health and safety risks associated with multiple PCBUs operating concurrently within a shared worksite environment. *Budget estimation accuracy, contingency adequacy and future funding requirements remaining subject to programme and market conditions.	* Maintaining clear governance arrangements, defined decision-making authority and formal change control processes. * Regular communication and engagement with Council, donors, contractors, Matamata Futures and key stakeholders to maintain alignment and manage expectations. * Formal coordination of contractors and PCBUs through site management processes, inductions, toolbox meetings and Health & Safety planning. * Defined asset acceptance processes including engineering review, compliance verification, safety certification and lifecycle assessments before handover. * Donated asset controls including warranty requirements, defect liability provisions and documentation requirements prior to acceptance. * Ongoing management of project scope, funding availability, staging arrangements and contingency planning.

Project Risk Changes

Risk #	Risk	Risk Category	Inherent Rating	Residual Rating	Movement	Status
1	Electricity	Safety & Wellness	Extreme	Very High	↓	Active/On-going
2	Hazardous plant, Equipment & Machinery	Safety & Wellness	Very High	Very High	=	Active/On-going
4	Work at heights	Safety & Wellness	Very High	High	↓	Closed
5	Community expectations	Brand & Reputation	Very High	High	↓	Active/On-going
8	Concept Design vs actual Cost	Project	Very High	High	↓	Active/On-going
12	Scope Creep	Project	Very High	High	↓	Active/On-going
13	Project budget / estimates / contingency	Project	Very High	High	↓	Active/On-going
14	Materials - costs	Procurement	Very High	High	↓	Monitored
16	Contractors quality	Procurement	Very High	High	↓	Monitored
21	Agreements/ Partnerships	Legal & Regulatory	Very High	High	↓	Active/On-going
22	Project Assumptions / Dependencies	Project	Very High	High	↓	Active/On-going
24	Asset Acceptance, donated assets	Legal & Regulatory	Very High	High	↓	Active/On-going
27	Site Control – Multiple Contractors / PCBUs	Safety & Wellness	Extreme	Very High	↓	Active/On-going

Residual Risk Heat Map





Top Risks

Filtered on High, Very High and Extreme

Risk #	*Inh Rating	Likelihood	Consequence	*Res Rating	Res Likelihood	Res Consequence	Risk	Risk Description	Consequences	Controls
1	Extreme	Likely	Extreme	Very High	Unlikely	Extreme	Electricity	Failure to identify and manage electrical services on site.	Shock, resulting in injury, illness, disability, fatality.	All services will be located prior to work starting on site.
2	Very High	Possible	Very High	Very High	Unlikely	Extreme	Hazardous plant, Equipment & Machinery	Failure to safely manage hazardous plant, equipment and machinery.	Impact, crush, inhalation, ingestion, shock, burn, fires, explosion, sprains/strains, trips & falls resulting in injury, illness, disability, fatality2	Qualified machine operators, exclusion zones, PPE.
4	Very High	Possible	Extreme	High	Rare	Extreme	Work at heights	Failure to safely manage work at height activities.	Falls, sprains/strains, trips & falls resulting in injury, illness, disability, fatality.	Qualified operators, harnesses, ticketed equipment.
5	Very High	Likely	High	High	Possible	High	Community expectations	Failure to effectively manage community expectations and communication for the project.	Negative individual and community reactions. E.g. increased complaints, loss of confidence in Council Ratepayer dissatisfaction for budget spent for playground E.g. complaints, loss of confidence in Council	Having a good communication plan in place and posting factual updates on where the project is at.
8	Very High	Almost Certain	High	High	Possible	High	Concept Design vs actual Cost	Failure to manage project costs within the approved budget. Costs as stated in concept design exceed the allocated budget	Impact to financials, damage to reputation, complaints, project delays	Council resolution to approve $1.5M from the Long Term Plan. Matamata Futures agreed to raise excess funds required to complete the playground. We are working to finalise the budget now, it is looking achievable and we can complete VE if needed. MMF have raised a significant contribution can stage if fundraising doesn't meet the costs.
12	Very High	Almost Certain	High	High	Possible	High	Scope Creep	Failure to control scope	Additional costs, delays, timeframes exceeded	Strict Change Control Process, Project Team to confirm scope with stakeholders. Stakeholder engagement before and during project
13	Very High	Almost Certain	High	High	Possible	High	Project budget / estimates / contingency	Failure to secure sufficient funding and maintain accurate cost estimates and contingency.	Missed deadlines, uncertainty leading to insufficient lead times. Scope Creep, negative impacts to cost, time/schedule Insufficient staff capacity to run procurement and project management and surfacing and landscaping contracts Negative stakeholder, individual and community reactions.	Delayed project until community funding is confirmed. Control communications to ensure we aren't releasing plans showing full extent of works. Have possible reductions of scope of works and changes in design to reduce equipment costs. if funding not secured Communication – updates to the community and stakeholders of status/progress. Regular meetings between MMF and MPDC. Ensure all stakeholders are working to the same goal.
14	Very High	Almost Certain	High	High	Possible	High	Materials - costs	Failure to manage increases in material costs.	Increased costs	Provide sufficient contingency
16	Very High	Possible	Very High	High	Possible	High	Contractors quality	Insufficient quality of contractors work	End product not up to standard/specification	Strict procurement evaluation criteria. Require references for previous works. On site supervision Quality requirements apply to all in-kind and donated assets
21	Very High	Likely	High	High	Possible	High	Agreements/ Partnerships	Insufficient or ineffective stakeholder, partnerships communication and engagement including failure of partners to meet obligations or align to project objectives.	Misalignment with stakeholders. Potential disputes Playground not fit for purpose. 2	Design Plan reviewed by multiple departments at MPDC. Regular Meetings
22	Very High	Almost Certain	High	High	Possible	High	Project Assumptions / Dependencies	Failure to clearly define project scope, responsibilities, and interfaces where multiple contractors and in-kind contributions are involved, including donated asset acceptance and lifecycle responsibilities.	Costs associated will completing scope gaps. Delays as gaps are resolved. Lack of ownership or responsibility where tasks sit in a grey area. Schedule failures, potential rework	Project manager often on site. Toolbox meetings. Scope for each contractor clearly defined. Contingency that is sufficient to cover gaps. Clear scope boundaries between contractors Formal asset acceptance process
24	Very High	Likely	High	High	Possible	High	Asset Acceptance, donated assets	Failure to ensure donated assets meet Council standards and requirements prior to acceptance and installation.	Non-compliant assets installed Safety risks to public Rework or replacement costs Increased maintenance costs Reputational damage	Asset acceptance criteria aligned to Council standards Design and engineering sign-off before installation Independent safety certification completed Lifecycle costs assessed prior to acceptance Full asset documentation provided prior to handover Right to reject or require remediation

										Injury, serious harm or fatality	Principal contractor clearly appointed
27	Extreme	Likely	Extreme	Very High	Possible	Very High	Site Control – Multiple Contractors / PCBUs	Failure to clearly establish and enforce principal contractor and site control responsibilities across multiple contractors, suppliers, and in-kind parties working on site.	Gaps or overlap in site responsibilities Non-compliance with Health & Safety legislation Legal liability and enforcement action Reputational damage	Site-wide Health & Safety Plan in place Clear PCBU coordination established Mandatory inductions for all site personnel Regular site audits and toolbox meetings

te kaunihera ā-rohe o matamata-piako district council

Project ID & Name: ID:376 Destination Playground - Te Aroha

Project Overview

Start: Jun-26 **Completion:** Nov-27

Destination playground project within Te Aroha Domain including playground equipment, safety surfacing, landscaping, associated site works and donor/community contributions. The project includes multiple contractors, donated assets and stakeholder partners, requiring strong governance, programme coordination and asset acceptance controls prior to opening.

Risk Overview

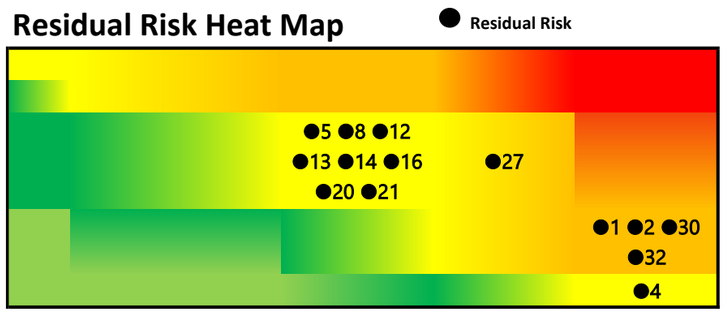
The project risk profile remains High with one Very High residual risk and multiple High residual risks. Key exposures relate to programme approvals and consultation timeframes, budget management, stakeholder alignment, construction safety, contractor interfaces and delivery dependencies. Overall, the project is considered deliverable provided governance, programme controls and stakeholder management remain active throughout delivery and handover.

Key drivers of residual risk include:	Key Controls
• Communications and consultation timeframes impacting procurement and programme delivery • Budget, contingency and affordability constraints • Scope control, project assumptions and contractor interfaces • Stakeholder, donor and partnership alignment • Construction health and safety including public interface management • Asset acceptance, compliance, lifecycle and operational handover requirements • Ground conditions, contractor availability and delivery sequencing risks	• Active governance and timely decision-making • Formal change control and cost monitoring • Contractor coordination and interface management • Compliance reviews and independent certification • Donated asset acceptance processes • Communication planning and stakeholder engagement • Handover and operational readiness planning

Project Risk Changes

Risk #	Risk	Risk Category	Inherent Rating	Residual Rating	Movement	Status
1	Electricity	Safety & Wellness	Extreme	Very High	↓	Active/On-going
2	Hazardous plant, Equipment & Machinery	Safety & Wellness	Very High	Very High	=	Active/On-going
4	Work at heights	Safety & Wellness	Very High	High	↓	Active/On-going
5	Community expectations	Brand & Reputation	Very High	High	↓	Active/On-going
8	Concept Design vs actual Cost	Project	Very High	High	↓	Active/On-going
12	Scope Creep	Project	Very High	High	↓	Active/On-going
13	Project budget / estimates / contingency	Project	Very High	High	↓	Active/On-going
14	Materials - costs	Procurement	Very High	High	↓	Monitored
16	Contractors quality	Procurement	Very High	High	↓	Monitored
20	Agreements/ Partnerships	Legal & Regulatory	Very High	High	↓	Active/On-going
21	Dependencies	Project	Very High	High	↓	Active/On-going
27	Commnications/Consultations	Project	Extreme	Very High	↓	Active/On-going
30	Public interface and site security	Safety & Wellness	Very High	Very High	=	Active/On-going
32	Site access, traffic and deliveries	Safety & Wellness	Very High	Very High	=	Active/On-going

Residual Risk Heat Map





Top Risks

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

23 October 2026

Filtered on High, Very High and Extreme

Risk #	*Inh Rating	Likelihood	Consequence	*Res Rating	Res Likelihood	Res Consequence	Risk	Risk Description	Consequences	Controls
1	Extreme	Likely	Extreme	Very High	Unlikely	Extreme	Electricity	Failure to identify and manage electrical services on site.	Shock, resulting in injury, illness, disability, fatality.	All services will be located prior to work starting on site.
2	Very High	Possible	Very High	Very High	Unlikely	Extreme	Hazardous plant, Equipment & Machinery	Failure to safely manage hazardous plant, equipment and machinery.	Impact, crush, inhalation, ingestion, shock, burn, fires, explosion, sprains/strains, trips & falls resulting in injury, illness, disability, fatality	Qualified machine operators, exclusion zones, PPE.
4	Very High	Possible	Extreme	High	Rare	Extreme	Work at heights	Failure to safely manage work at height activities.	Falls, sprains/strains, trips & falls resulting in injury, illness, disability, fatality.	Qualified operators, harnesses, ticketed equipment.
5	Very High	Likely	High	High	Possible	High	Community expectations	Failure to effectively manage community expectations and communication for the project.	Negative individual and community reactions. E.g. increased complaints, loss of confidence in Council Ratepayer dissatisfaction for budget spent for playground E.g. complaints, loss of confidence in Council	Having a good communication plan in place and posting factual updates on where the project is at.
8	Very High	Almost Certain	High	High	Possible	High	Concept Design vs actual Cost	Failure to manage project costs within the approved budget. Costs as stated in concept design exceed the allocated budget	Impact to financials, damage to reputation, complaints, project delays	Council resolution to approve $1.5M from the Long Term Plan. We are working to finalise the budget now, it is looking achievable and we can complete VE if needed.
12	Very High	Almost Certain	High	High	Possible	High	Scope Creep	Failure to control scope	Additional costs, delays, timeframes exceeded	Strict Change Control Process, Project Team to confirm scope with stakeholders. Stakeholder engagement before and during project
13	Very High	Almost Certain	High	High	Possible	High	Project budget / estimates / contingency	Failure to secure sufficient funding and maintain accurate cost estimates and contingency.	Missed deadlines, uncertainty leading to insufficient lead times. Scope Creep, negative impacts to cost, time/schedule Insufficient staff capacity to run procurement and project management and surfacing and landscaping contracts Negative stakeholder, individual and community reactions.	Control communications to ensure we aren't releasing plans showing full extent of works. Have possible reductions of scope of works and changes in design to reduce equipment costs. Communication – updates to the community and stakeholders of status/progress. Ensure all stakeholders are working to the same goal.
14	Very High	Almost Certain	High	High	Possible	High	Materials - costs	Failure to manage increases in material costs.	Increased costs	Provide sufficient contingency
16	Very High	Possible	Very High	High	Possible	High	Contractors quality	Insufficient quality of contractors work	End product not up to standard/specification	Strict procurement evaluation criteria. Require references for previous works. On site supervision
20	Very High	Likely	High	High	Possible	High	Agreements/ Partnerships	Insufficient or ineffective stakeholder, partnerships communication and engagement including failure of partners to meet obligations or align to project objectives.	Misalignment with stakeholders. Potential disputes Playground not fit for purpose.	Design Plan reviewed by multiple departments at MPDC. Regular Meetings
21	Very High	Almost Certain	High	High	Possible	High	Project Assumptions / Dependencies	Failure to clearly define project scope, responsibilities, and interfaces where multiple contractors and in-kind contributions are involved, including donated asset acceptance and lifecycle responsibilities.	Costs associated will completing scope gaps. Delays as gaps are resolved. Lack of ownership or responsibility where tasks sit in a grey area. Schedule failures, potential rework	Project manager often on site. Toolbox meetings. Scope for each contractor clearly defined. Contingency that is sufficient to cover gaps. Clear scope boundaries between contractors Formal asset acceptance process
27	Extreme	Almost Certain	Extreme	Very High	Possible	Very High	Commnications/Consultati	Consultation in market for too long and to many stages which delays RFP into market for desing and delivery	Delays in getting an RFP into market for responses to then go back to community vote on design. This will likely push completion into December 2027	Reduce and/or shoren consultation numbers and time in market
30	Very High	Possible	Extreme	Very High	Unlikely	Extreme	Public interface and site se	Failure to adequately separate the public from construction activities within an active public domain.	Unauthorised access, collision or contact with hazards, injury, vandalism, theft, delay and reputational damage.	Require secure fencing, lockable access, warning signage, safe pedestrian diversions, daily boundary inspections, delivery controls and an after-hours incident response process.

32	Very High	Possible	Extreme	Very High	Unlikely	Extreme	Site access, traffic and deliv	Failure to safely coordinate construction traffic, oversized equipment deliveries and public movements around the Domain and adjoining roads.	Vehicle conflict, injury, blocked access, damage to roads or park assets, complaints, failed deliveries and programme delay.	Prepare a traffic and delivery management plan; confirm access geometry and load limits; schedule major deliveries; use spotters and temporary controls; coordinate with affected users and emergency access requirements.

te kaunihera ā-rohe o matamata-piako district council

Project ID & Name: ID:388 Wall at RSA Morrinsville

Project Overview

Start: Sept-24 **Completion:** Nov-26

Remediation of the RSA Wall in Morrinsville. The wall has been deemed unsafe and a Dangerous Building Notice issued against the RSA as the property owner as well as MPDC as part of the wall sits within Council land. At the meeting on the 17th December 2025, a Council resolution was passed to confirm the full replacement of the Morrinsville RSA retaining wall as the preferred remediation option as well as to identify and approve the funding source for unbudgeted expenditure, with consideration of available community reserves.

Risk Overview

The project risk profile has reduced significantly since the previous review, reflecting completion of the highest-risk demolition, excavation and compliance-related activities. Residual risks associated with construction safety, geotechnical uncertainty, traffic management and programme delivery have reduced as construction has progressed and key project assumptions have been confirmed.
The project now presents a predominantly Moderate residual risk profile, with Unanticipated Costs remaining the primary High residual risk. Overall, the project is considered deliverable, with remaining risks being actively managed through established project controls, governance oversight and contract

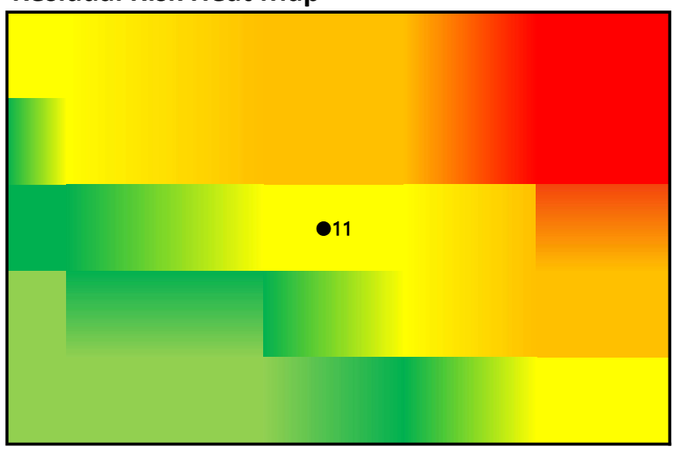
Key drivers of residual risk include:	Key Controls
• Unanticipated costs and budget pressures associated with remaining construction activities and project completion. • Future ownership, maintenance responsibilities and legal obligations between Council and the RSA. • Stakeholder communication and expectation management throughout project completion. • Contractor performance, workmanship quality and completion of outstanding construction activities. • Final compliance, documentation and handover requirements associated with project closeout.	• Active cost management, contingency monitoring and contract administration. • Ongoing engineering oversight and quality assurance during remaining construction activities. • Formal documentation of future ownership, maintenance responsibilities and legal obligations between Council and the RSA. • Continued stakeholder engagement and communication with the RSA and affected parties. • Project closeout planning, compliance verification and handover management.

Project Risk Changes

Risk #	Risk	Risk Category	Inherent Rating	Residual Rating	Movement	Status
11	budgets	Financial Economic	High	High	=	Active/On-going



Residual Risk Heat Map



Top Risks

Filtered on High, Very High and Extreme

Risk #	*Inh Rating	Likelihood	Consequence	*Res Rating	Res Likelihood	Res Consequence	Risk	Risk Description	Consequences	Controls
11	High	Possible	High	High	Possible	High	Unanticipated Costs/ budge	Unplanned works not reasonably foreseen, there is no allocated budget2	Overspends	clear scope, sufficient contingency, robust contract management

te kaunihera ā-rohe o matamata-piako district council

Project ID & Name: ID:334/2 Morrinsville RTS Upgrade

Project Overview

Start: Oct-25 **Completion:** Oct-27

Upgrade of the Morrinsville Refuse Transfer Station (RTS) to improve traffic flow, health and safety, user experience, and site operations by installing a second weighbridge, new kiosk, and reconfiguring the site layout. Scope and budget increased Feb 2026 to include refuse area wall repair/upgrade.
Objectives:
* Improve traffic efficiency and site safety by reconfiguring entrance and weighbridge layout
* Support a future increase in demand
* Demolish DG, Shed, Kiosk and old weighbridge
* Build new refuse roof (if budget allows), Shed and staff kiosk, install new x2 weighbridges with automated payment kiosks. 2 x containerised Dangerous Goods Containers with Emergency Shower Station and concrete cast wall to protect existing gabion wall from further damage
* Asphalt the forecourt area

Risk Overview

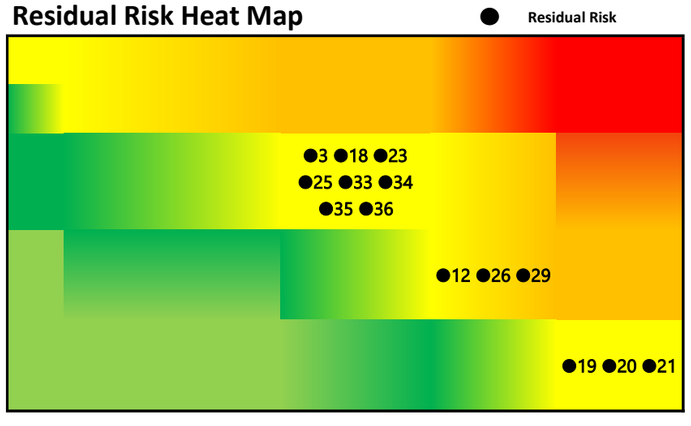
Detailed design and independent quantity surveyor review have identified that the cost of delivering the current project design exceeds the approved budget allocation. The primary risk relates to alignment of project scope, objectives and budget. The project remains deliverable and Council consideration is required to determine the preferred scope, outcomes and funding approach before progressing to procurement and construction.

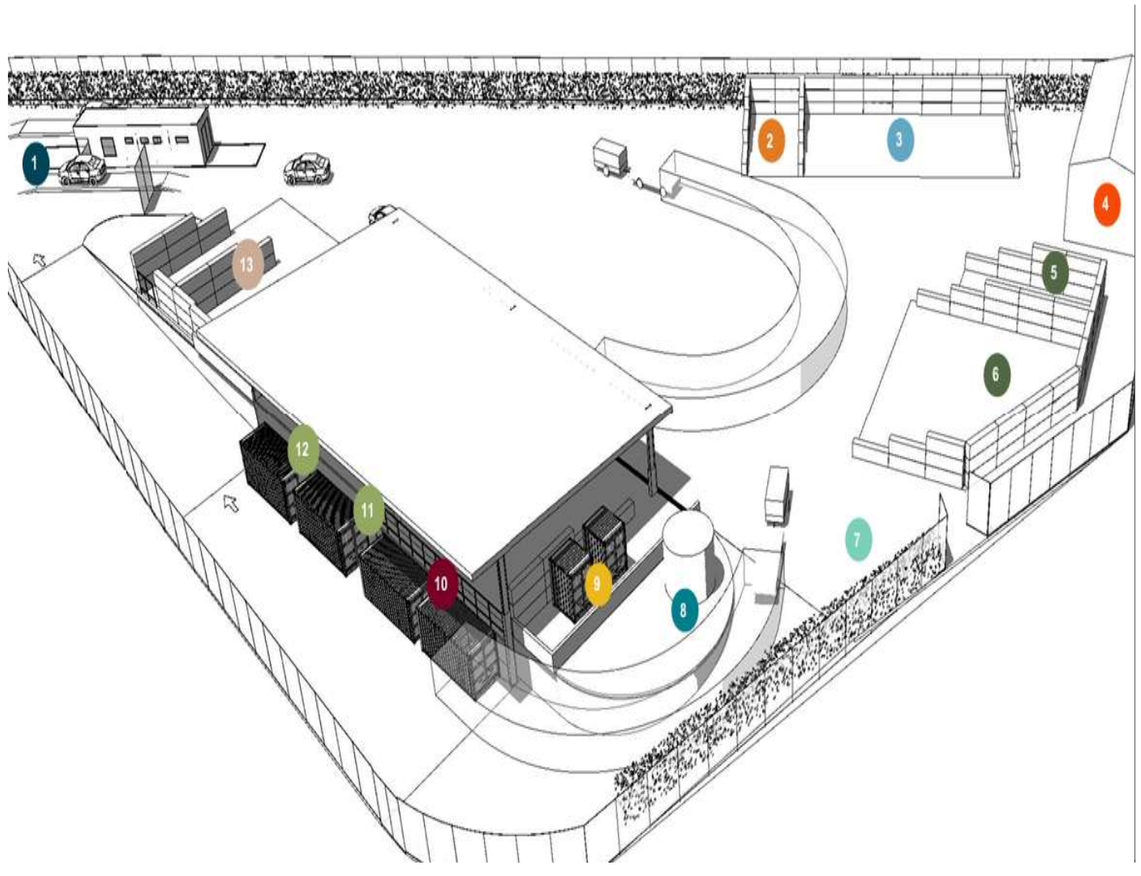
Key drivers of residual risk include:	Key Controls
• Developed design exceeds the currently approved project budget. • Project scope and objectives require confirmation and alignment with available funding. • Governance decisions are required regarding the preferred scope, associated outcomes and funding approach. • Delays in Council decision-making may result in programme impacts, additional design costs and increased cost exposure.	• Detailed design completed to validate project scope and delivery requirements. • Independent peer quantity surveyor review completed to validate construction cost estimates. • Scope, delivery and funding options being developed for Council consideration. • Formal governance approval process in place before procurement and construction activities proceed. • Project scope, budget and baseline to be updated through formal change-control processes following Council decisions.etailed design completed to validate project scope and delivery requirements.

Project Risk Changes

Risk #	Risk	Risk Category	Inherent Rating	Residual Rating	Movement	Status
3	Unanticipated Costs	Project	Extreme	High	↓	Active/On-going
12	Leachate	Environmental	Very High	High	↓	Closed
18	Underground services/ Unknown services	Project	Very High	High	↓	Active/On-going
19	Construction	Safety & Wellness	Very High	High	↓	Monitored
20	Hazardous Substances	Safety & Wellness	High	High	=	Monitored
21	Dust	Safety & Wellness	Very High	High	↓	Monitored
23	Electrical	Safety & Wellness	Very High	High	↓	Monitored
25	Psychological Factors (verbal abuse, stress etc)	Safety & Wellness	Very High	High	↓	Active/On-going
26	Work at Heights	Safety & Wellness	Extreme	High	↓	Monitored
29	Confined Space	Safety & Wellness	Very High	High	↓	Monitored
33	Scope and budget alignment	Project	Very High	High	↓	Active/On-going
34	Governance and E-Team Decision Delays	Project	Very High	High	↓	Active/On-going

Residual Risk Heat Map





Top Risks

Filtered on High, Very High and Extreme

Risk #	*Inh Rating	Likelihood	Consequence	*Res Rating	Res Likelihood	Res Consequence	Risk	Risk Description	Consequences	Controls
3	Extreme	Almost Certain	Very High	High	Possible	High	Unanticipated Costs	Project cost overruns due to unforeseen structural issues or material price increases.	Budget overruns requiring additional funding approval Scope reduction or deferral of works Impact to delivery timelines Reputational impact due to perceived poor cost management	Include a contingency budget (10-15%); conduct pre-construction site investigations to identify risks early.
12	Very High	Possible	Very High	High	Unlikely	Very High	Leachate	Waste/sewer line into leachate drain2	Lechite landfill testing contaminated 2	check where leachate testing is conducted along the drain lines
18	Very High	Likely	High	High	Possible	High	Underground services/ Unknown services	Failure to accurately identify and locate underground services prior to construction activities.(No as-built plans)	Damage to underground infrastructure Project delays and rework Increased repair costs Disruption to services	Confirm services through investigation prior to excavation where possible Update as-builts following construction
19	Very High	Unlikely	Extreme	High	Rare	Extreme	Construction	Failure to ensure health and safety of staff, contractors, and the public during construction activities.	Serious injury or fatality Work stoppage and delays Legal action or fines Reputational damage	Contractor to provide Health and Safety Plan, enforce PPE, barriers and signage. Daily/weekly safety briefings, notices to internal staff - bulletin, week in brief Site separation and exclusion zones Contractor H&S plan approved and monitored
20	High	Unlikely	Very High	High	Rare	Extreme	Hazardous Substances	Failure to identify and manage hazardous substances (including asbestos) during demolition and construction.	Long-term health impacts to workers Site closure and remediation Legal and regulatory action Programme delays	Ensure work is risk assessed, planned, and completed by appropriately trained workers. Avoid dry sweeping, shovelling, or other dry clean-up of dust and debris containing asbestos. Use drop sheets and barriers that are wet-wiped or vacuumed with a HEPA-filtered vacuum. Wet materials before cutting, breaking, or other work that might release asbestos fibres. Wear appropriate PPE(NIOSH approved respirator, disposable overalls, single-use gloves, and boots without laces and safety goggles).
21	Very High	Likely	High	High	Rare	Extreme	Dust	Failure to control airborne contaminants (dust, silica, debris) during construction activities.	Health impacts to workers Complaints from surrounding properties Temporary work stoppages Reputational impact	Use vacuum cleaners with HEPA filtration for dust cleanup. Wet down materials before demolition to reduce dust generation. Regularly clean and maintain tools to optimize dust collection efficiency. Regularly remove debris and dust from the work area. Provide workers with adequate PPE(respirator, goggles, clothing)
23	Very High	Possible	Extreme	High	Possible	High	Electrical	Electrical hazards	Serious injury or fatality Fire or infrastructure damage Work stoppage and delays Legal and regulatory consequences	Ensure employees are trained in safe work practices, including how to use electrical equipment safely. Look for damaged insulation, exposed live components, or improper installation. Perform visual inspections before use. Lock and tag out the electrical system or parts of the system.
25	Very High	Likely	High	High	Possible	High	Psychological Factors (verbal abuse, stress etc)	Psychological Factors (verbal abuse, stress etc)	Reduced staff wellbeing and productivity Increased stress and absenteeism Reduced team performance Potential staff turnover	Foster a supportive environment and build connections
26	Extreme	Likely	Very High	High	Unlikely	Very High	Work at Heights	Work at Height	Serious injury or fatality Work stoppages Legal action and investigations Project delays	using fall prevention devices like guardrails and scaffolding, ensuring proper equipment inspection and proficiency, providing appropriate personal protective equipment (PPE), implementing fall arrest systems, training workers on working at heights, and planning for emergencies Working at Height permit required
29	Very High	Possible	Extreme	High	Unlikely	Very High	Confined Space	Working in confined spaces	Serious injury or fatality Emergency response incidents Legal and regulatory consequences Project delays	Confined spaces permit, Pre entry risk assessment

33	Very High	Likely	High	High	Possible	High	Scope and budget alignment	There is a risk that the currently designed project scope cannot be delivered within the approved budget. The project's scope and objectives were not sufficiently defined at the outset, and subsequent design development has identified a difference between the available budget and the cost of delivering the current design.	Council will need to determine whether to reduce or prioritise the project scope so that it can be delivered within the approved budget, or approve additional funding to deliver the current design. If this decision is delayed, the project may experience programme delays, additional design costs and increased cost exposure.	The project scope, objectives and expected outcomes are being clarified. Options will be presented to Council showing: •a reduced or prioritised scope that can be delivered within the existing approved budget; •the additional funding required to deliver the current design; and •the service, operational and project implications of each option. The project will not proceed beyond the relevant approval point until Council has confirmed the preferred scope and funding approach. The approved scope, budget and project baseline will then be updated through the project change-control process.
34	Very High	Likely	High	High	Possible	High	Governance and E-Team Decision Delays	Required reports, recommendations and approvals must be presented to E-Team, and meeting cycles or extended decision lead times may delay scope, funding, procurement or construction decisions on the project critical path.	Delayed approval of revised scope or additional funding Procurement and construction start dates deferred Contractor and consultant resources become unavailable or require remobilisation Cost escalation, programme slippage and potential carry-forward into a later financial period	Map Council and Executive decision dates into the critical path; pre-brief Sponsor, Finance, Procurement and governance stakeholders; provide a decision paper with costed options and recommendation; reserve agenda slots; maintain a decision log; prevent tender award or commitments beyond delegation until authority is confirmed.
35	Extreme	Likely	Very High	High	Possible	High	Construction blackout and alternate-site capacity	Construction timing overlaps the November to February period when Morrinsville RTS closure would place demand on Waihou RTS beyond its practical operating capacity.	Congestion or service failure at Waihou and Matamata RTS sites Public safety and traffic impacts Increased haulage and operating costs Complaints and reputational damage Construction deferral and remobilisation costs	Do not close Morrinsville during the November to February blackout; rebaseline delivery for a March 2027 start; validate alternate-site capacity and haulage plans; prepare staged closure, extended-hours and public communication contingencies.
36	Extreme	Likely	Very High	High	Possible	High	Tender market response and affordability	The main contract tender may receive limited, non-compliant or unaffordable bids because of the revised scope, market capacity, contract conditions and the gap between estimate and approved funding.	No acceptable tender response Tender prices exceed approved funding Retendering or negotiation delays Reduced competition and value for money Construction start deferred beyond March 2027	Complete pre-market engagement; issue clear and coordinated documents; separate provisional items and optional scope; confirm evaluation and negotiation strategy; allow sufficient tender period; benchmark bids against the peer QS estimate; retain lawful fallback procurement options.

8 Ngā Pūrongo Whakamārama | Information Reports

8.13 Safety and Wellness Reports

CM No.: 3239936

Te Kaupapa | Purpose

The purpose of this report is to provide the Committee with safety and wellness reporting.

Rāpopotonga Matua | Executive Summary

The 2025/2026 Annual Safety and Wellness Report, April-June 2026 Quarterly Safety & Wellness Report, and the May, July and August 2026 Safety & Wellness Updates are provided. Kate Stevens, People, Safety & Wellness Manager in attendance to discuss the reports with the committee.

Tūtohunga | Recommendation

That:

1. The information be received.

Ngā Tāpiritanga | Attachments

A⇩. May 2026 Safety Wellness update

B⇩. April-June 2026 Quarterly Safety and Wellness Report

C⇩. Annual Safety Wellness Report 2025-2026

D⇩. July 2026 Safety Wellness Update

E⇩. August 2026 Safety Wellness Update

Ngā waitohu | Signatories

Author(s)	Kate Stevens **Pou Tāngata, Haumaru me te Oranga | People, Safety & Wellness Manager**	

Approved by	Kelly Reith **Hautū Tāngata me te Tutukinga | Group Manager People and Performance**	

Safety and Wellness Update May 2026

Spotlight on risk: Working in and around the rail corridor

Two incidents reported during May involved excavator operations within or next to the rail corridor:

1. During excavation works for the installation of the fence line, a contractor's excavator auger struck an underground rail signal cable while drilling a post hole. This resulted in the immediate activation of the rail signalling system, causing traffic to build up. There was no injury to people or damage to machinery as a result.

This incident occurred despite some good controls in relation to this work, including:

- a Pre-Start Meeting between MPDC, KiwiRail and the contractor
- underground services had been located and marked out by KiwiRail
- a site walk-through conducted with the excavator operator prior to the commencement of works
- Permit to enter provided by Kiwi Rail
- Rail Protection Office on site.

KiwiRail are currently undertaking a full investigation into the incident and associated damage.

2. A KVS excavator was removing shrubs for the fencing project when the bucket and arm swung into the designated rail exclusion zone, creating a potential risk to rail operations and personnel safety. To mitigate the risk of further incidents, the team plan to have a more visible and easily identifiable boundary to define the limits of the rail corridor and the safe working area. We have also confirmed that all project sites require a prestart meeting and inductions.

As part of the follow up from these incidents we have commenced an organisation-wide review of the critical risk relating to work in the rail corridor. This will enable us to:

- Gain a better understanding of how this risk relates to the work of MPDC staff and contractors
- Review the controls we have in place and identify any areas for improvement
- Raise awareness of the risks associated with work in the rail corridor
- Clarify KiwiRail Permit requirements and induction requirements for our staff and contractors.



te kaunihera ā-rohe o
matamata-piako
district council

Safety and Wellness Update cont.

Working in and around the rail corridor - understanding the risks and controls:

Train movement hazards

- Freight trains can weigh up to 15,000 tonnes
- Trains cannot stop quickly
- Trains can travel up to 100 km/h: at that speed, a train covers 450 metres in 15 seconds
- Trains are often quieter than expected

Track proximity hazards

- Trains extend approximately 1 meter on either side of the track
- Trains can move in either direction on any track

Ground and environmental hazards:

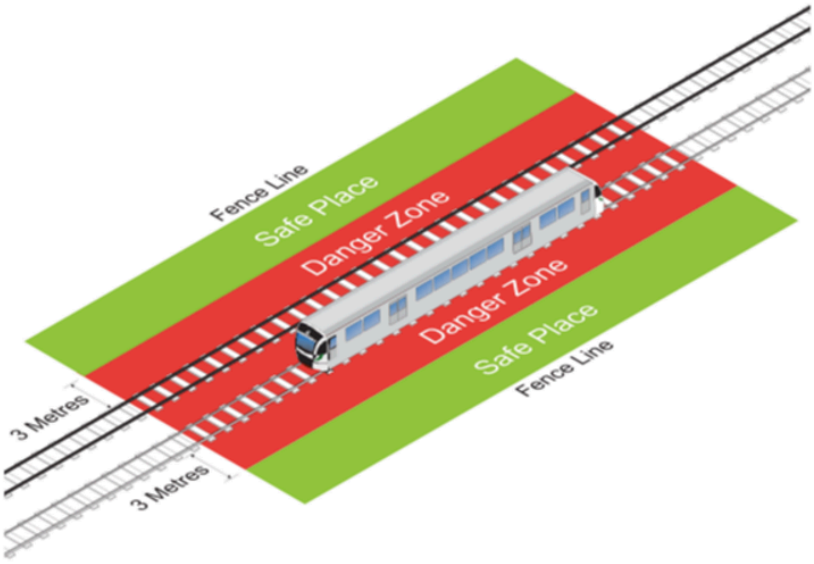
- Slippery sleepers
- Unstable ballast
- Loose bolts and uneven surfaces
- Underground services (signal cables, gas mains, fibre)

Safety requirements

Kiwirail have a range of safety requirements to ensure that work in the rail corridor is carried out safely.

Here are some examples:

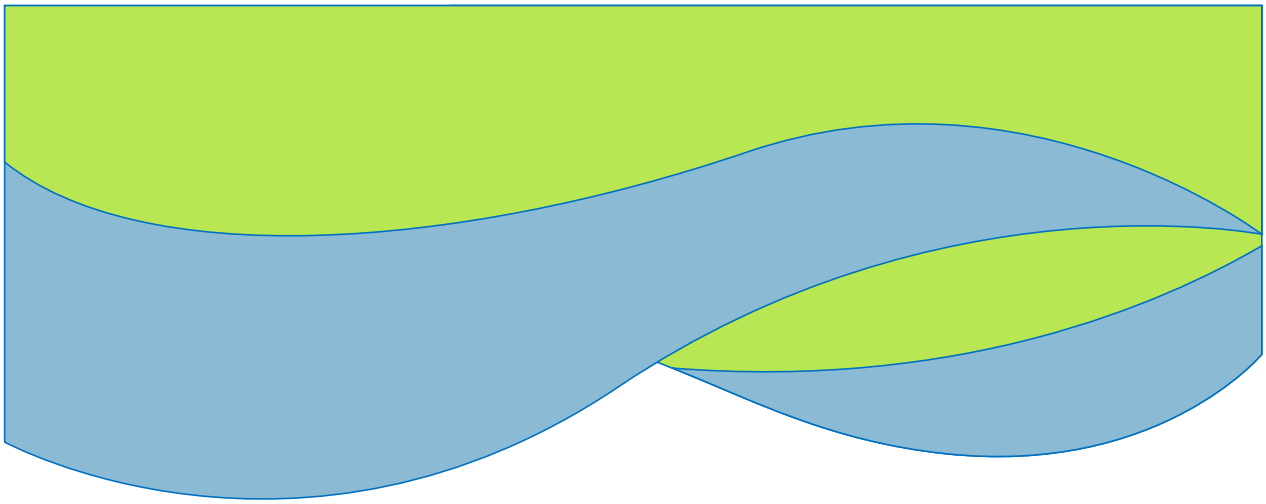
- A Permit to Enter is required for short-term work taking place in or near the operational rail corridor. This process ensures work is coordinated with train operations and carried out safely
- A KiwiRail permit to excavate is required before digging
- A Person In Charge (PIC) or Rail Protection Officer (RPO) will be assigned by Kiwi Rail: they coordinate rail safety and movement protection
- All workers working in the rail corridor must complete a KiwiRail induction
- A pre-start safety briefing is mandatory for all workers
- Clear emergency procedures are required.



Safe Places

A Safe Place is a designated area where personnel and equipment are protected from passing trains. This must be at least 3 meters away from the track and is designated by the Person in Charge or Rail Protection Officer. Workers must move to this space immediately when instructed to do so.

te kaunihera ā-rohe o matamata-piako district council



Safety & Wellness

Quarterly report:

April - June 2026

Together we create a healthy, safe workplace where we thrive.

Executive summary

This report provides elected members with an overview of Council's safety and wellness performance for the period April to June 2026, including key indicators, events, and the organisation's focus areas for risk management and assurance.

During the quarter, the Safety and Wellness team continued to provide assurance activities, strengthen critical risk awareness, and assist teams with risk reviews and related improvement actions.

Looking ahead, as at 1 July the Health and Safety at Work Amendment Bill is awaiting formal sign-off by the Governor-General and we anticipate that guidance on implementation will be provided over the coming months.

Performance

Strategic priorities

We identified three safety and wellness strategic priorities for the 2025/2026 year: focus on critical risk, strengthen safety and wellness leadership, and support for waters transition. Further detail and progress on the planned tasks for these priorities is provided at the end of this report.

Events

There were two lost time injuries this quarter: a back sprain from reaching forward into a vehicle, and a reaction to a wasp sting.

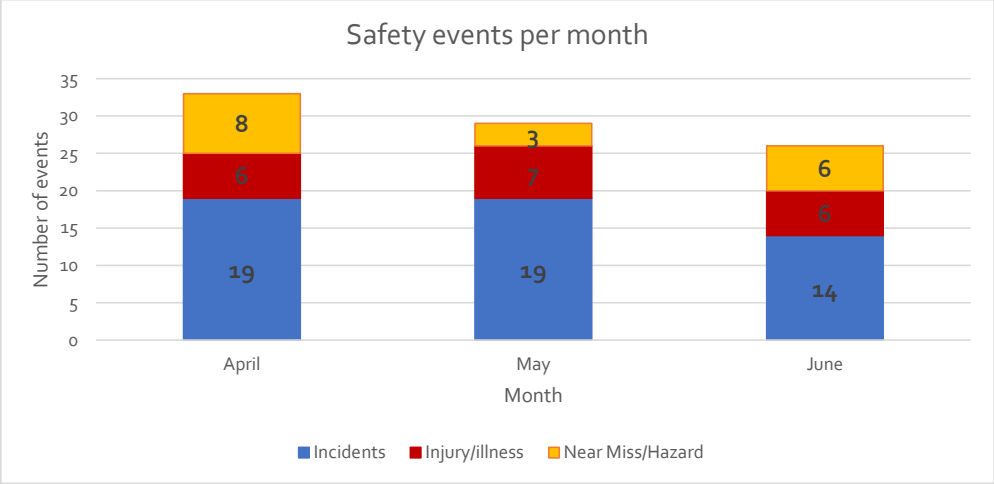
There were no notifiable events (notifiable to WorkSafe).

The graphs and tables below provide summary data from Ideagen (Damstra) reports logged by staff.

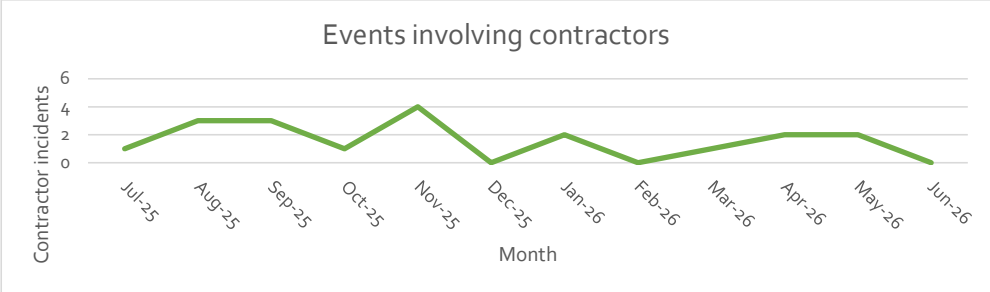
Number of events and observations:					
	Incidents	Injuries/ illness	Near Miss/ Hazard	Notifiable Events	Lost Time Injuries*
July-Sept 25	72	12	16	1	2
Oct-Dec 25	70	34	25	1	5
Jan-Mar 26	67	20	16	1	2
April-June 26	52	19	17	0	2

*Lost time injury: staff injury resulting in more than one shift away from work

The chart on the following page shows the number and type of events reported this quarter. Further analysis of event trends will be provided in the Annual Safety and Wellness Report in August.



This quarter, four of the above reported events involved contractors: none resulted in significant injury.



Ideagen (Damstra) tasks as of 12/7/2026	Completed this quarter	Overdue end of this quarter	Trend for overdue actions
Corrective actions	146*	39	⬆ from 24 last quarter
Risk reviews	224	124	⬇ from 179 last quarter
Event Investigations	91	20	⬆ from 3 last quarter

*The high number of corrective actions completed is partly due to the work underway by the facilities team to reconfigure their risk registers and improve their review processes.

This quarter the S&W Team focused on supporting staff with risk reviews, and this will continue in the coming quarter. While the number of overdue corrective actions has increased this quarter, it remains below the target threshold of 50. Regular reporting to the Executive Team will continue to support oversight and timely close-out of overdue actions.

Risks

The table below provides an update on some of our critical risks and contributing factors.

Critical Risk Updates	
	**Aggressive Behavior** The PSW theme for April was managing aggressive behaviour. Customer Conflict and Personal Safety for Field Staff training was provided by an external trainer. We also arranged some additional training for some of our managers and team leaders about how to ensure staff are supported through and after an event relating to aggressive behaviour. The compliance team (Animal Control, Monitoring, Alcohol, Food and Environmental Health) participated in a training day using realistic workplace scenarios to strengthen de-escalation skills, personal safety awareness, and incident management capability.
	**Mobile Plant and Machinery** A practical session was delivered with the Refuse Transfer Station Waihou team to strengthen awareness of safe interaction between workers and operating machinery. The session reinforced the importance of positive communication, defined work areas, exclusion zones, and awareness of machine blind spots. This training supports continued improvement in critical control awareness and team-based risk management. **Working in or near the rail corridor** Work is underway to review this critical risk across the organisation. We reviewed mowing sites in Morrinsville, Matamata, Waitoa and Waharoa to assess proximity to the rail corridor, safe working distances, and operational controls. Most sites were confirmed to be within the designated safe zone. One location at Waitoa Reserve was identified as operating approximately 3 metres from the rail track and on the boundary of the defined danger zone. Further review is required to determine whether additional controls are needed at this location.
	**Psychosocial Risks** Organisational changes can affect staff wellbeing, and ongoing support has been provided through Navigating Change workshops and Workplace Support for staff, including access to both on-site and off-site counselling. A new Peer Support Group of ten employees is being established to strengthen staff wellbeing by providing peer-based support, promoting early intervention, and encouraging access to professional support services such as workplace counselling. The group will support employees experiencing challenges associated with stress, burnout, organisational change, belonging, bullying, and harassment. Group members completed Good Yarn training during the quarter, with further work scheduled in July to support implementation of the programme. The June PSW theme Building Belonging provided an opportunity to seek staff feedback through a pulse survey and review progress against the Belonging Strategy Action Plan developed in 2025. Findings from the survey and the action plan review will be reported in the July 2026 Safety and Wellness Report.

	**Working in the road reserve (traffic)** MPDC teams are currently reviewing their processes and training requirements to support a transition towards a risk-based approach.
Contributing Factors	
	**Lone work** Review of lone work device usage is underway to determine whether this control is working effectively.

Health Monitoring

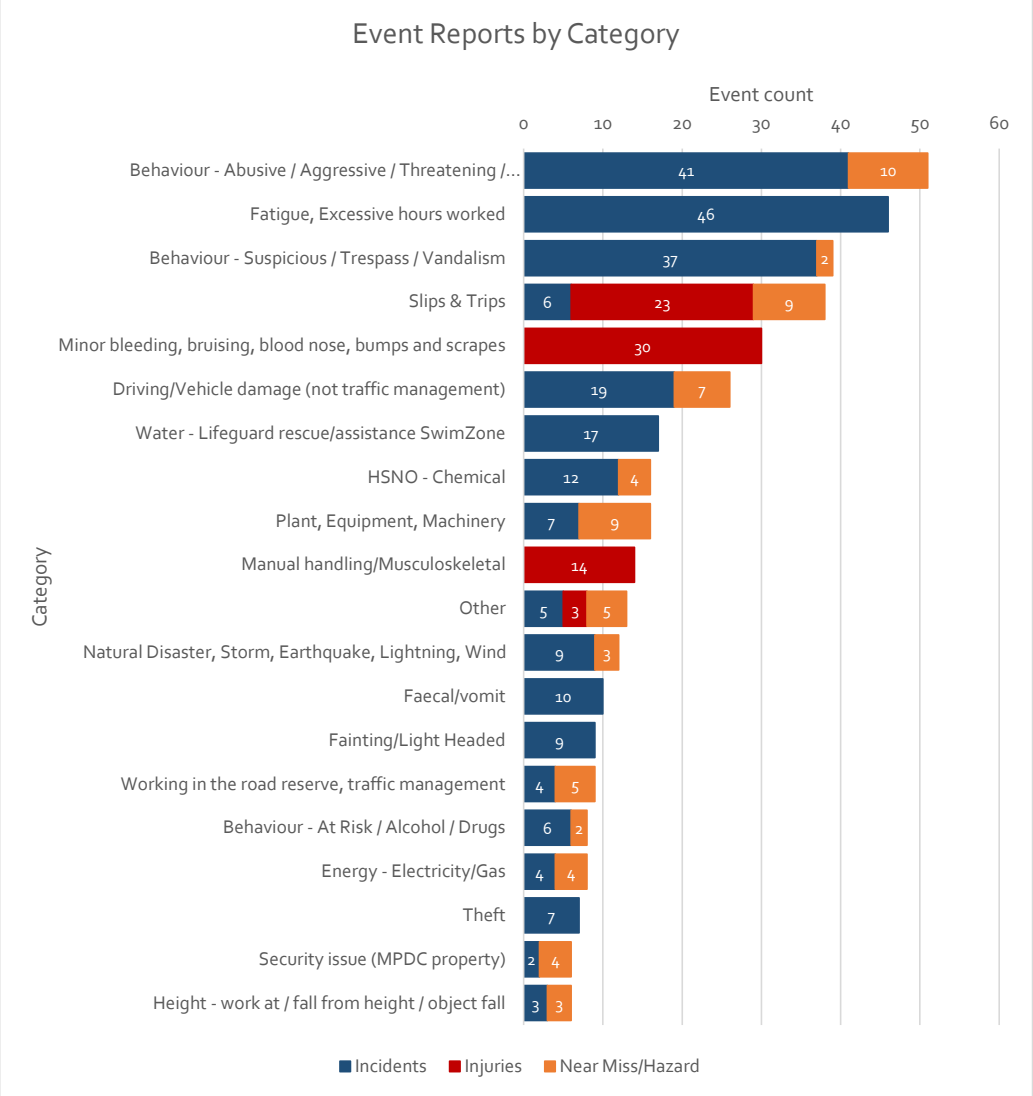
Data for health monitoring and respirator fit testing for this quarter is shown below:

Annual health monitoring completed	29		Exit health monitoring completed	1
Overdue health monitoring	9		Respirator Fit Testing completed	2
Pre-employment health monitoring	7		Respirator Fit Testing Overdue	13

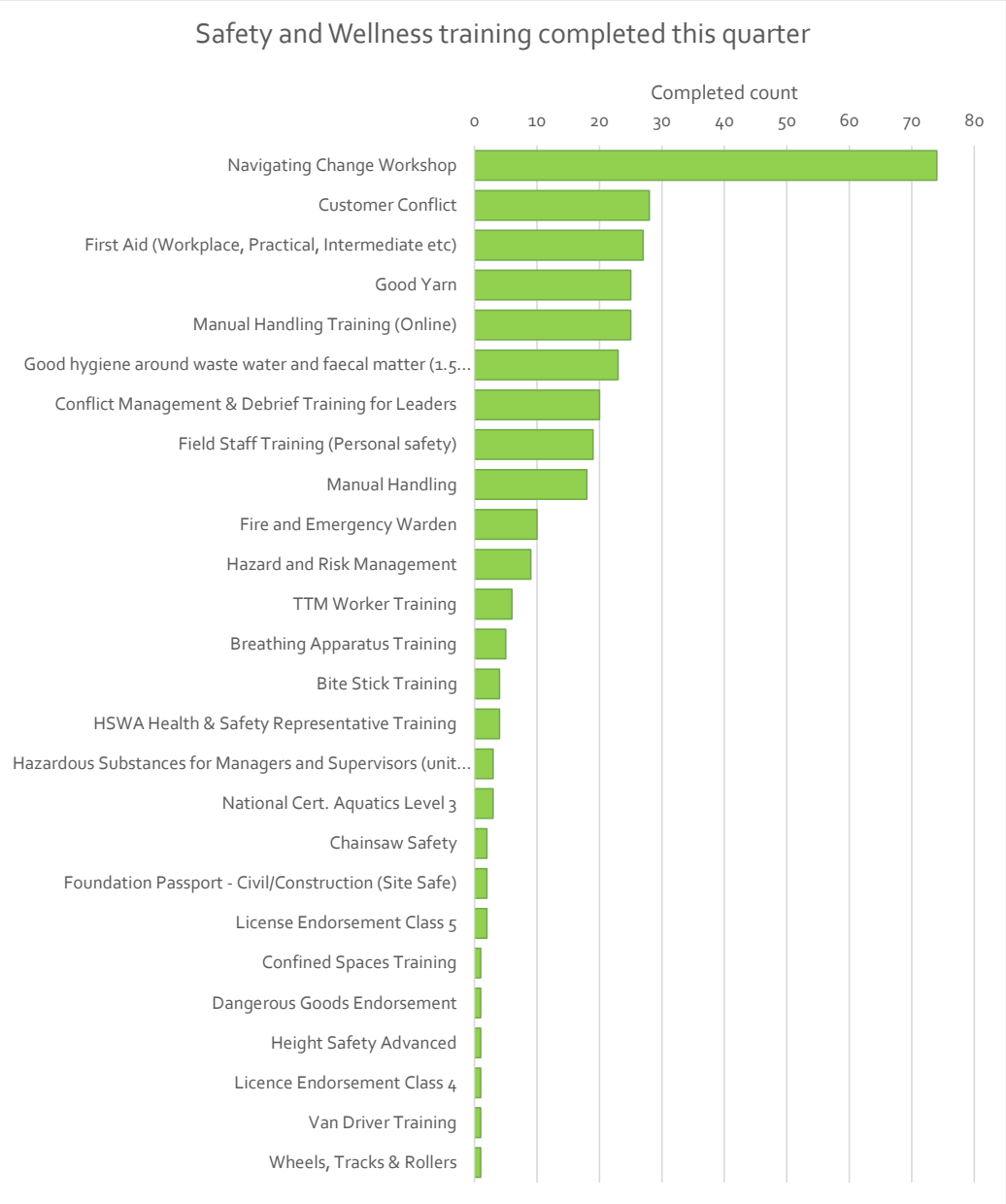
Additional health monitoring sessions are booked for September to ensure that we complete exit health monitoring for staff transitioning to Waikato Waters. Some of the health monitoring activities shown as overdue has been deferred until then. Overdue respirator fit testing will be covered in the coming quarter.

Events

The graph shows the 12-month rolling trend for event categories. Fatigue events and aggressive behaviour remain the most common types of events reported, however both of these appear to be trending downwards. Behaviour – suspicious/trespass/vandalism is trending upwards, with ongoing issues with theft at Refuse Transfer Stations.



Learning and Development



A total of 74 staff attended Navigating Change workshops during the quarter, equipping them with practical strategies to navigate change, build resilience, and support wellbeing during periods of uncertainty.

Relationships

Engagement and Participation

The May Health and Safety Committee Meeting was attended by 13 participants and we welcomed five new H&S Representatives to the Committee. Two of the reps provided an update on the work underway relating to the transition from the Code of Practice for Temporary Traffic Management to the NZ Guide to Temporary Traffic Management. The reps also discussed a range of issues including traffic management at Waihou Refuse Transfer Station, provision of event safety planning information relating to inflatables, and the importance of reporting of incidents.

Success stories are a standing agenda item at these meetings, and it was pleasing to hear representatives sharing a range of positive and proactive examples from across the organisation.

Overlapping duties

We continue to promote and support pre-start meetings and annual contractor reviews with our contract managers. These meetings confirm the scope of work, key hazards, required controls, and expectations for safe task execution, supporting assurance that critical controls were communicated before work commenced.

Resources

This quarter we engaged an additional part time safety and wellness advisor on a fixed term to assist the team with risk reviews and projects while the Safety and Wellness Team Leader is on maternity leave.

Due Diligence

A due diligence workshop for Council focussing on contractor management was held in April.

Two Group Managers completed Leadership Walkthroughs this quarter: a site visit to understand how the team keep themselves safe when assessing roads and working on compliance matters, and attendance at a community engagement activity to understand how staff manage the risk of aggressive behaviour. Both found there were some good controls in place and also identified opportunities to further improve safety for their teams.

The Exec Team watched a NZ Institute of Safety Management webinar which provided a legal overview of 2025 court cases relating to health and safety. The webinar prompted good discussion and the key takeaway messages included the importance of encouraging reporting, taking worker concerns seriously and acting on them, and ensuring that young or inexperienced workers are provided with supervision and training to ensure they can work safely. This webinar was also shared with the KVS leadership team.

Assurance

Critical risk audits and reviews

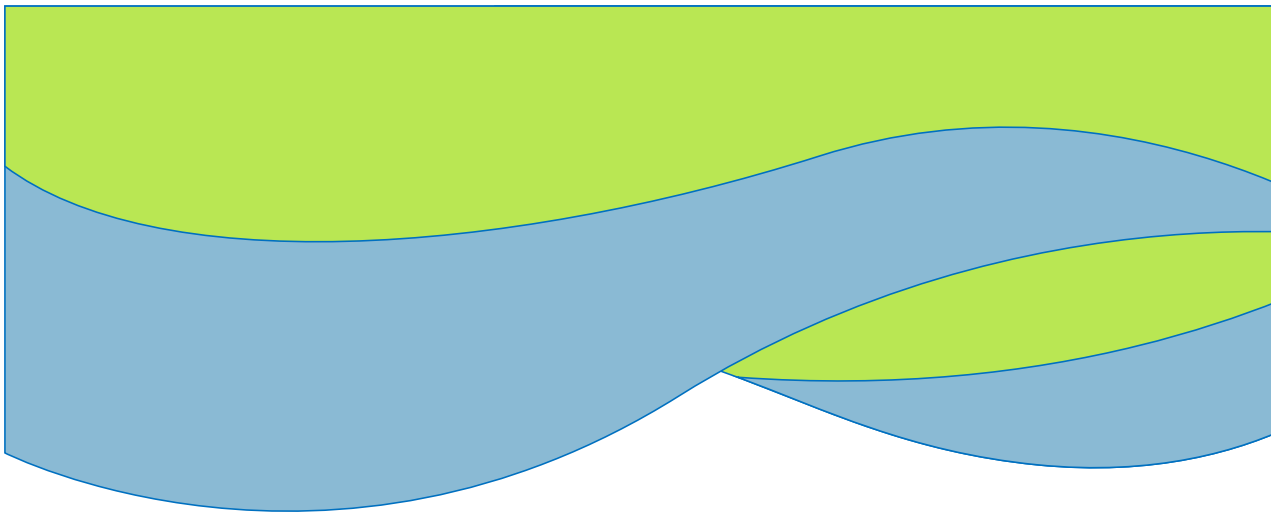
Seven critical risk audits and one site safety inspection were completed this quarter. The table below provides a summary.

Risk	Activity	Governance summary
Work at Heights	Critical Risk Audit 	An audit of work undertaken from scaffolding identified appropriate safe work practices and effective control of access around the work area. Exclusion zones were clearly established, maintained, and observed by workers, providing assurance that the risk of unauthorised access and falling objects was being actively managed.
Driving on Roads – Trailer and Load Securing	Critical Risk Audit 	Controls for trailer use on public roads include mandatory operator competency assessment and targeted training. The audit confirmed that operators are required to demonstrate safe connection checks, reversing and driving capability, load securing, weight distribution, and awareness of trailer capacity.
KVS General Site Safety	Site Safety Inspection 	The KVS Depot site safety inspection found the work areas to be tidy, well maintained, and in good overall condition, with high housekeeping standards and no immediate hazards identified. Two improvement actions were identified relating to repair of a gantry crane power lead and availability of Safety Data Sheets in the wash bay shed. Both actions have since been completed, providing assurance that identified matters were addressed in a timely manner.
Matamata Water Treatment Plant – Mobile Plant and Structural Stability Risks	Critical Risk Audit 	This contractor audit considered critical risks associated with mobile plant operations, structural collapse, and land instability. Civil remediation works are being undertaken using a staged build-up methodology to progressively restore and stabilise the affected area. The observed design and construction approach appears proportionate to the risk, with controls aimed at reducing load stress, improving compaction, and supporting drainage to reduce the likelihood of further land movement.
Live Rail Corridor Excavation Works	Critical Risk Audit 	Contractor excavation works were observed within a live rail corridor, with a Rail Protection Officer present and overseeing the activity. A pre-start briefing was completed with relevant personnel, and underground services and exclusion zones were identified and communicated before works commenced. These observations relate to site conditions prior to the subsequent incident where a contractor's excavator auger struck an underground rail signal cable while drilling a post hole.

Pohomihi Raw Water Main Repair	Critical Risk Audit 	This contractor audit reviewed emergency repair works on a broken raw water main, with the line confirmed as isolated prior to commencement. Controls observed included establishment of a temporary creek crossing, managed access for plant, use of a spotter for excavator movements, sediment controls before stream work, a spill kit for fuel and diesel management, and restricted site access. These controls provide assurance that key safety and environmental risks were being actively managed during the repair works.
Works on Road Reserve	Critical Risk Review 	A site risk review on SH26 between Morrinsville and Hamilton identified a high-risk mowing location within a 70–100 km/h speed environment. The area is close to live traffic, located on a bend with limited visibility, and has limited space for safe vehicle positioning and access. Current controls were assessed as insufficient for safe mowing operations. Mowing has therefore been suspended at this location pending further review of this site including responsibilities (NZTA and MPDC) and whether additional controls are needed.
Playground Renewals Construction Sites	Critical Risk Audit 	A health and safety audit was completed across three playground renewal contractor construction sites. Key construction risks identified included excavation work, manual handling of playground equipment and materials, interaction with mobile plant and machinery, and potential public access to active work areas. The sites were observed to be well managed, with appropriate controls such as site fencing, exclusion zones and good housekeeping practices.

Safety and Wellness Objectives: summary of progress

1. Focus on critical risk			
Action	**Update**	**Status**	**Target timeframe**
Review the list of top 10 critical safety and wellness risks across the organisation and re-prioritise as required.	The top 10 has been reviewed. The amended list of 12 critical risks and four contributing factors were launched in early 2026. We are working through the process of updating our processes to align with these changes and raise staff awareness. This work will continue into the second half of 2026.	Completed	Aug 2025 - June 2026
Critical risk review of aggressive behaviour, including risks related to lone work	Not yet started. Resource constraints have impacted progress and completion within the original timeframe is unlikely. Options to progress this work will be considered as part of future planning.	Not started	Nov 2025 - June 2026
Review controls used to prevent eye injuries to confirm these are effective	Meetings have been had with key stakeholders, further action is required.	Underway	July - December 2025
2. Strengthen S&W leadership			
Trial a process for leaders to celebrate good S&W practice. There is a way for good practice to be acknowledged and shared with others.	The Safety and Wellness Awards were presented at the all staff meeting in November. We received good feedback on this and will continue with the awards in 2026.	Completed	July-October 2025
Review induction pathway for leaders to ensure they have the skills to deliver on S&W accountabilities.	This is underway. Workshops have been held with staff to review MPDC's induction processes and work is now underway to develop a more structured pathway for leaders to gain the S&W skills needed for their role. The Safety and Wellness accountabilities have also been reviewed.	Underway	July-October 2025
3. Transition support			
Support waters transition. Accurate data provided as required to support the transition. Input and assistance into transfer to new H&S Management processes.	Information such as safety-related policies and procedures has been provided to Waikato Waters Ltd when requested. An initial meeting with the WWL Safety Advisor was held in March.	Underway	Aug 2025 - Oct 2026



Safety & Wellness

Annual Safety & Wellness Report: 2025/2026

Together we create a healthy, safe workplace where we thrive.

1. Introduction

Our vision for the safety and wellness team is:
Together, we create a healthy, safe workplace where we thrive.

Our three overarching strategic priorities for the 2025/2026 financial year were:

1. Focus on critical risk
2. Strengthen safety and wellness leadership
3. Transition support.

The 2025/2026 year saw continued progress in strengthening MPDC's safety and wellness culture, governance and risk management practices. Key achievements included the review of critical risks, enhanced due diligence activities by the Executive Team, a continued focus on contractor management, and ongoing investment in worker health and engagement.

A priority during the year was the review of MPDC's critical risks. This work resulted in an updated list of 12 critical risks and identified four key contributing factors—complacency, drugs and alcohol, fatigue, and lone work. The proposed amendments to the Health and Safety at Work Act 2015 (HSWA) place greater emphasis on the identification and management of critical risks, validating MPDC's focus on critical risk management as a key strategic priority. Further work will be required in the coming year to ensure that our risk management system and processes align with the amendments.

Strengthening leadership capability has been a strategic priority for the organisation, and there has been a strong emphasis on building psychological safety, which in turn encourages the reporting of safety concerns and incidents. Reporting levels remained strong and the data highlights several ongoing areas of risk, including aggressive and abusive behaviour from members of the public, fatigue, slips and trips, theft at refuse transfer stations, and work associated with the rail corridor. These are discussed further in the risk management section below.

2. Risk Management

The quarterly safety and wellness reports and monthly updates provided over the year include detail about specific projects and risks. This report does not aim to duplicate this information, but highlights trends over the course of the year.

2.1 Reviewing and Monitoring of Risks

A key focus for this year was the refresh and review of our list of top critical risks. Critical risks are those with the potential to cause fatal or irreversible outcomes - the risks that require our immediate attention and strong mitigation strategies. We have confirmed an amended list of our top 12 critical risks which have been updated to better reflect our current operations, lessons learned, and areas where the most serious harm could occur. This 'top 12' list is not exhaustive and there are other critical risks across the organisation. The Health and Safety at Work Act (HSWA) amendment bill released at the end of June 2026 reinforces the need to focus on critical risks, and further work is needed to ensure that we have identified and assessed all critical risks, including those not listed in the top 12. Further work will be undertaken on this in the 2026/2027 year.

In addition to the critical risks themselves, we identified four key contributing factors: complacency, drugs and alcohol, fatigue and lone work. Review of our management of lone work has commenced and will continue into the next quarter.

A significant change in risk profile this year was bringing refuse transfer station operations in-house. There are multiple critical risks in relation to these sites and the team have worked hard to improve safety standards on site and support operators through the transition.

Site risk registers are scheduled for annual review, providing an important assurance activity and an opportunity for managers and team leaders to check the appropriate controls are in place and are effective. With a total of 875 risks in the system, approximately 350 of these relate to work that will be transitioning to Waikato Waters Limited (WWL). We have provided information about health and safety risks to WWL and continued to support the teams that will transition with keeping their risk reviews up to date.

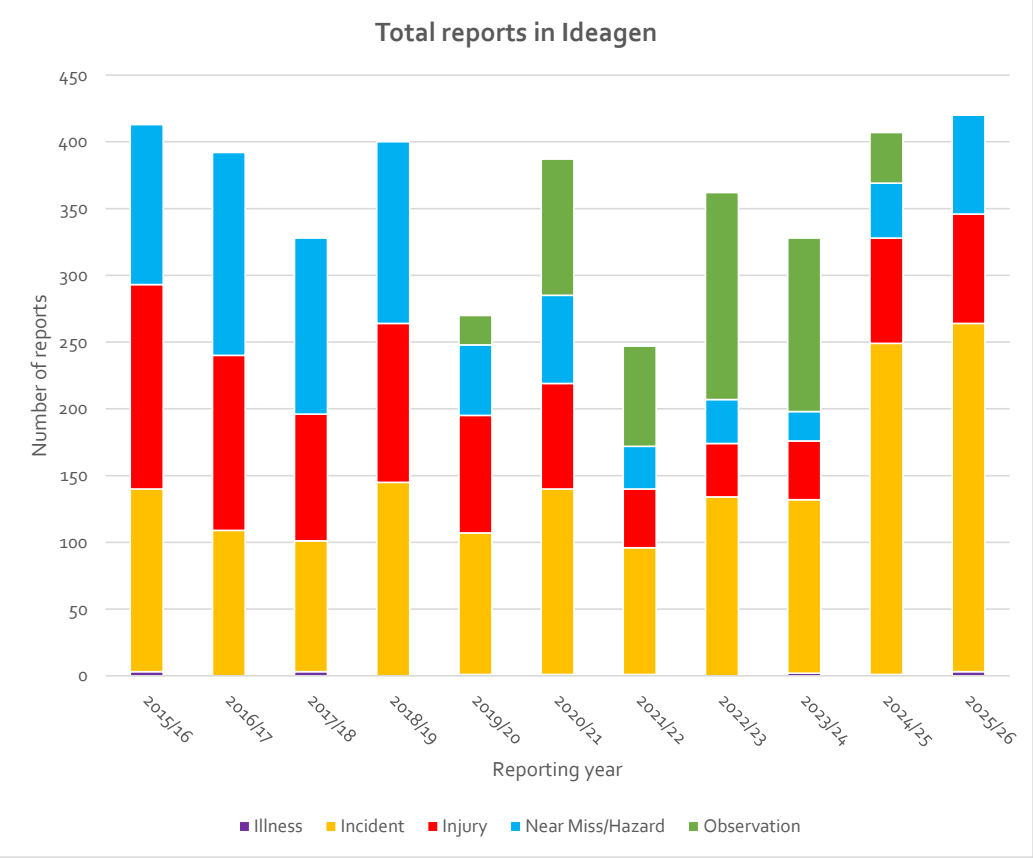
The Facilities Team are responsible for safety and wellness on a range of sites such as swimming pools, events venues and spas. They currently have over 200 risks in Ideagen and review of these individual risks at each site is a valuable assurance activity, however it does create an administrative burden. This year they started work on a programme to streamline their risk registers in Ideagen, encouraging leaders to work together on risk reviews, driving a more consistent and efficient approach to risk assessment and management. This work will continue into the coming year and will sit alongside work by the safety and wellness team to reconfigure the risk register after 1 October when the waters team transition to WWL.

A total of 19 critical risk audits were completed this year, together with a range of site inspections and contractor site visits. Where safety concerns were identified these were followed up with the contract manager and contractor to ensure that follow up actions were completed.

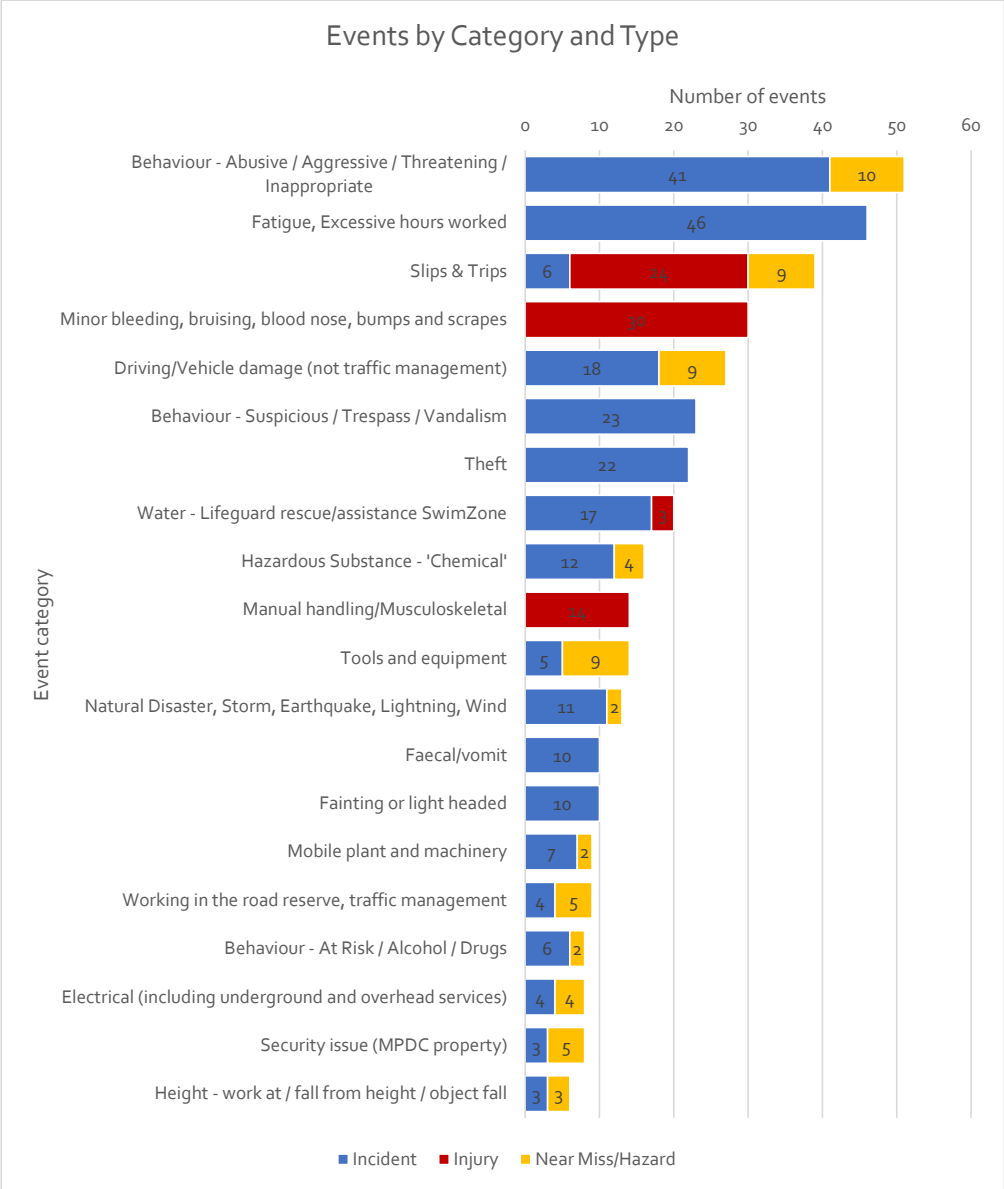
We continued with pre-employment drug testing this year, and 14 random drug tests were completed. Random drug testing is now completed in-house, significantly reducing costs. However, the number of random tests completed was below the policy target of 20 per year due to limited availability of staff trained to undertake drug testing. Two staff members are now trained to complete testing, providing greater resilience for the programme in the coming year.

2.2 Event Reporting

The graph below shows total event reports in Ideagen, with reporting levels slightly increased in comparison to the previous year. Last year we phased out the use of the 'Observation' report as we found that some events were reported in the incorrect category, resulting in a delay in escalation and investigation of the event. The majority of reports that would have previously been logged as observations are now reported as incidents.



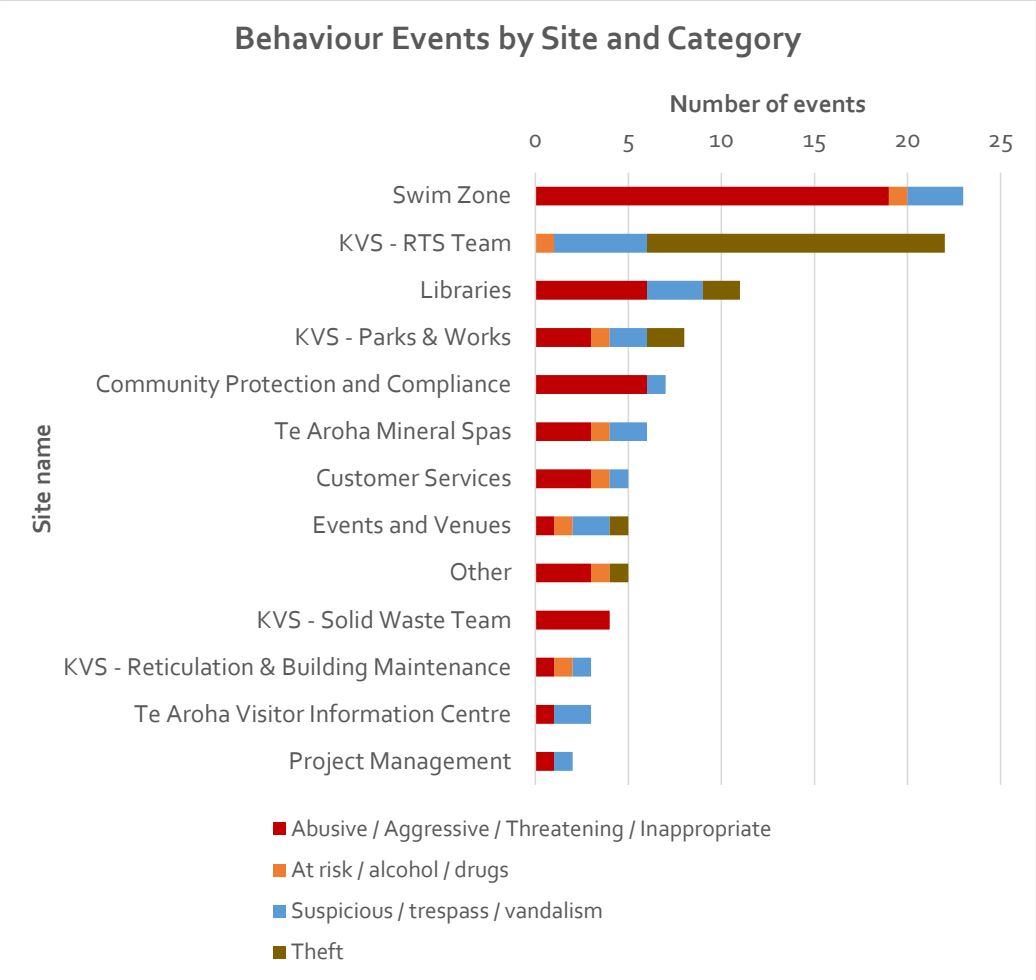
The graph below shows the trend in event report by category.



The top three categories are unchanged from last year: behaviour (abusive, aggressive, threatening or inappropriate), fatigue, and slips and trips. These trends are discussed in further detail below, together with the increase in reporting of theft.

Behaviour-related events

Abusive, aggressive or threatening behaviour continues to be the most frequently reported category; however the number of events has reduced from 74 last year to 51 this year. The graph below shows the distribution of all reports relating to behaviour, by team. Teams reporting very few events were grouped under 'Other'.



Swim Zone reported the highest number of events, with these most commonly relating to challenging customer responses when staff enforced safety, supervision, booking or access rules, sometimes escalating into abuse or threats. Staff manage these situations through calm direction and de-escalation, and removal from the facility where appropriate. The team has built strong relationships with local Police, which is valuable particularly when a trespass notice is required.

Targeted conflict management and debrief training was provided for managers and team leaders whose teams may be exposed to aggressive behaviour, strengthening their capability to support staff after incidents, undertake effective debriefs, and make consistent escalation and follow-up decisions. Teams have increasingly used scenario-based training for staff dealing with customers, to ensure that skills are embedded through practice.

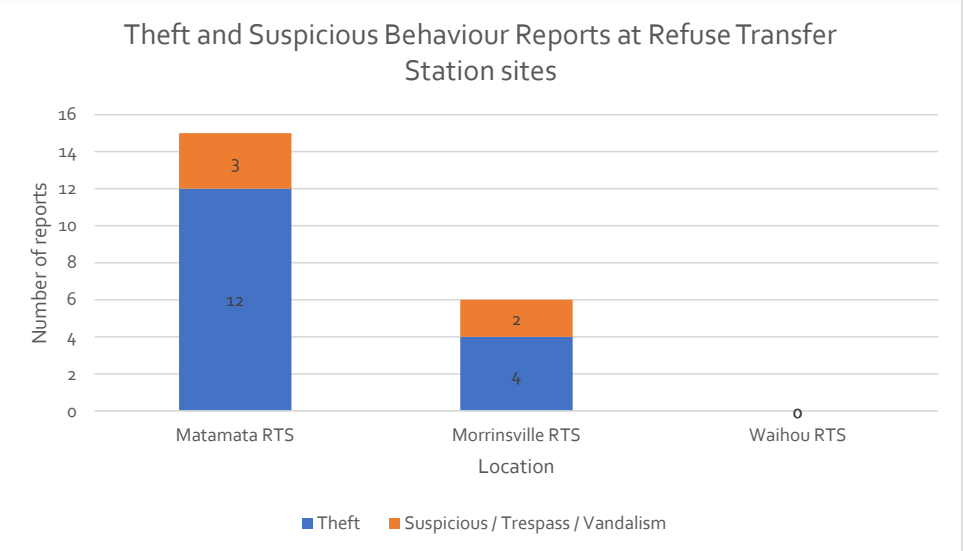
Within the Community Protection and Compliance Team, the Animal Control team operates in one of the highest-risk frontline environments within local government. Officers regularly encounter aggressive dogs, confrontational dog owners, remote working conditions, and situations that can escalate without warning. Recognising these risks, the team has taken a proactive and practical approach to improving health, safety, and staff wellbeing.

Strengthened controls included:

- The introduction of modern, fit-for-purpose equipment such as catch poles, snappy snares, and bite sticks. Additional hands-on training was sourced from a neighbouring council in the safe and effective use of this equipment.
- Vehicle booster antennas improved field communication coverage for officers working across the district.
- Reliable Wi-Fi was established at the pound, improving emergency communication capability.
- An internal Compliance Team Training Day reinforced safe practices, risk awareness, reporting methods, de-escalation, and consistent decision-making.

The refurbishment at Morrinsville Office and Library included several proactive design improvements to enhance staff personal safety in the Customer Services area, such as the ability to lock access doors, lower security shutters, and create controlled access points.

The refuse transfer station (RTS) events were primarily theft, with Matamata RTS a particularly common target.



The RTS team are in the process of enabling motion-detection cameras on site. These cameras will alert security personnel when unauthorised entry is detected, and security will then notify Police as required. To further reduce the risk of theft and damage, lockable storage containers have been introduced for the secure storage of valuable items and additional physical security measures have also been implemented to secure storage areas/containers. Planned actions include installing appropriate security signage across all sites and considering a security fence at the Matamata site to strengthen perimeter security.

Fatigue

The number of fatigue-related reports was similar to last year, increasing slightly from 43 to 46, and all of these were reported by the Water and Wastewater Team. Waikato Waters Limited is aware of this issue as we move towards transition on 1 October 2026. We require all instances of work exceeding 14 hours to be reported, and this allows tracking of excess hours as well as ensuring that there are controls in place to mitigate fatigue risks, such as a stand-down period or additional support.

Slips and trips

Slips and trips were the third most common type of event reported, showing an increase from 32 last year to 39 this year. Most of these reports reflected predictable environmental hazards—wet surfaces, uneven ground and poorly defined level changes. There were two areas where more than one slip/trip incident occurred and additional controls were put in place to reduce the risk of further injury.

Injury data

The following graphs provide retrospective (lag) information regarding staff injuries. A Lost Time Injury (LTI) is an injury or illness resulting in one work shift or more off work. A Medical Treatment Injury is an injury that required medical intervention (i.e. doctor, hospital).

Number of events and observations:					
	Incidents	Injuries/ illness	Near Miss/ Hazard	Notifiable Events	Lost Time Injuries*
July-Sept 25	72	12	16	1	2
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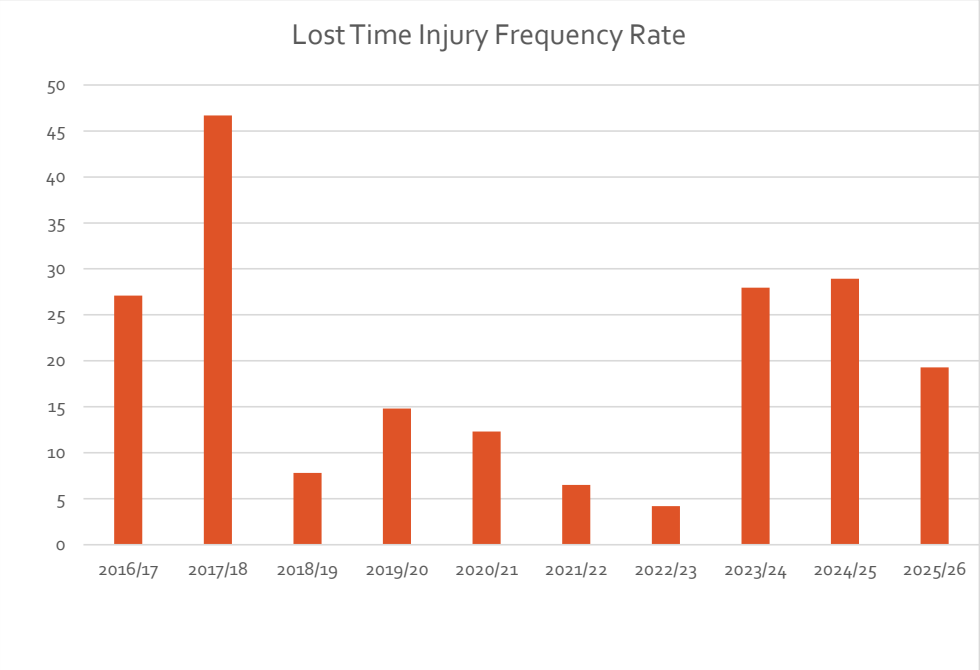
*Lost time injury: staff injury resulting in more than one shift away from work

There were 11 lost time injuries this year. These comprised five back injuries, four of which related to manual handling; one shoulder injury associated with manual handling; one reaction to a wasp sting; three slip or trip injuries; and the aggravation of a previous hand injury doing a manual task. Four of the injured staff members were from the KVS – Reticulation and Building Maintenance Team, where much of the work involves hazardous manual tasks.

The Lost Time Injury Frequency Rate below is calculated taking into account the total number of hours worked across the organisation, enabling a more meaningful comparison year-on-year. As commented last year, the number of lost time injuries remained relatively low over the four years prior to 2023. The increase seen in the 2023/2024 year may be partly due to better data capture as the Safety and Wellness team contact every staff member after an injury is logged.

MPDC also subsidises ACC surcharge costs for workplace injuries, which supports staff to seek appropriate treatment and assists with their return-to-work planning. A total of 11 medical appointments were funded by MPDC this year through the subsidy scheme which is coordinated by the Safety and Wellness Team.

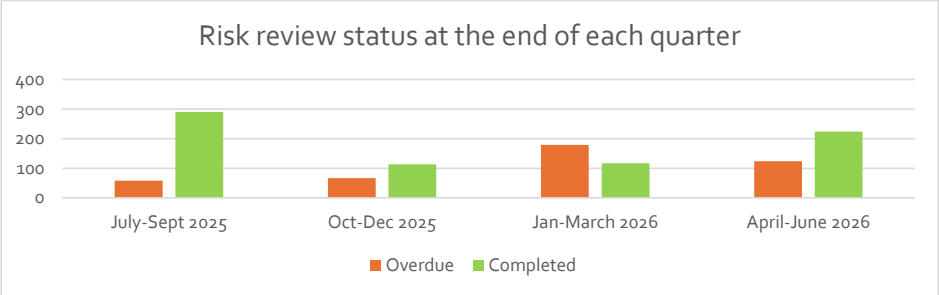
Whilst tracking lost time injuries provides a useful insight into the cost of workplace injuries, it is not a reliable indicator of the risk of future serious injury or fatality.

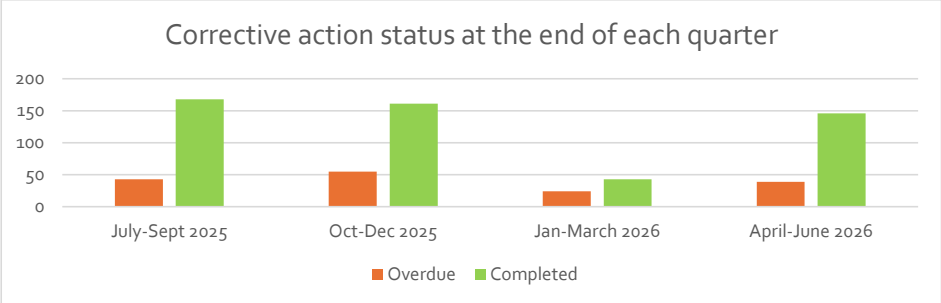


2.3 Ideagen

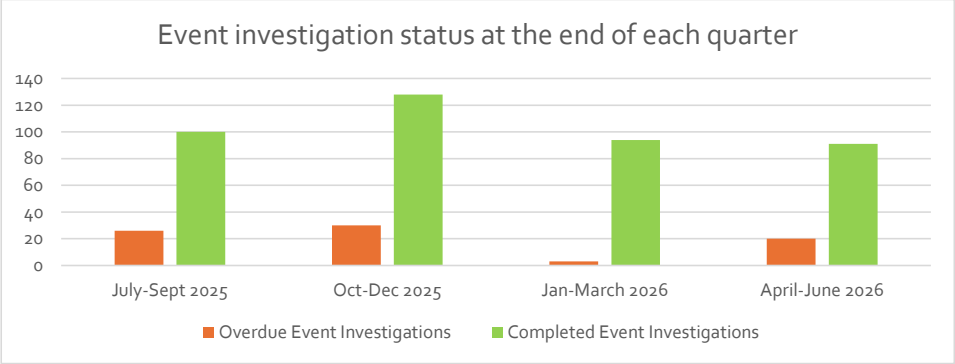
Our safety and wellness software system enables corrective actions to be assigned and tracked following event investigations and risk reviews. The existing system, Damstra, previously known as Vault, was purchased by Ideagen and as of September 2025 became Ideagen Workforce Safety. We plan to migrate to the new platform at the end of 2026.

We also track risk reviews and investigations, as seen in the graphs below.





Note that the work underway by the Facilities Team to update and streamline their risk registers is likely to have inflated the number of completed corrective actions in the system.



Overdue items are reported to the Executive Team on a regular basis to support oversight and timely close-out. Overdue risk reviews continue to be an issue for some teams, and we engaged a fixed-term Safety and Wellness Advisor to assist with these while the Safety and Wellness Team Leader is on maternity leave.

There will be significant work required in the coming year to update and realign the system to reflect MPDC's organisational structure changes and ensure critical risks are clearly captured in line with the HSWA amendment bill.

2.4 Health and Exposure Monitoring

Health monitoring is carried out to ensure that the controls we have in place are effective (as part of our primary duty under HSWA and to support the wellbeing of our staff).

Respiratory monitoring

Spirometry (lung function testing) was provided for staff who are at risk of exposure to silica, asbestos dust, or hazardous substances. Most spirometry results were normal or unchanged. Some showed obstruction, restriction or decline, while other tests could not be completed due to illness, medical contraindication or difficulties with technique. GP referral, repeat testing or ongoing monitoring was recommended where appropriate. Respiratory protection, fit testing and clean-shaven requirements remain key controls for exposed roles.

A total of 41 respirator fit tests were completed this year by the Health and Wellness Coordinator. Providing this service in-house is more efficient and cost-effective and the fit tests also serve as a valuable opportunity to upskill employees on the importance of wearing respirators.

Hearing monitoring

Audiometry (hearing tests) were provided for staff who are at risk of exposure to high noise levels at work. Hearing results were often normal or stable, although several workers showed possible noise-induced hearing loss or other forms of hearing loss, including potential age-related hearing loss or a medical event. Where appropriate the risk of noise exposure at work was reviewed, and employees were referred for follow-up as needed.

Skin care

Acknowledging UV exposure as a significant health risk for outdoor staff, MPDC introduced an annual skin check initiative to support early detection and prevention of skin cancer. Staff working in roles that require 20 or more hours outdoors per week were eligible for one subsidised skin check or MoleMap assessment per year.

A total of 20 employees completed a MoleMap assessment. Sixteen were in high-risk roles and funded by MPDC, while four used a provider discount. Lesions that showed features of skin cancers or had the potential to change over time were reviewed by a dermatologist. Three were identified as skin cancer and recommendations made for further treatment. These sessions also included education about ways to manage the risk of skin cancer due to sun exposure.

Vaccinations

MPDC continues to provide vaccination and blood/immunity monitoring for staff in positions where exposure to infectious substances is a risk. The programme included Hepatitis A, Hepatitis B, combined Hepatitis A and B, and Diphtheria/Pertussis/Tetanus.

3. Overlapping Duties

We continued to provide support for contract managers with annual safety and wellness review meetings and pre-start meetings with contractors. The safety and wellness team also provides support with reviewing safety plans for volunteer activities and for events organised by the public on our reserves or at event centres.

The proposed HSWA amendments may influence how MPDC manages overlapping duties, reinforcing the need for effective consultation, cooperation and coordination with other duty holders to ensure critical risks are appropriately managed. We will review this in the coming year once further guidance is available.

4. Engagement and Participation

The Health and Safety Committee continued to meet quarterly, and health and safety representatives were engaged in a range of activities such as risk reviews and focus groups.

Representatives were also provided with learning and development opportunities, with several attending external training and conferences to build capability and bring back new ideas. We continue to provide induction training for new representatives as well as support to develop an engagement plan with their manager, which provides clarity around their role as a representative.

The review of MPDC's top critical safety and wellness risks also provided a great opportunity for engagement across teams through a workshop, and this collaboration helped build a shared understanding of MPDC's current risk landscape.

The first MPDC Safety and Wellness Award was presented at our all-staff meeting in November — a new initiative designed to celebrate the proactive work done across the organisation to drive improvement in safety and wellness. We will continue to build on this momentum next year.

5. Governance and Leadership

Safety and wellness governance remained a focus for the Executive Team this year. The team completed the Institute of Directors Health and Safety self-assessment and also requested the safety and wellness team to assess their performance using the same template. This prompted them to take a broader look at their governance role and they agreed that understanding 'work as done' versus 'work as imagined' was an area of focus. Some of the Executive Team attended training on this topic provided by New Zealand Institute of Safety Management and amended the leadership walkthrough template to align with this training. The Executive Team completed seven leadership walkthroughs on a range of sites during the year. These provided opportunities to better

understand the safety and wellness risks associated with MPDC's work and to engage directly with operational staff and contractors.

Executive Team meetings continued to include a standing item for safety and wellness, with discussion topics ranging from high-priority corrective actions through to recent events and investigation findings for high-risk events. A member of the Executive Team attends each Health and Safety Committee meeting, supporting direct engagement with representatives and oversight of matters raised by the committee.

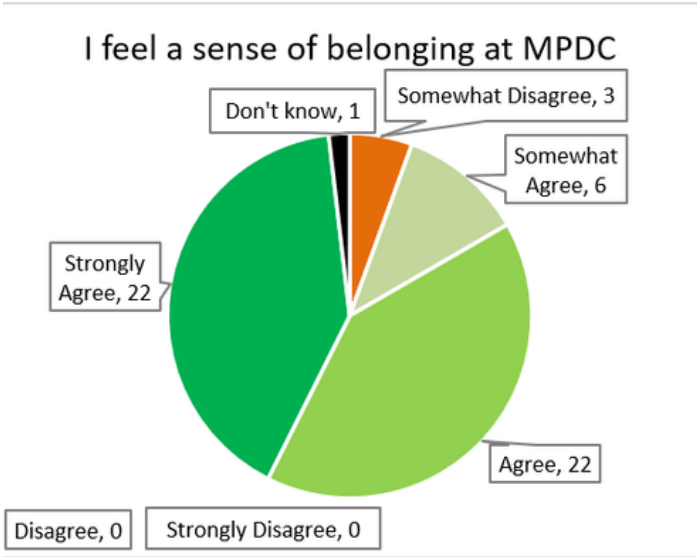
Safety and wellness induction workshops were provided and a Due Diligence Plan confirmed for the newly-elected Council. Monthly and quarterly safety and wellness reports were provided to elected members and the Risk and Assurance Committee, and Councillors also attended three Due Diligence workshops on critical risks relating to contractor management and aggressive and violent behaviour.

Safety and Wellness Update July 2026

Building Belonging: Reviewing our Progress

A strong sense of belonging ensures that our staff thrive at work, are engaged, are able to be more productive and are more likely to consider us an employer of choice. Over the past year, we continued to implement our Belonging Action Plan. This plan was developed in support of our Belonging Strategy to create a workplace where people feel welcomed, known, included, supported and connected. In order for MPDC to be future-ready we need to ensure that our staff feel supported and valued in the workplace – that they have a sense of belonging.

As part of the annual review of this plan, we considered feedback from a staff pulse survey, a focus group, QuickSense survey results, and an Executive Team review. Feedback highlighted many positives, including a supportive work environment, strong teamwork and a welcoming culture. Staff also shared ideas about improving communication, strengthening connections across teams, and maintaining psychological safety during times of change. A particularly encouraging result was that 92.5% of respondents, 50 of 54 people, indicated they feel a sense of belonging at MPDC.



The belonging action plan for 2026/27 includes:

- Improving induction experiences for new employees
- Promoting psychological safety and respectful workplaces
- Launching our Peer Support Group
- Strengthening communication channels and access to information
- Providing a variety of opportunities for staff to connect within and across teams





MPDC's fourth annual Matariki Breakfast provided an opportunity for staff and their families to come together to reflect, connect and celebrate Matariki.

te kaunihera ā-rohe o matamata-piako district council

Safety and Wellness Update cont.

Leadership Walkthroughs

The Executive Team's due diligence plan includes a commitment to doing leadership walkthroughs to better understand MPDC's critical risks and how they are managed on site. These visits help them to meet their due diligence duties under the Health and Safety at Work Act 2015 by keeping up to date with operational risks and understanding how risks are being managed.

This month, Fiona and Manaia visited two contractor worksites: the Matamata Wastewater Treatment Plant upgrade, and the Rolleston Street project. The visits were a good opportunity to engage with our contractors and see first-hand how they are managing key critical risks such as crane operations, work at height and working over water.



Matamata Wastewater Treatment Plant upgrade.



"Show & Tell" Dan (Wastewater Team leader) shows the visitors an old section of noodle membranes used at Matamata Wastewater treatment plant. There are 20 of these to a module/cassette and three modules to a train and four trains – so there are 240 of these sections in total. The membranes filter waste water as part of the process before the treated water is discharged to Mangawhero Stream.





Rolleston Street project: a 100T crane is used to install sheet piling and create a cofferdam within the river.



te kaunihera ā-rohe o matamata-piako district council

Safety & Wellness Update August 2026

Health and Safety at Work Act Amendment

The Health and Safety at Work (HSWA) Amendment Bill was passed on 1 July 2026 as part of the Government's wider health and safety reforms. The changes come into effect on 1 April 2027.

What's changing from 1 April 2027?

Critical risk

Under HSWA, small businesses (fewer than 20 workers) are required to manage critical risks ahead of other risks. Large businesses must manage both critical and other risks, while giving critical risks the highest priority.

Critical risks are those associated with:

- the hazards described in Schedule 1A of HSWA, or
- any hazard likely* to result in death, a notifiable injury, illness, incident, or an occupational disease listed in Schedule 2 of the Accident Compensation Act 2001

*The term 'likely to result' means the chance that death, a notifiable injury or illness, a notifiable incident, or an occupational disease will result when an incident or accident occurs. It does not refer to the likelihood of the event actually occurring.

Approved code of practice changes

An approved code of practice (ACOP) sets a standard for complying with work health and safety duties. While it is not mandatory to follow an ACOP, if a business or organisation does so, they are considered to have met their HSWA obligations in respect of a health and safety risk.

Overlapping legislation

In some situations, businesses may have a duty to manage a health and safety risk under HSWA that is also managed by requirements under another Act. For example, requirements under the Building Act 2004, Maritime Transport Act 1994 or Land Transport Act 1998. The changes to HSWA clarify that a business that complies with a requirement in another Act where it manages the same risk, will be considered compliant with HSWA.

Officer duties

Duties for officers (such as company directors, board members, or chief executives) have been clarified to focus on governance functions. This includes:

- understanding the risks and relevant health and safety matters in their work
- ensuring the business has resources and processes to manage risks, and
- verifying the business is using those resources and processes.

The 2027 HSWA amendments do not change the special status of elected members under section 52 of the Act. Councillors continue to have governance responsibilities for health and safety oversight, but remain exempt from personal prosecution for breaches of the officer due diligence duty when acting in their capacity as elected members.

Landowners

Landowners will no longer have health and safety duties for people using their land for recreation purposes, unless the activity is connected to the work of that business or organisation, or work is occurring at the same time and place as the recreational users are present.

WorkSafe has committed to providing further guidance, information, and resources prior to 1 April 2027. Further information is available on their website: https://www.worksafe.govt.nz/laws-and-regulations/acts/changes/understanding-the-changes-to-health-and-safety-law/

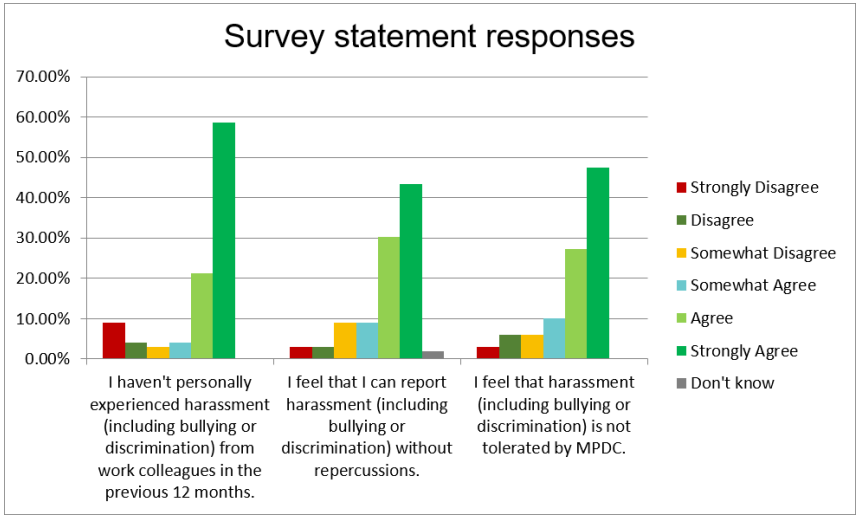
What does this mean for MPDC?
Our focus on managing risk aligns well with these changes, and we will do further work in this area to ensure we are giving highest priority to our critical risks. We will also consider how these changes could apply to contractor management (particularly for smaller contractors), and recreational activities held on our land.

Our people thrive

Safety & Wellness Update August 2026

Pulse Survey August 2026: preventing bullying and harassment

This month we ran a pulse survey to get feedback from staff about how we are progressing in managing bullying and harassment in our organisation. The survey was completed by 99 staff, and the results are summarised in the graph below. A comparison with previous results shows a slight decrease in percentage agreement; however, the lower response rate as compared to the full staff survey last year (which had 231 respondents) indicates that the results may not accurately represent the whole organisation.



Survey statement: Comparison to previous years' results	2025 Agree	2026 Agree	Change in %
I haven't personally experienced harassment, including bullying or discrimination, from work colleagues in the previous 12 months.	87%	84%	-3
I feel that I can report harassment, including bullying or discrimination, without repercussions.	84%	83%	-1
I feel that harassment, including bullying or discrimination, is not tolerated by MPDC.	87%	85%	-2

Survey comments indicated a mixed picture regarding bullying and harassment.

Many staff describe MPDC as a positive and supportive workplace and acknowledge the value of People & Wellness, REACH Reps, and existing policies.

In contrast, some respondents raised concerns about perceived inconsistency in outcomes, fear of repercussions for reporting concerns, leadership accountability and consistency, and uncertainty about what happens after a complaint is made.

Workplace bullying is repeated and unreasonable behaviour directed towards a worker or a group of workers that can lead to physical or psychological harm.

Bullying is a workplace health and safety risk because it can cause harm. Under the Health and Safety at Work Act 2015, employers have a duty to identify, prevent, and respond to bullying in the same way they manage other workplace risks.

Our Harassment (including Discrimination and Bullying) Policy is due for review in May 2027 and we will revisit this feedback as part of that process. Some of the comments provided relate specifically to how leadership can vary across the organisation and the Executive Team will consider ways to address this as part of our ongoing programme to strengthen leadership capability. The Belonging Strategy actions (such as the Peer Support programme launched this month) form part of MPDC's strategy to prevent bullying and harassment in our workplace.



This month we launched our new Peer Support programme, replacing the previous REACH Rep programme that was launched in 2016 to support staff with issues relating to bullying and harassment.

The Peer Support Group comprises 10 staff and provides a safe, approachable and supportive point of contact for staff who may be experiencing a broader range of challenges including stress, burnout, change, belonging – as well as bullying and harassment. To enable safe and effective peer support, group members attend Good Yarn training, an evidence-based mental health literacy programme.

Our people thrive

8 Ngā Pūrongo Whakamārama | Information Reports

8.14 Risk and Assurance Self-Assessment 2026

CM No.: 3240310

Te Kaupapa | Purpose

The purpose of this report is to request members undertake a self-assessment, to enable the Matamata-Piako District Council's Risk and Assurance Committee to fulfil Section 7.5 of its Charter. This section relates to the committee demonstrating its readiness to embrace continuous learning, Matamata-Piako District Council staff members support provision, and improving performance in the committee's delivery of its responsibilities.

Rāpopotonga Matua | Executive Summary

In line with the establishment of the Risk and Assurance Committee on 5 November 2025, for the 2025-2028 triennium and subsequent revised Charter, the self-assessment is to be undertaken annually by the committee and includes a questionnaire followed by a rating system with comments.

A survey monkey link will be distributed for the Committee to complete prior to the next committee meeting.

Tūtohunga | Recommendation

That:

1. **The Committee receive the report.**
2. **The Committee considers any changes required to the self-assessment, noting the Charter will be considered at the next meeting and approved at the first meeting of 2027.**
3. **Committee members complete the self-assessment by 13 November 2026.**

Horopaki | Background

Each year as part of its work programme the Risk and Assurance Committee completes a self-assessment of its performance during the calendar year.

All members of the Risk and Assurance Committee and Audit New Zealand will be asked to complete the assessment which will be circulated through a Survey Monkey link.

The results will be reviewed by the Committee Chair, who will provide further comments and recommendations as part of the assessment process.

A copy of the self-assessment questions are attached to the agenda.

Ngā Tāpiritanga | Attachments

A⇩. 23 October 2026 - RAC - Self-Assessment

Ngā waitohu | Signatories

Author(s)	Stephanie Hutchins **Kaitohu Mātāmua Kāwana | Senior Governance Advisor**	

Approved by	Tamara Kingi **Kaiārahi Kāwana | Governance Team Leader**	
	Sandra Harris **Pou Kaupapahere me te Kāwana | Policy and Governance Manager**	

TE KAUNIHERA Ā-ROHE O MATAMATA-PIAKO DISTRICT COUNCIL

KOMITI O TE MŌREAREA ME TE TŪMARU | RISK AND ASSURANCE COMMITTEE

SELF-ASSESSMENT 2026

Kia ora koutou,

Thank you in advance for completing this self-assessment, to enable the Matamata-Piako District Council's Risk and Assurance Committee to fulfil Section 7.5 of its Charter, demonstrate its readiness to embrace continuous learning, and alongside MPDC staff members supporting the Committee, improve performance in delivery of its responsibilities.

The self-assessment should take less than 15 minutes to complete.

For each **question**, please provide a rating from 1 to 5 in the relevant shaded box:

- 1 – Strongly Agree
- 2 – Somewhat Agree
- 3 – Neither Agree nor Disagree
- 4 – Somewhat Disagree
- 5 – Strongly Disagree

For each **section**, please provide comments for the MPDC Team and Risk and Assurance Committee members to improve the RAC papers and performance.

#	Question	Rating
	CHARTER AND ANNUAL PLAN	
1	The Risk and Assurance Committee (RAC) Charter is clear in articulating the Committee's responsibilities	
2	The RAC Annual Work plan ensures the Committee can meet its responsibilities outlined in the Charter	
3	Please share any comments on improving the RAC **Charter** or **Annual Work plan**:	
	COMPOSITION	
4	The RAC Committee composition enables the Committee to meet its responsibilities outlined in the Charter	
5	Please share any comments on improving the RAC **composition**:	
	PAPERS	
6	The RAC papers are received with sufficient time for members to prepare for Committee meetings	
7	The RAC papers contain the right amount and quality of information for members to make decisions and meet its responsibilities outlined in the Charter	

8	Please share any comments on improving the RAC **papers** timeframe or content:	
MEETINGS		
9	The frequency of RAC meetings is appropriate	
10	The duration of RAC meetings is sufficient for members to discuss and conclude the agenda without undue pressure	
11	The RAC Chair enables an environment where members are given the opportunity to voice their comments before recommendations presented in the papers are voted on	
12	Please share any comments on improving RAC **meetings**, including improvements in chairing RAC meetings:	
PERFORMANCE		
13	The RAC is effective in reviewing:	
	A. the integrity of Council's financial management and reporting processes	
	B. the scope, time and effectiveness of Council's internal audit programme	
	C. the scope and timeliness of Council's external audit activity	
	D. Council's process for monitoring compliance with laws and regulations	
	E. Council's risk management activities and their effectiveness	
14	Please share any comments on improving RAC **performance**:	
SUPPORT		
15	Information sessions are provided to RAC members to support their understanding of Council's Finance, Internal Audit, External Audit, Compliance and Risk Management activities	
16	Please share any comments on **support** needed to improve the RAC's performance:	
17	Please share any **other** comments not previously shared above:	

Recommendation

That the Risk and Assurance Committee receives the report and consider any changes to the self-assessment.

Jaydene Kana
Chair, Risk and Assurance Committee

8 Ngā Pūrongo Whakamārama | Information Reports

8.15 Risk and Assurance Committee Work Programme - Update October 2026

CM No.: 3239959

Te Kaupapa | Purpose

The purpose of this report is to provide an update to the Committee on the work programme.

Rāpopotonga Matua | Executive Summary

An update on scheduled reports and standing items for October 2026 is included.

Tūtohunga | Recommendation

That:

1. The information be received.

Horopaki | Background

Prior to the commencement of each calendar year the Committee sets a work programme.

While priorities can shift during the year as unexpected issues arise, the work programme is a useful tool to enable Committee members to set their direction and to allow staff to understand the work priorities that need to be achieved.

Ngā Tāpiritanga | Attachments

A⇩. Risk and Assurance Work programme 2026 - Update 23 October 2026

Ngā waitohu | Signatories

Author(s)	Stephanie Hutchins **Kaitohu Mātāmua Kāwana | Senior Governance Advisor**	

Approved by	Tamara Kingi **Kaiārahi Kāwana | Governance Team Leader**	

Item	Team		24 Feb 2026		16 June 2026		23 October 2026		8 December 2026
		Status	Comment	Status	Comment	Status	Comment	Status	Comment
Key			= complete		= scheduled		= incomplete		
Standing items									
Chairs update	PPG								
CEO update	PPG		*Future Ready Update* is now included in the CEO Update report and has been removed as a Standing Item from the work programme						
Quarterly Risk Report	CPR								
Top risks	Group Managers		*Top Risks Deep Dive: Risk #5 Legislative Non-Compliance *Risk #2 Disruption to Essential Service Delivery		No Top Risks Deep dives scheduled - workshop session scheduled to set top risks		*Approval of 2026/27 Top Risks document *Top Risks Deep Dive: Risk #4 Cyber security		*Top Risks Deep Dive: Risk #2 Resilience *Top Risks Deep Dive: Risk #8 Workforce and Safety
Safety and Wellness update	PSW								
Review of significant projects, including an update on risk of compliance with consents	Assets				*No update included on risk compliance with consents*				
Project Management Report	Assets								
Waikato Waters Ltd	Operations		*This report has been included as part of the CEO Update report*		*This report has been included as part of the CEO Update report*		*This report has been included as part of the CEO Update report*		
Update on Work Programme	PPG								
Annual Reports									
IT/web security audit	IT						Considered as part of the Top Risks Deep Dive: #4 Cyber security report		
Insurance Programme	Property								
LGOIMA Requests	Legal								
Delegations	Legal						Deferred to December meeting to provide an end of year update		
Legislative compliance assessment	Legal								
Risk Management Framework	CPR				*Will be a separate Risk Appetite report, the Quarterly Risk Report will also reference this and an update on the broader Risk Management Framework*				
Setting Work Programme/Schedule of Meetings	PPG								
Policy, Planning and Reporting Stocktake	PPG						Complete overview		
Scheduled Reports									
Self assessment / Review of Charter	PPG		Review of Charter post-election for new committee				*Self-assessment survey request		*Self-assessment survey results *Review of Charter
Long Term Plan / Annual Plan	PPG				*LTP 27-37 Risks and Issues, QA, Timeline and update *Annual Plan 26/27		*LTP Financial Strategy *LTP Infrastruture Strategy *LTP Revenue and Financing Policy *LTP Remission and Postponement of Rates		
Annual Report	PPG				*Annual Report 2025/26 - Project update				
Progress tracking on audit recommendations	PPG		Audit Management Recomendations update - Annual Report 2024/25						
Policy Review	Various				*Gift Policy *Mayoral Fund *Mayoral Disaster Relief Fund *Stock Control Strategy *Asset Management Policy		*Development Contributions Policy		
Procurement Report	Finance		Biannual Report FY 2025/2026						
Business Continuity Plans	Risk				*Covered in Quarterly Risk Report*				

Exclusion of the Public: Local Government Official Information and Meetings Act 1987

The following motion is submitted for consideration:

That the public be excluded from the following part(s) of the proceedings of this meeting.

The general subject of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution follows.

This resolution is made in reliance on section 48(1)(a) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by section 6 or section 7 of that Act which would be prejudiced by the holding of the whole or relevant part of the proceedings of the meeting in public, as follows:

C1 Procurement Bi-annual report FY2025/26 (Q3&4)

Reason for passing this resolution in relation to each matter	Particular interest(s) protected (where applicable)	Ground(s) under section 48(1) for the passing of this resolution
Third Party Commercial.	s9(2)(b)(ii) The withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information.	Official Information Act 1982 The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 9.

C2 Risk deep dive - Cyber security

Reason for passing this resolution in relation to each matter	Particular interest(s) protected (where applicable)	Ground(s) under section 48(1) for the passing of this resolution
Privacy.	s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person. The public release of this information may prejudice Council's cyber security arrangements and increase the risk of unauthorised access to systems containing customer information.	s48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.

C3 Council Website Security

Reason for passing this resolution in relation to each matter	Particular interest(s) protected (where applicable)	Ground(s) under section 48(1) for the passing of this resolution
Privacy.	s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.	s48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding

	The public release of this information may prejudice Council's cyber security arrangements and increase the risk of unauthorised access to systems containing customer information.	exists under section 7.