

Kaunihera | Council

Kaupapataka Wātea | Open Agenda



Notice is hereby given that an ordinary meeting of Matamata-Piako District Council will be held on:

Ko te rā | Date: Wednesday 5 March 2025
Wā | Time: 09:00
Wāhi | Venue: Council Chambers
35 Kenrick Street
TE AROHA

Ngā Mema | Membership

Manuhua | Mayor

Adrienne Wilcock, JP (Chair)

Koromatua Tautoko | Deputy Mayor

James Thomas

Kaunihera ā-Rohe | District Councillors

Caleb Ansell

Sarah-Jane Bourne

Sharon Dean

Bruce Dewhurst

Dayne Horne

Peter Jager

James Sainsbury

Russell Smith

Kevin Tappin

Gary Thompson

Sue Whiting

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Ā-TIKANGA | PROCEDURAL

1	Whakatūwheratanga o te hui Meeting Opening	3
2	Ngā whakapāha/Tono whakawātea Apologies/Leave of Absence	3
3	Panui i Ngā Take Ohorere Anō Notification of Urgent/Additional Business	3
4	Whākī pānga Declarations of Interest	3
5	Whakaaentanga mēneti Confirmation of Minutes	3
6	Papa ā-iwi whānui Public Forum	3

NGĀ PŪRONGO A NGĀ ĀPIHA | OFFICER REPORTS

7	Pūrongo me whakatau Decision Reports	
7.1	Risk and Assurance Committee Report of 25 February 2025	4
7.2	Carbon Emissions Inventory Report FY24	8
7.3	Delegations - Addition of Land Transport Act 1998	33
7.4	Approval for MPDC's submission to the RMA (Consenting and Other System Changes) Amendment Bill	37
8	Ngā Pūrongo Whakamārama Information Reports	
8.1	Civic Financial Limited Statement of Intent for 2025	41
8.2	Six Month Report: July - Dec 2024	52
8.3	Audit Management Report for Annual Report 2023/24	103
8.4	Chief Executive Officer's Report	122

1 Whakatūwheratanga o te hui | Meeting Opening

2 Ngā whakapāha/Tono whakawātea | Apologies/Leave of Absence
An apology from Councillor Mātua Gary Thompson has been received.

3 Pānui i Ngā Take Ohore Anō | Notification of Urgent/Additional 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
 - (iii) 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.”

4 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.

5 Whakaaetanga mēneti | Confirmation of Minutes

Minutes, as circulated, of the ordinary meeting of Matamata-Piako District Council, held on 5 February 2025

6 Papa ā-iwi whānui | Public Forum

7 Pūrongo me whakatau | Decision Reports

7.1 Risk and Assurance Committee Report of 25 February 2025

CM No.: 3001699

Te Kaupapa | Purpose

The purpose of this report is to provide Council with an update from the Risk and Assurance Committee following its meeting on 25 February 2025.

Rāpopotonga Matua | Executive Summary Risk and Assurance Committee Chairperson, Jaydene Kana, in attendance to update Council on the committee business, provide an overview of the minutes and any recommendations from the Risk and Assurance Committee meeting held on 25 February 2025.

Tūtohunga | Recommendation

That:

1. The information be received.

Ngā Tāpiritanga | Attachments

[A↓](#). MPDC - RAC - 250225 - Chair Hui Summary

Ngā waitohu | Signatories

Author(s)	Tamara Kingi Kaiārahi Kāwana Governance Team Leader	
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Approved by	Sandra Harris Pou Kaupapahere, Rāngai Mahitahi me te Kāwana Policy, Partnerships and Governance Manager	
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KOMITI O TE MOOREAREA ME TE TUUMARU/RISK AND ASSURANCE COMMITTEE

25 FEBRUARY 2025 - CHAIR SUMMARY

#	Item	Summary	Resolution
2	Karakia - Open	Councillor Gary Thompson	
3	Apologies (Full)	Mayor Adrienne Wilcock	The Committee received the apologies.
6	Confirmation of Minutes	19 November 2024 Minutes (Ordinary and Confidential)	The Committee confirmed the minutes.
7.1	Chair Update	Verbal update included economic outlook for the country, including the impact of inflation and interest rates on our investments and central governments constrained fiscal position, impacting funding to local government.	The Committee received the report.
8.1	CEO Update	The Committee discussed: <ul style="list-style-type: none"> ▪ Positive feedback on the content and the presentation of the refreshed CEO report ▪ Timeliness of asset revaluations ▪ Number of audit recommendations 	The Committee received the report.
8.2	Audit Management Report – Annual Report 2023/24 and Recommendations Register	The Committee discussed: <ul style="list-style-type: none"> ▪ The length of time some recommendations have been open, the number of open recommendations and the audit team work required for closure ▪ The approach where MPDC and Audit NZ disagree on whether recommendations have been resolved ▪ Process improvements on Work in Progress ▪ The age of financial systems and associated limitations and comparisons with other Councils ▪ The increased use of AI in system workarounds and associated risks ▪ The tension between current resourcing and additional audit fees ▪ The recommendations not having a material impact on the financial statements but the total of recommendations over time could impact this. 	The Committee received the report, agreed for Audit NZ and MPDC to collaborate on system limitations/opportunities across local government and agreed for the recommendations register to be managed through the project progress report.
8.3	Six Month Report July to December	The Committee discussed: <ul style="list-style-type: none"> ▪ The selection, engagement and representation of people surveyed ▪ Consistency in explanations for consents ▪ Optimism with respect for fees and charges ▪ Delivery of our CAPEX programme ▪ Impact of changes in interest rates to our investments and impact on financial strategy 	The Committee received the report.
8.4	Policy Register	The Committee discussed: <ul style="list-style-type: none"> ▪ Satisfaction with the current reporting format ▪ The Team continues to work on the completeness of the policy register, including risk management and business continuity. 	The Committee received the report.
8.5	Risk Report February 2025	The Committee discussed: <ul style="list-style-type: none"> ▪ A clear and concise summary of risks ▪ Satisfaction with the 2025 approach ▪ Emerging risks reporting is thought provoking and focussing on the risk or opportunity for MPDC 	The Committee received the report.

		<ul style="list-style-type: none"> ▪ Satisfaction with current reporting to suit the spectrum of Committee members preferences ranging from more graphics to more narrative ▪ Positive feedback on progressing MPDC’s risk maturity. 	
8.6	Safety and Wellness Report	<p>The Committee discussed:</p> <ul style="list-style-type: none"> ▪ Responsibility for contractors being qualified ▪ Concern about ongoing behaviour-related incidents ▪ More transparency on ‘other’ incidents, e.g. listing the incidents in a note in the paper ▪ Mitigation of asbestos and silica dust risks ▪ Sustained focus on critical risks ▪ New staff member comfortable with H&S approach 	The Committee received the report.
8.7	Insurance Renewals	<p>The Committee discussed:</p> <ul style="list-style-type: none"> ▪ Positive feedback on loss limit increase of \$20m without an increase in premium ▪ Impact of insurance renewals being in November versus June on rates being struck and estimations ▪ Insurance for projects/infrastructure under construction (Stadium and Wastewater Plant) ▪ Approval process for insurance cost – via annual budget process ▪ Increased reporting on the spectrum of coverage options available compared to the coverage selected for each of the 9 categories. 	The Committee received the report.
8.8	Procurement Report Six Monthly FY2024/2025	<p>The Committee discussed:</p> <ul style="list-style-type: none"> ▪ Positive feedback on the report ▪ The impact on reporting as a result of the review of the procurement policy. 	The Committee received the report.
8.9	Project Management Update – February 2025	<p>The Committee discussed:</p> <ul style="list-style-type: none"> ▪ Positive feedback on the report appearance and transparency to the Executive Team and Governors ▪ Improvements to come on risk report statuses ▪ Processes to follow up outstanding actions ▪ The extent of automation to generate the report. 	The Committee received the report.
8.10	Top Risks Deep Dive – Failure of Essential Services, Infrastructure, Assets, Systems initially focussing on water and wastewater	<p>The Committee discussed:</p> <ul style="list-style-type: none"> ▪ The age of infrastructure and ‘sweating of assets’ ▪ The lack of depth of staff to perform some critical functions in accordance with fatigue policy, concern for staff members wellbeing – CEO to cover his review of this in his next report to the RAC ▪ Positive feedback on the work of the Waters Team ▪ Stormwater not included, viewed as the poor cousin to drinking water and waste water ▪ Clarity of what’s needed to reduce the risk rating ▪ Business continuity plans versus Water Services Delivery Plan as the central point in responding if there is an issue. 	The Committee received the report.
8.11	Top Risks Deep Dive – Inadequate response to local level natural disasters, extreme weather events and pandemics	<p>The Committee discussed:</p> <ul style="list-style-type: none"> ▪ Positive feedback on CDEM in the Waikato Region ▪ Plans of action for different types of events and transparency on progress through future reporting ▪ Security of staff members responding to events ▪ Relationship between national and local responses and MPDC autonomy ▪ Utilisation of marae to support response 	The Committee received the report.

		<ul style="list-style-type: none"> ▪ Planning to ensure appropriate resourcing, given SLA agreements with WRC ending in 2025 ▪ Prioritisation of restoring communication in an event ▪ Positive feedback on including recovery in addition to response and human-induced events in the risk description ▪ Whether CDEM is considered a core Council Service to Elected Members, staff and public ▪ Positive comments on planned training ▪ Being prepared in an event – educating the public of what to do in an emergency 	
8.12	2025 Work Programme	<p>The Committee discussed:</p> <ul style="list-style-type: none"> ▪ Positive feedback on consolidated report ▪ Including policies that are under review discussed within the agenda onto the work programme, e.g. Capitalisation, Procurement, Sensitive Expenditure ▪ Impact of elections on completion of work programme ▪ General discussion on process for elections/referendums and associated risks. 	The Committee received the report.
	Karakia – Close	Councillor Gary Thompson	

7 Pūrongo me whakatau | Decision Reports

7.2 Carbon Emissions Inventory Report FY24

CM No.: 2996063

Te Kaupapa | Purpose

The purpose of this report is to present the Carbon Emissions Inventory Report FY24 to Council.

Report author, Kevin McGrath will be in attendance.

Rāpopotonga Matua | Executive Summary

The Carbon Emissions Inventory Report (Report) is a deliverable within the Climate Change Rivermap in the Long Term Plan 2024-2034. It reports on the greenhouse gas emissions from the operation of Council's assets and services during the period 1 July 2023 to 30 June 2024 (FY24).

The Report shows that the top five greenhouse gas emission sources for Council are:

1. Wastewater biogenic emissions
2. Electricity
3. Diesel for transport
4. Petrol for transport
5. Natural gas (used to heat Morrinsville Pool)

Tūtohunga | Recommendation

That:

1. **The report be received.**
2. **Council provide feedback on the Carbon Emissions Inventory Report FY24 and any next steps [*feedback to be specified*]**

Horopaki | Background

The Carbon Emissions Inventory Report (Report) is a deliverable within the Climate Change Rivermap in the Long Term Plan 2024-2034. It reports on the greenhouse gas emissions from the operation of Council's assets and services during the period 1 July 2023 to 30 June 2024 (FY24).

It is the second carbon emissions inventory undertaken by Council, the first covered the 2020-2021 period. The Report is structured according to the guidelines produced by the Ministry for the Environment.

The Report contributes to one of the goals within the Climate Change Rivermap, namely to grow Council's climate change related knowledge as it pertains to our Council and district.

Producing a GHG Emissions Report is in line with Auditor General expectations, as outlined below:

Auditor general expectations

The Auditor-General’s expectations for public organisations are:

- that governing bodies and senior management teams monitor climate change risks and closely oversee the climate change activity, data, and reporting of their organisation;
- that emissions information is measured and reported clearly – the information must be credible, comparable, transparent, as well as understandable;
- that emissions targets, actions, achievements, progress, and the terminology used are well considered, accurate, and honest (that is, no deliberate or inadvertent “greenwashing”); and
- that reporting on the expected effects of climate change on a public organisation is based on a robust assessment (including risks and opportunities) of the effects on its activities and assets.

Where appropriate, the Auditor-General expects:

- robust planning for how a public organisation will strengthen the resilience of its communities and infrastructure;
- transparent reporting of spending and achievements from specific climate change funding; and
- appropriate monitoring of a public organisation’s performance in meeting its stated targets.

Although identifying, managing, and reporting on climate targets, outcomes, and progress is new and, at times, difficult, it is arguably one of the most important challenges facing New Zealand’s public sector.

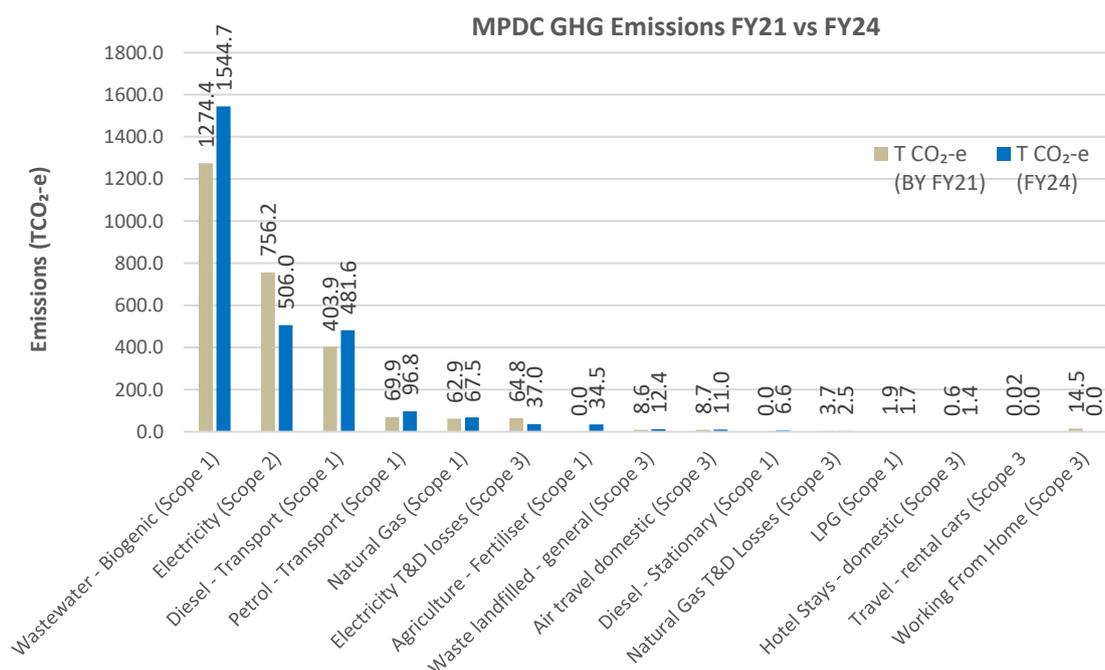
Ngā Take/Kōrerorero | Issues/Discussion

Results

The Report shows that the top five greenhouse gas emission sources for Council are:

1. Wastewater biogenic emissions
2. Electricity
3. Diesel for transport
4. Petrol for transport
5. Natural gas (used to heat Morrinsville Pool)

This emissions profile, is typical for Territorial Authorities, as discussed further below.



The graph above shows the results from the Report, and includes a comparison with the results from the previous inventory in FY21.

Kevin McGrath, report author, will be in attendance to discuss the results in more detail.

Definitions

Greenhouse Gas Emissions (GHG)

Greenhouse gas emissions are the gases that are released into the atmosphere from burning coal, oil and gas for transport, electricity, industrial processes and more, as well as gases released from agriculture and waste management, and that in the atmosphere trap heat, leading to the warming of the planet. Examples include: Carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), and fluorinated gases.

Biogenic Emissions

Biogenic emissions are a type of greenhouse gas emissions produced by living organisms, as part of their life cycle. Agriculture, waste and wastewater are sources of biogenic emissions.

Scope 1, 2 and 3 emissions

GHG emissions reporting in New Zealand follows the Greenhouse Gas Protocol, breaking emissions into three 'scopes':

- Scope 1 Direct Emissions
These are emissions that are released directly from Council operations including petrol (e.g. pool cars), diesel (e.g. vehicles and water and wastewater plant equipment), natural gas (heating of Morrinsville Pool), biogenic emissions (wastewater treatment plants).
- Scope 2 Indirect Emissions
Emissions from the use of purchased energy (electricity, heat or steam). Council uses electricity and the emissions are released elsewhere. No heat or steam purchased.
- Scope 3 Indirect Emissions
Other emissions from products and services that Council uses but has no control or ownership of their sources, e.g. travel, flights, waste, products used in the services we provide such as concrete or building materials (not measured).

TCO₂-e

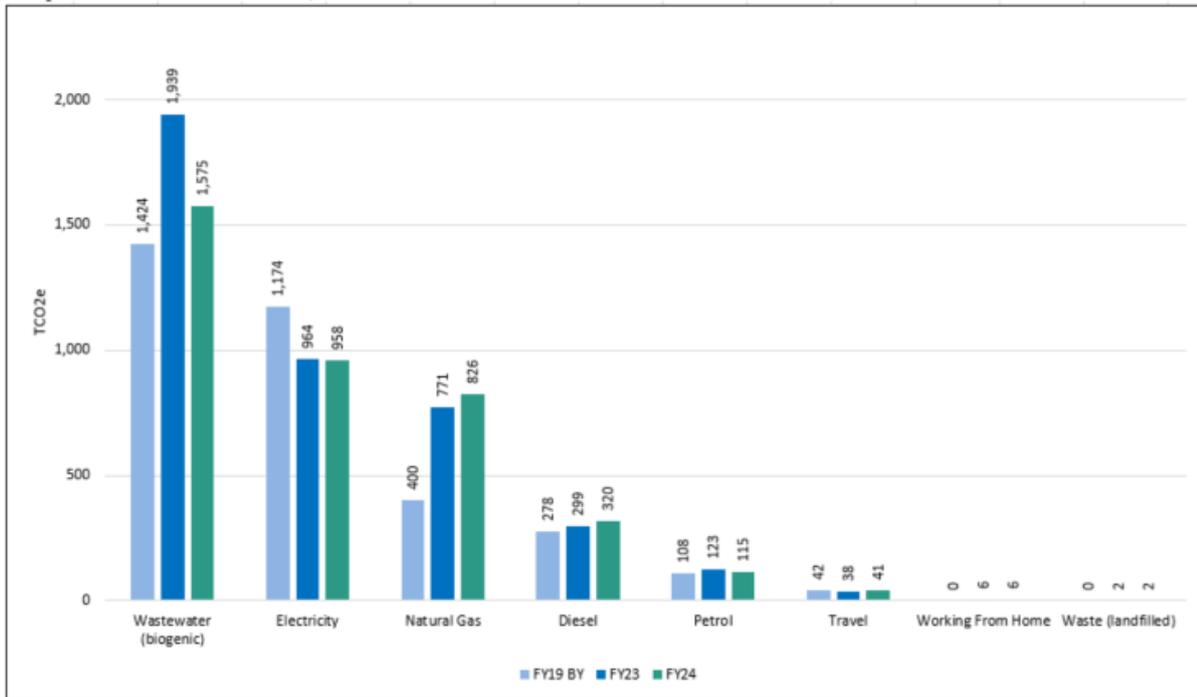
TCO₂-e stands for carbon dioxide equivalent, so all GHG emissions can be summed and compared in a standardised way for their total climate impacts and emission rates.

How we compare with other Councils

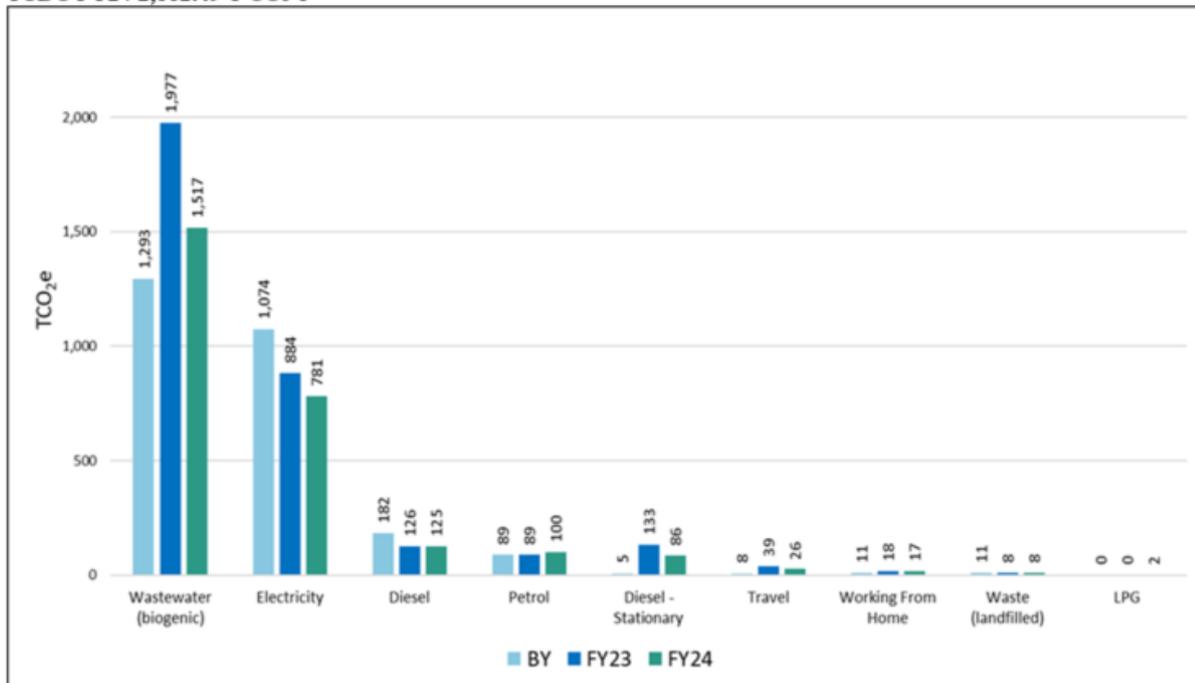
The GHG Emissions (FY24) for Waipa District Council and Thames-Coromandel District Council are outlined below.

As mentioned above, Council's emissions profile is typical of other Territorial Authorities.

Waipa District Council FY24 **3,843.42** T CO₂-e



TCDC FY24 **2,662.49** T CO₂-e



For reference, the table below records the total GHG emissions for the three Councils.

	FY24 Total Emissions	Staff at Council
Matamata-Piako District Council	2,670.2 TCO ₂ -e	267
Waipa District Council	3,843.42 TCO ₂ -e	288
Thames-Coromandel District Council	2,662.49 TCO ₂ -e	213

**All employee numbers were drawn from 2024 Annual Reports and equated to full time employees.*

Measures Council is taking that have an impact on lowering GHG emissions

Council is currently taking a number of actions that have an impact on lowering the GHG emissions of Council and / or our district:

- Supporting community planting projects
- Separating food scraps from general waste at kerbside collection
- Ongoing monitoring of energy usage and looking for opportunities to improve energy efficiency
- Decarbonisation feasibility study for heating Morrinsville Pool.

Next steps

Proposed next steps will include:

- Producing a user friendly summary of the technical information contained in the Report
- Including key results from the Report on a webpage about Council's Climate Change Rivermap programme, currently under development. The webpage will also highlight emissions reduction actions we are currently taking as discussed above.
- Using the Report to inform discussions at operational and governance level about where emission reductions could be achieved, especially where those reductions also make sense from an energy efficiency/cost and energy security perspective
- Setting up monitoring so that additional emission sources can be included in future inventories (including refrigerants)
- It is envisaged that for now the Carbon Inventory will be repeated on a three yearly cycle.

Ngā Pāpāhonga me ngā Whakawhitiwhitinga | Communications and engagement

Results from the Report will be included on a webpage about Council's Climate Change Rivermap programme, currently under development.

Ngā take ā-Ihinga | Consent issues

No consent issues identified.

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:

- A place that embraces our environment

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

The Carbon Emissions Inventory Report is funded within the Climate Change Rivermap project.

Ngā Tāpiritanga | Attachments

[A↓](#). MPDC Corporate GHG Inventory Report FY24

Ngā waitohu | Signatories

Author(s)	Charlotte Walker Kaitohu Kaupapahere Paetahi Graduate Policy Advisor	
	Anne Gummer Kaitohu Kaupapahere Mātāmua Senior Policy Advisor	

Approved by	Niall Baker Kaiārahi Tima Kaupapahere Policy Team Leader	
	Kelly Reith Hautū Tāngata, Kāwana me ngā Hononga Group Manager People, Governance & Relationships	



Matamata Piako District Council Greenhouse Gas Emissions Inventory Report FY 24



Person responsible:	Anne Gummer
Prepared by:	Kevin McGrath
Dated:	21 January 2025
Verification status:	Not Verified
For the period:	1/7/2023 to 30/6/2024
Base year:	1/7/2020 to 30/6/2021

Contents

Contents	2
Executive Summary	3
Comparison to Previous Inventories	4
Emission Source Inventory Results	5
Organisation Context.....	7
1. Introduction	7
2. Objective.....	7
3. Organisation description and reduction activities	7
4. Organisational boundaries included for this reporting period.....	8
5. Organisational business units excluded from inventory	9
6. Emission source identification method and significance criteria.....	9
7. GHG emissions source inclusions and uncertainties	10
8. GHG emissions source exclusions.....	14
9. GHG emissions calculations and results	14
10. Liabilities	16
10.1 GHG stocks held.....	16
10.2 Land-use change	16
11. References	16
Appendix 1 – Supplementary Data.....	17

Executive Summary

This Greenhouse Gas Emissions Inventory Report for Matamata Piako District Council covers the measurement period 01 July 2023 to 30 June 2024 (FY24).

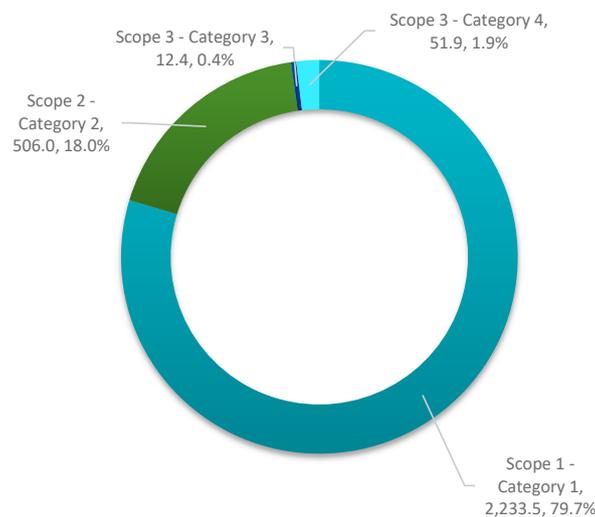
It is prepared in accordance with the Greenhouse Gas Protocol and ISO 14064-1 and Category Reporting in ISO 14064-1:2018.

The report begins with a high-level summary of the year’s results before providing detailed results for the organisation.

Table 1: Summary emissions and removals (TCO₂-e) by Category for 1/7/2023 to 30/6/2024

Category	FY24 (TCO ₂ -e)
Scope 1, Category 1 direct emissions	2,233.5
Scope 2, Category 2 indirect emissions (imported energy)	506.0
Scope 3, Category 3 indirect emissions (transportation)	12.4
Scope 3, Category 4 indirect emissions (products used by organisation)	51.9
Scope 3, Category 5 indirect emissions (use of products from the organisation)	0
Scope 3, Category 6 indirect emissions (other sources)	0
Total direct emissions	2,233.5
Total indirect emissions	570.3
Total gross emissions	2,803.8
Scope 1, Category 1 direct removals (forestry sinks)	0.00
Certified renewable energy certificates	0.00
Total net emissions	2,803.8

Figure 1: Gross Emissions by Scope and Category for 1/7/2023 to 30/06/2024

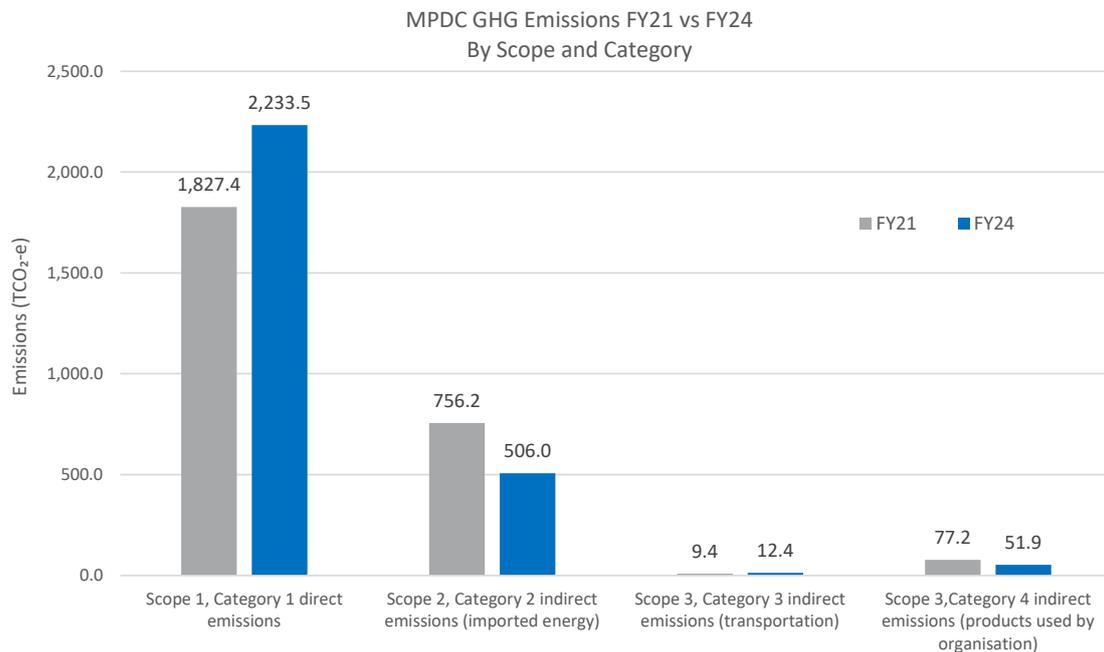


Comparison to Previous Inventories

Table 2: Historical GHG inventory summary comparisons

Category	Base year FY21 (TCO ₂ -e)	FY24 (TCO ₂ -e)
Scope 1, Category 1 direct emissions	1,827.4	2,233.5
Scope 2, Category 2 indirect emissions (imported energy)	756.2	506.0
Scope 3, Category 3 indirect emissions (transportation)	9.4	12.4
Scope 3, Category 4 indirect emissions (products used by organisation)	77.2	51.9
Scope 3, Category 5 indirect emissions (use of products from the organisation)	0.0	0.0
Scope 3, Category 6 indirect emissions (other sources)	0.0	0
Total direct emissions	1,827.4	2,233.5
Total indirect emissions	857.2	570.3
Total gross emissions	2,670.2	2,803.8
Scope 1, Category 1 direct removals		
Certified renewable energy certificates	0.0	0.0
Total net emissions		2,803.8

Figure 2: Summary of historical gross emissions by Scope and Category

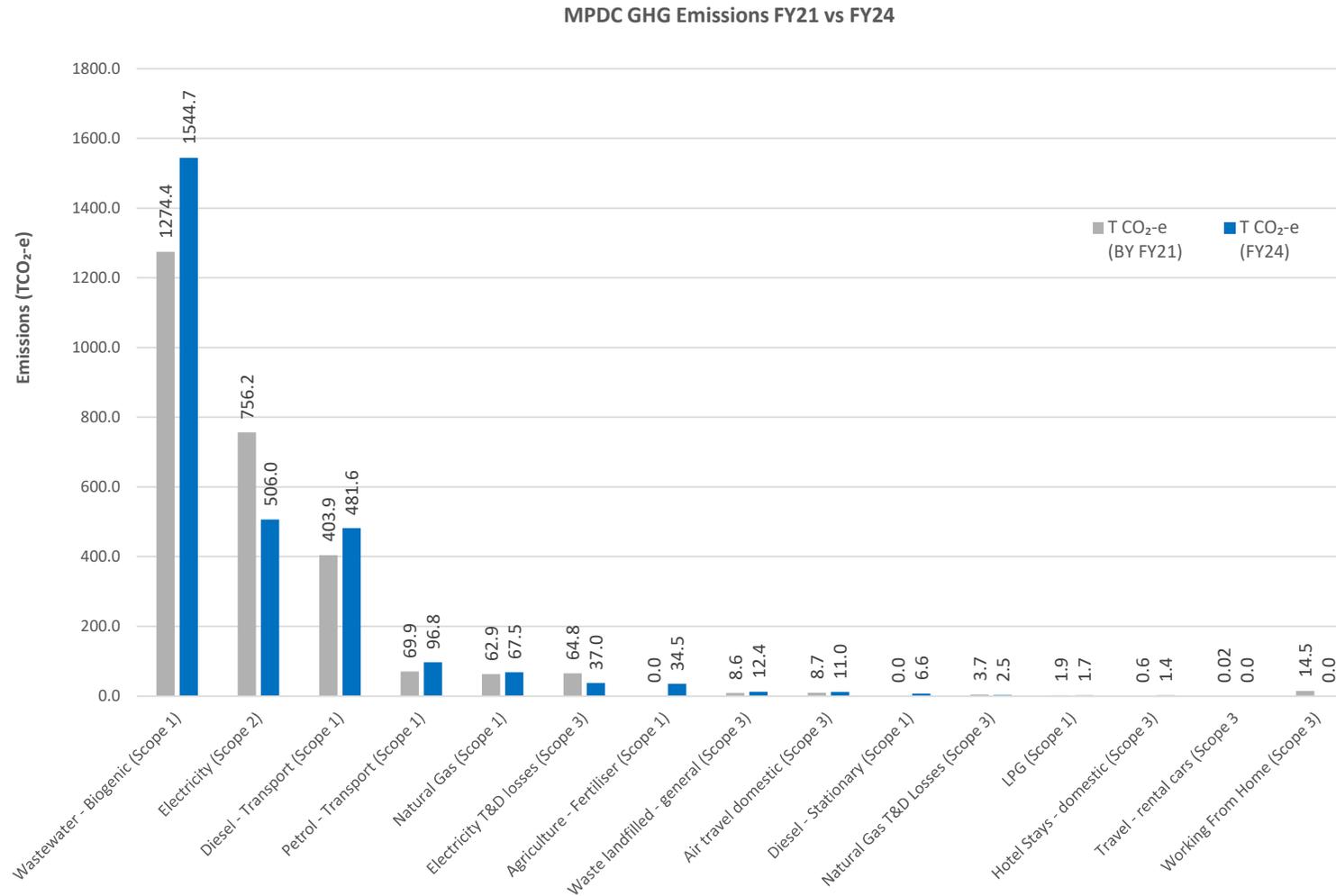


Emission Source Inventory Results

Table 3: GHG emissions inventory summary, for 1/7/2023 to 30/06/2024

Category	Emission sources	All measured emissions (TCO ₂ e)
Scope 1, Category 1 direct emissions	Diesel (transport), Diesel (stationary) Petrol (transport), LPG, Wastewater biogenic.	2,233.5
Scope 2, Category 2 indirect emissions (imported energy)	Electricity	506.0
Scope 3, Category 3 indirect emissions (transportation)	Air travel domestic (medium), Hotel stays (domestic).	12.4
Scope 3, Category 4 indirect emissions (products used by organisation)	Transmission Losses (electricity and natural gas), Waste to landfill – general.	51.9
Scope 3, Category 5 indirect emissions (use of products from the organisation)	None	0.0
Scope 3, Category 6 indirect emissions (other sources)	None	0.0
Total direct emissions		2,233.5
Total indirect emissions		570.3
Total gross emissions		2,803.8
Scope 1, Category 1 direct removals (forestry)		0.0
Total net emissions		2,803.8
Gross Emissions intensity	Intensity unit	TCO₂e per intensity unit
\$M Revenue	89.819	31.21
Full Time Employee	270	10.39

Figure 3: FY24 GHG Gross emissions by source (TCO₂e)



Organisation Context

1. Introduction

This report is the annual greenhouse gas (GHG) emissions inventory report for Matamata Piako District Council. The inventory is a complete and accurate quantification of the amount of greenhouse gas (GHG) emissions that can be directly attributed to the organisation's operations within the declared boundary and scope for the specified reporting period (1 July 2023 to 30 June 2024).

The inventory has been prepared in accordance with the requirements of the publication Measuring Emissions: A Guide for Organisations, Ministry for the Environment 2024. The most recent emission factors have been used, and these were updated by the Ministry for the Environment in May 2024. This guidance is in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard and ISO 14064-1. Emission sources have been further allocated into categories in accordance with ISO 14064-1:2018.

2. Objective

This inventory forms part of Matamata Piako District Council's climate change work programme, as summarised in the Climate Change Rivermap in the Long Term Plan 2024-2034.

The objectives of this corporate GHG Emissions Inventory are to:

- Provide information to the Council on MPDC's overall organisation GHG emissions
- Highlight key emission sources for future management
- Provide a standard methodology for use in future years
- Develop an improved system of carbon accounting within the organisation
- Demonstrate to the community that Council is actively monitoring and managing its GHG emissions

3. Organisation description and reduction activities

Matamata Piako District Council is a local government authority located in the Waikato region. The district covers an area of approximately 175,000 hectares and is situated at the southern end of the Hauraki Plains, bounded in the east by the Kaimai Ranges. Matamata, Te Aroha and Morrinsville are the district's three main urban centres. In the financial year ending 30 June 2024, Council had total revenue of \$89.8 million and employed 270 full time equivalent staff.

The activities undertaken by Council include wastewater collection and treatment, storm water management, water treatment and supply, solid waste management, provision of transportation infrastructure and street-lighting, arts and cultural facilities including community halls and libraries, parks, recreation and aquatic facilities, the provision of regulatory, planning, policy, strategy, emergency management services, and community, iwi and economic development services.

Council's vision is 'Matamata-Piako district is vibrant, passionate, progressive, where opportunity abounds'.

Council has identified four community outcome priorities:

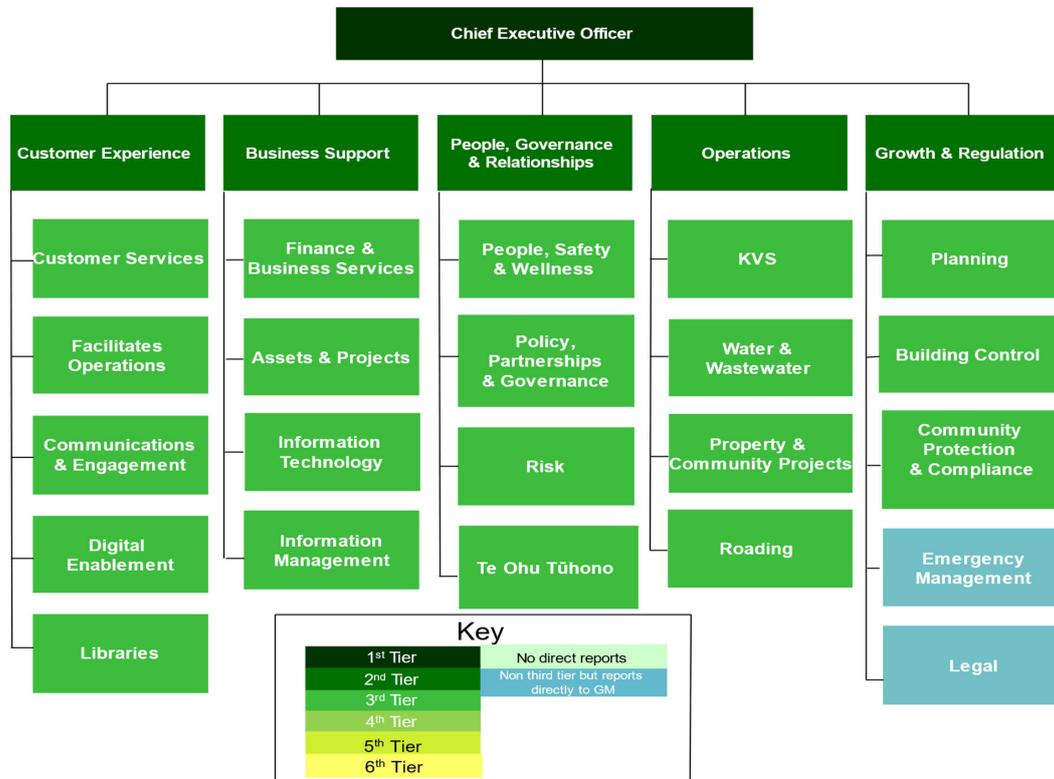
- A place with people at its heart
- A place to thrive
- A place that embraces our environment
- A place to belong and create

4. Organisational boundaries included for this reporting period

Organisational boundaries were set with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards. The GHG Protocol allows two distinct approaches to be used to consolidate GHG emissions: the equity share and control (financial or operational) approaches. The operational control consolidation approach has been adopted to account for emissions in this inventory.

Figure 4 below shows the organisational structure for the Matamata Piako District Council and its main Groups along with their respective key areas of responsibility. Councillors lead high level decision-making for MPDC, and the Chief Executive Officer and Executive Leadership Team oversee management of the organisation and fulfilment of the decisions made by Council. The CEO does this by managing and co-ordinating the work of the five groups. Each group employs staff and/or contractors split into Business Units.

Figure 4: Organisational structure (as at June 2024)



For clarification, this inventory encompasses all of Matamata Piako District Council activities shown in Figure 4 unless otherwise noted.

Figure 5 shows the Matamata Piako District and the boundary in dotted red separating it from the adjacent councils. Council provides a wide range of services and operates energy intensive plant such as wastewater and water treatment, community buildings and office accommodation over a large area. Service centres and other facilities are spread across the district.

Figure 5: Matamata Piako District Council boundary



5. Organisational business units excluded from inventory

Organisations not included in this Inventory are:

- Waikato Regional Airport Limited (MPDC shareholding 15.6%)
- Co-Lab (Waikato Local Authority Shared Services Ltd) (MPDC shareholding 3.43%)
- Hauraki Charitable Trust (MPDC shareholding 33%)
- Civic Financial Services Ltd (MPDC shareholding 1.09%)

6. Emission source identification method and significance criteria

The GHG emissions sources included in this inventory are those that are referenced to the methodology described in the ISO 14064-1:2018 standard.

Significance of emissions sources within the organisational boundaries has been considered in the design of this inventory. The significance criteria used comprise:

- All direct emissions sources that contribute more than 1% of total Category 1 and 2 emissions
- All indirect emissions that contribute more than 1% of total emissions and we can influence.

The significance criteria have not changed for the FY24 year.

7. GHG emissions source inclusions and uncertainties

The GHG emissions sources included in this inventory were identified with reference to the methodology in the GHG Protocol (Scope 1 – 3) and ISO14064-1:2018 (Categories 1-6). As adapted from the GHG Protocol, these emissions were classified as follows:

- **Direct GHG emissions (Scope 1):** emissions from sources that are owned or controlled by the organisation.
 - Category 1:** direct GHG emissions and removals
- **Indirect GHG emissions (Scope 2):** emissions from the generation of purchased electricity, heat and steam consumed by the organisation.
 - Category 2:** Indirect GHG emissions from imported energy
- **Indirect GHG emissions (Scope 3):** emissions that occur as a consequence of the organisation’s activities but from sources not owned or controlled by the organisation.
 - Category 3:** Indirect GHG emissions from transportation
 - Category 4:** Indirect GHG emissions from products an organisation uses
 - Category 5:** Indirect GHG emissions (use of products from the organisation)
 - Category 6:** Indirect GHG emissions (other sources)

Table 6 provides detail on emissions sources included in the GHG emissions inventory, an overview of how activity data was collected for each emissions source, and an explanation/assessment of any uncertainties or assumptions made. Please note that no indirect emissions were reported for Category 5 and Category 6.

A calculation methodology has been used for quantifying the emissions inventory using emissions source activity data multiplied by emission or removal factors. All emission factors were sourced from the Ministry for the Environment’s 2024 Measuring Emissions: A Guide for Organisations.

Table 6: GHG emissions sources included in the inventory.

Group/Business unit	GHG emissions source	GHG emissions level scope	Data source	Data collection unit	Uncertainty (description)
All Council	Wastewater Biogenic	Scope 1 Category 1	WWTP daily inflow data was extracted from the MPDC SCADA system for the 5 WWTP's. Provided by:- 3 Waters Asset Engineer	m ³	The data is from daily inflow meters that are assumed to be accurate. Biogenic emissions are based on MfE emission factors for Average WWTP. These have an error of +/- 40%. Consider developing specific carbon models for each WWTP site.
All Council	Diesel (Fleet) Petrol(Fleet)	Scope 1 Category 1	Fuel used by Council's fleet was extracted by from BP reporting and provided on request by Z. Data collated by:- Power Solutions Ltd	Lt	Low It is assumed the supplier reports are complete and accurate for fleet vehicles.
All Council	Diesel (Stationary)	Scope 1 Category 1	Diesel used by Council's onsite uses e.g. generators and large plant. Collated from financial transaction records by:- Graduate Policy Advisor	Lt	Low It is assumed the financial reports are complete and accurate for bulk diesel deliveries.
All Council	Natural Gas	Scope 1 Category 1	Used for pool heating at Swimzone Morrinsville and domestic hot water Waharoa Aerodrome	kWh	Very Low.

Group/Business unit	GHG emissions source	GHG emissions level scope	Data source	Data collection unit	Uncertainty (description)
			All natural gas invoices are loaded onto Energypro. Data was collated by:- Power Solutions Ltd		Confident we have data for all meters.
All Council	LPG	Scope 1, Category 1	Financial transaction data was sourced by:- Financial Assistant - Accounts Payable	kg	Medium.
All Council	Agriculture(Fertiliser)	Scope 1, Category 1	Used on Council parks Sourced by:- Senior Policy Advisor	kg	Medium
All Council	Electricity	Scope 2 Category 2	All electricity invoices are loaded onto Energypro. Data was collated by:- Power Solutions Ltd	kWh	Very Low. Confident we have data for all meters.
All Council	Travel - Flights	Scope 3 Category 3	Data was provided by Corporate Traveller. Collated by:- Graduate Policy Advisor	P km	Medium
All Council	Travel - Accommodation	Scope 3 Category 3	Data was provided by Corporate Traveller. Collated by:- Graduate Policy Advisor	L	Medium
All Council	Electricity Transmission Losses	Scope 3, Category 4	Based on electricity consumption. All electricity invoices are loaded onto Energypro. Data was collated by:- Power Solutions Ltd	kWh	Very Low. Confident we have data for all meters.

Group/Business unit	GHG emissions source	GHG emissions level scope	Data source	Data collection unit	Uncertainty (description)
All Council	Waste	Scope 3, Category 4	Waste Management Ltd are sole service provider and supplied all MPDC transaction records for FY24. Data provided by:- Waste Management	kg	Low
Staff FTE / Budget	KPI data		FTE and budget data was provided by:- Senior Policy Advisor	FTE Nos/\$'s	Low
Liability		Scope 1, Category 1			Data was unavailable. 1. Obtain refrigerant types and quantities for HVAC and refrigeration plant located at Council facilities for the FY21 year. 2. Update each year.

8. GHG emissions source exclusions

Matamata Piako District Council recognises the extent of Scope 3 emissions can be significant. We have chosen to declare the following notable emissions sources that have been excluded from the emissions inventory.

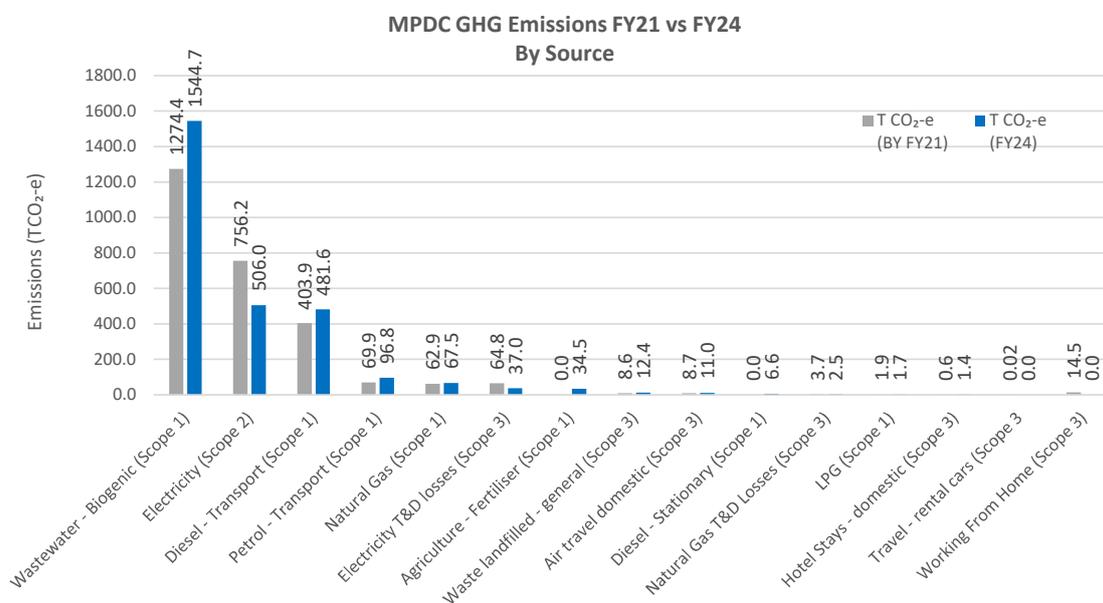
Table 7: GHG emissions sources excluded from the inventory

Business unit	GHG emissions source/sink	GHG emissions level scope	Reason for exclusion
All Council	Materials (Concrete, Steel, Aluminium)	Scope 3	The quantity of materials is not monitored on a regular basis. The cost and effort of obtaining the information retrospectively was considered too high.
All Council	Refrigerant	Scope 3	Staff were not able to provide records of refrigerant replacement or holdings for this reporting period. This information should be reported in future.
All Council	Indirect Services	Scope 3	Council should start to investigate the indirect emissions associated with services supplied to Council. Further information may be provided in the next GHG Inventory report.

9. GHG emissions calculations and results

GHG emissions for the organisation for this measurement period are provided in the GHG Inventory summary section at the start of this report. Figure 6 compares emissions by general activity or source.

Figure 3: FY24 GHG Gross emissions by source (TCO₂e)



Wastewater

Similar to the FY21 Base Year GHG Inventory, the largest emission source in FY24 was biogenic emissions from Council's five wastewater treatment plants totalling 1,545 TCO₂e that compares to 1,274 TCO₂e in FY21. The calculation used for these emissions is based directly on the wastewater treatment volumes.

Detailed modelling of the wastewater treatment process would yield more accurate data and take into account process changes or new plant if designed to deliver reductions in biogenic emissions.

Electricity

The second largest emission source is electricity that reduced from 756.2 TCO₂e in FY21 to 506.0 TCO₂e in FY24. Electricity is used for many applications, and some of Council's largest loads include wastewater treatment plants, streetlighting, water treatment plants, offices and pools. Electricity consumption reduced by 6.9% in FY24 and the electricity emissions factor also reduced. The latest available emissions factor for grid electricity reflects a reduction in the use of fossil fuel power generation. In the medium-term electricity emissions are expected to fall further as more renewable generation comes online reducing the electricity emissions factor.

Diesel and Petrol

The third largest emission source was diesel used for fleet vehicles

FY24 emissions from vehicle diesel use rose from FY21, increasing by 77.7 TCO₂e. This equated to an increase of 19% when compared to Base Year. Diesel is also used in stationary equipment such as generators located at the wastewater treatment plants.

Emissions from petrol vehicles also rose from 69.9 TCO₂e in FY21 to 96.8 TCO₂e in FY24 (+38%). Recent changes were made to the composition of the fleet including the introduction of hybrids. This should have a positive impact on future petrol use.

Other

Biogenic wastewater emissions, electricity, stationary diesel, and fleet fuels make up 98% of Council's operational emissions. Travel, fertiliser, waste to landfill and LPG use make up the remaining 2%.

Agriculture (Fertiliser)

Data for fertiliser use on parks and reserves was available for this FY24 Inventory report. This contributed 34.5 T CO₂e.

Key Performance Indicators

Council reports its operational emissions using two indicators, \$M revenue and number of Full Time Equivalent (FTE) staff. This is per Gross Emissions TCO₂e.

- Per FTE, emissions intensity increased from 9.85 TCO₂e in Base Year to 10.39 TCO₂e in FY24.
- Per \$M revenue, emissions reduced from 37.11 TCO₂e in Base Year to 31.22 TCO₂e in FY24.

10. Liabilities

10.1 GHG stocks held

HFCs, PFCs and SF₆ represent GHGs with high global warming potentials. Their accidental release could result in a large increase in emissions for the reporting period. Therefore, any GHG stocks should be included in the greenhouse gas emissions inventory summary section at the start of this report to identify significant liabilities and implement procedures for minimising the risk of their accidental release.

Table 8: HFCs, PFCs and SF₆ GHG emissions and liabilities.

GHG gas	Amount held - start of reporting period	Amount held - end of reporting period	Potential Liability tCO ₂ e
Refrigerant	Not Reported	Not Reported	0
Diesel Fuel Tanks	Not Reported	Not reported	0

10.2 Land-use change

Organisations that own land subject to land-use change may achieve sequestration of carbon dioxide through a change in the carbon stock on that land. If a sequestration is claimed, this also represents a liability in future years should fire, flood or other management activities release the stored carbon. See Appendix 1, Table 11 & 12.

11. References

International Organization for Standardization. ISO14064-1:2018. Greenhouse gases – Part 1: *Specification with guidance at the organisation level for quantification and reporting of greenhouse gas GHG emissions and removals*. Geneva: ISO.

World Resources Institute and World Business Council for Sustainable Development. 2004. *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard* (revised). Geneva: WBCSD.

Appendix 1 – Supplementary Data

Tables 9 to Table 15 summarise the greenhouse gas (GHG) emissions for Matamata Piako District Council covering the financial year July 2023 to June 2024 as per reporting guidance from the GHG Protocol. Total gross emissions were 2,803.8 TCO₂e. This inventory report is part of the framework for ongoing repeatable data collection which will allow Council to develop carbon reduction initiatives and measure progress over time.

Table 9: GHG Gross emissions data summary.

Component Gas (expressed as TCO ₂ e)								
FY24	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	Total TCO ₂ e	Percent By Scope
Scope 1 ¹	643	735	856	-	-	-	2,234	80%
Scope 2 ²	487	18	1	-	-	-	506	18%
Scope 3 ³	47	16	0	-	-	-	63	2%
Total	1,177	769	857	-	-	-	2,803	100%

Table 10: Biogenic Emissions

Source	Quantity (m ³)	Biogenic Emissions TCO ₂ e
Morrinsville Wastewater Treatment Plant	2,100,914	879
Matamata Wastewater Treatment Plant	832,169	348
Te Aroha Wastewater Treatment Plant	707,441	296
Waihou Wastewater Treatment Plant	27,984	12
Tahuna Wastewater Treatment Plant	21,741	9
Total	3,690,249	1,545

Table 11: Forestry

Source	Quantity	TCO ₂ e
	0.0	0.0
Net balance	0.0	0.0

¹ **Scope 1 - Direct** GHG emissions from sources that are owned or controlled by the company.

² **Scope 2 - Indirect** GHG emissions from the generation of purchased electricity, heat and steam consumed by the company.

³ **Scope 3 - Indirect** GHG emissions that occur as a consequence of the company's activities but from sources not owned or controlled by the company.

Table 12: GHG stock liability (refrigerants and diesel storage)

Source	Unit	Quantity	Potential Liability TCO ₂ e
Refrigerant 1	kg	Not Reported	Not Reported
Diesel Fuel Tank	lt	Not Reported	Not Reported

Table 13: Forestry liabilities

Type of sequestration	Liability TCO ₂ e
Contingent liability (carbon sequestered since base year)	0.0

Table 14: Renewable electricity generation on-site

Renewable generation on-site	kWh generated	TCO ₂ e avoided
Solar PV (Matamata Admin Building)	12,949	0.9

Table 15: Emissions per KPI

KPI	Quantity		Gross TCO ₂ e / KPI	
	BY FY21	FY24	BY FY21	FY24
Full Time Employees	271	267	9.85	10.50
Revenue \$M	71.958	89.819	37.11	31.22

7 Pūrongo me whakatau | Decision Reports

7.3 Delegations - Addition of Land Transport Act 1998

CM No.: 2963967

Te Kaupapa | Purpose

The purpose of this report is to seek Council approval for the amendment of the Delegation Register 2025, to include the Land Transport Act 1998, which will provide delegations to the CEO, the power of parking wardens, which will then be sub-delegated, by the CEO to the appropriate staff.

Rāpopotonga Matua | Executive Summary Under the Local Government Act 2002, Council may delegate its statutory powers and its functions to a committee or other subordinate decision-making body, or member or officer of the local authority. The Delegation Policy and Delegation Register provides the framework for this and illustrates all the delegations made to staff across multiple legislations.

Tūtohunga | Recommendation

That:

1. The information be received, and
2. Council delegated the CEO the following powers under the Land Transport Act 1998 and any rules and regulations made under that Act:
 1. Section 128D and 128E – To appoint parking wardens under section 128D and issue warrants under section 128E.
 2. General – To take enforcement action (including any prosecution) under this Act, and these rules and regulations, together with the power to make any decision pertaining to such an action, and
3. Council recognises the CEO will sub delegate these powers to the appropriate staff.

Horopaki | Background

As approved on 30 October 2024, Council provided the Chief Executive Officer (CEO) the ability to sub-delegate as necessary powers required for staff. The addition of the Land Transport Act 1998 (Act) is new to the register and therefore Council approval is required before any further CEO sub-delegations can be made.

The Land Transport Act 1998 serves several key purposes:

- Regulation of Road Safety: It establishes rules and responsibilities for all participants in the land transport system to ensure safety on the roads. This includes licensing drivers, ensuring vehicles are safe, and setting limits on alcohol and drug use for drivers.
- Compliance and Enforcement: The Act outlines the duties of drivers and other road users to comply with directions from enforcement officers and to avoid reckless or dangerous behaviour.
- Implementation of International Agreements: It enables New Zealand to implement international agreements related to road safety and land transport.

- **Management of Heavy Vehicles:** It includes specific provisions for the operation of heavy motor vehicles, such as avoiding overloading and adhering to dimension requirements.
- **Accident Reporting and Investigation:** The Act mandates the reporting of accidents and provides guidelines for the investigation of transport incidents.

Overall, the Act aims to create an efficient, effective, and safe land transport system in the public interest.

The New Zealand Road Code outlines ‘where not to park’. Drivers on New Zealand (NZ) roads should be aware of the rules around parking.

<https://www.nzta.govt.nz/roadcode/general-road-code/about-driving/stopping-and-parking/where-not-to-park/>

After an accessibility audit carried out in 2021-2023, MPDC is working hard on improving accessibility across the district, improving journeys for those who get around on foot, push prams or use mobility aids. <https://www.mpdc.govt.nz/component/content/article/113-news-a-events/projects/4281-morrinsville-accessibility-improvements?Itemid=647>

The Community Protection and Compliance Team mainly receive parking complaints in relation to vehicles blocking footpaths. While we currently try to contact the alleged offender and send letters to the vehicle owners, there is nothing further we can do at the moment, if they continue to break the rules.

Most councils have delegated to staff the ability to issue infringement notices if nationwide parking rules are not being adhered to. Some Councils have gone further and created specific bylaws such as parking time limits in certain areas. The delegation sort in this report is only for the CEO (and then sub delegated to appropriate staff) to be delegated with the established nationwide infringement types.

Ngā Take/Kōrerorero | Issues/Discussion

This report requests that the CEO (and then sub delegated to appropriate staff) be warranted as ‘parking wardens’. The term ‘parking warden’ is a technical term for someone who can issue infringement notices for parking offences. It is proposed at this stage, to utilise existing staff resources and therefore there will be no proactive monitoring of parking non-compliances, we will rely on a complaints based approach. There is also no system/bylaw in place to deal with timed parking, and therefore this activity is outside the scope of this report however it could be explored in future if there was a desire to do so.

It is noted that while the police have the ability to issue parking infringements, these matters are unlikely to be high on their priority given the matters they deal with and the limited resources. Therefore, if staff are warranted as parking wardens, we can undertake this function to support the overall purpose of the Act.

Section 128D allows for the appointment of parking wardens and section 128E allows for warrants to be issued to the appointed staff members.

If the delegation was granted, warranted staff would be alerted to a parking issue and as per the Enforcement Policy would carry out an education approach first, if the behaviour continued they would be able to use an infringement notice to gain compliance.

Below is the nationwide infringement list.

Warrant and Certificate of Fitness	
C101	No evidence of current Warrant of Fitness \$200
C201	No evidence of current Certificate of Fitness \$600

Special vehicle lane	
D719	Unauthorised use of special vehicle lane \$150
Parking	
P101	Parked within an intersection \$100
P102	Parked within 6 metres of an intersection \$100
P103	Parked near corner bend rise \$70
P104	Parked on or near a pedestrian crossing \$100
P105	Parked in prohibited area \$70
P106	Parked over the time limit \$20 - \$97
P107	Parked in area of broken yellow line \$100
P108	Parked in area reserved for hire or reward vehicles \$100
P109	Parked within 6m indicated bus stop \$70
P110	Parked obstructing vehicle entrance \$70
P111	Parked near fire hydrant \$70
P112	Parked between fire hydrant and road marking \$70
P113	Double parked \$100
P114	Incorrect kerb parking - left side of road \$70
P115	Parked on footpath or cycle path \$70
P116	Parked a trailer on a road for more than 5 days \$100
P117	Inconsiderately parked \$100
P118	Parked on a motorway \$255
P119	Parked on a loading zone \$70
P120	Incorrect angle parking \$70
P121	Parked on road when off road park available \$70
P124	Park wrong way one way street \$70
P127	Parked on a flush median or traffic island \$70
P128	Parked in a special vehicle lane \$100
P129	Parked on a level crossing \$255
P130	Parked near a level crossing \$255
P131	Angle parked goods vehicle during hours of darkness \$100
P132	Left passenger service vehicle unattended in reserved stopping place \$100
P133	Incorrect kerb parking – one-way road \$70
P134	Parked on roadside grass plot, shrubs or flower beds \$70
P135	Parked unlawfully in a pick-up and drop-off area \$70
P136	Parked in an area reserved for charging electric vehicles \$100
P137	Parked in no stopping area \$100
P508	Parked in a clearway \$100
P969	Parked in area reserved for disabled persons \$750

Mōrearea | Risk

There is a low reputational risk that the community may believe that Council will begin actively enforcing all of the above listed provisions by patrolling the streets. However, this is not the case,

the approval of these delegations will enable warranted MPDC staff to have the tools to deal with complaints properly by keeping areas accessible to all and ensure vehicles park in the appropriate ways.

As with all infringements, there is a provision for the alleged offender to defend them if they feel the infringement is unfair or incorrect. Time in court prosecuting infringements could be a burden on the Council however, it is believed parking infringements will not be significant given our education first approach. This type of offence is relatively straight forward to prove and infringements can be withdrawn if needed.

The use of these powers will be subject to staff ensuring they follow the Enforcement Policy, have the correct approval if it involved a prosecution.

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

The addition of the Land Transport Act 1998 will provide the CEO the ability to sub delegate powers held within the Act as required.

Staff will also need to ensure that the use of these powers will follow the stipulated Enforcement Policy criteria.

Ngā Tāpiritanga | Attachments

There are no attachments for this report.

Ngā waitohu | Signatories

Author(s)	Ellie Mackintosh Rōia Legal Counsel	
	Ryan Johnston Pou Whakamaru Hapori, Tūtohu Community Protection and Compliance Manager	
Approved by	Ally van Kuijk Hautū Tipu me te Whakamatua General Manager Growth & Regulation	

7 Pūrongo me whakatau | Decision Reports

7.4 Approval for MPDC's submission to the RMA (Consenting and Other System Changes) Amendment Bill

CM No.: 2998691

Te Kaupapa | Purpose

The purpose of this report is to gain retrospective endorsement for a submission on the Resource Management (Consenting and Other System Changes) Amendment Bill by the Council's RMA Policy Team.

Rāpopotonga Matua | Executive Summary

The Council's RMA Policy Team recently submitted on the Resource Management (Consenting and Other System Changes) Amendment Bill. The Council has not yet formally endorsed the submission.

The objective of the Government's Resource Management (Consenting and Other System Changes) Amendment Bill is to "progress the Government priorities, including making it easier to consent new infrastructure, encouraging investment in renewable energy, and making medium-density residential standards optional for councils". In its submission, the Council provided qualified support for the Bill, but questioned the timing of the amendments given a proposed reform of the entire RMA that is signalled for later in 2025. Nathan Sutherland is in attendance to speak to the report and answer any questions.

Tūtohunga | Recommendation

That:

- The Council retrospectively endorses the submission on the Government's Resource Management (Consenting and Other System Changes) Amendment Bill.**

Horopaki | Background

In March 2024, the Government announced their RMA reform work programme, which they intended to achieve through three phases. The first phase saw the repeal of the Natural and Built Environment Act and the Spatial Planning Act. The second phase, currently underway, involves two streams of work. One stream was the introduction of fast track consenting. The other stream was the targeted amendment of the RMA that would occur through two bills to be released in 2024. The first of these bills was known as the Resource Management (Freshwater and Other Matters) Amendment Bill, which the Council made a submission on in June 2024.

The second Bill, being the Resource Management (Consenting and Other System Changes) Amendment Bill, was released for submission in late December 2024. The Ministry for the Environment advised that this Bill amends the Resource Management Act 1991 to progress Government priorities, including making it easier to consent new infrastructure, encouraging investment in renewable energy, and making medium-density residential standards optional for councils.

Members may recall that it had previously been reported that this second RMA amendment Bill would be accompanied by a large number of new and amended national policy statements that

were also to be open to a submission process, however this did not turn out to be the case. This has created a policy vacuum for the proposed changes which is discussed later in this report.

Not all the proposed changes in this Bill are relevant to MPDC's regulatory functions. The key proposals of interest to MPDC are systems improvements and matters related to natural hazards including:

- Changes to emergency provisions under the RMA – including introducing a regulation-making power for the Minister for the Environment to use in the event of an emergency or to assist recovery efforts.
- Clarifying and strengthening councils' ability to decline land use consents, or impose relevant conditions, where there is significant natural hazard risk.
- Amending the compliance regime to better deter offences under the RMA.
- Providing consenting efficiencies by clarifying the scope of further information requests, reducing the need for hearings where appropriate, and specifying that applicants can request to review draft consent conditions.
- Proposing one year consenting timeframe for certain types of infrastructure, and reducing the information requirements for requiring authorities.
- Proposing that if there is no further information required, that a hearing does not need to be held for a notified application.
- Proposing that the Minister can direct that a Local Authority undertake a plan change or variation to address any non-compliances with a national policy statement.
- Proposing that consideration can be given to an applicant's previous non-compliance under the RMA at the time of consent decision making.

Public submissions on the Bill were called for in December 2024, with the submission period closing 10 February 2024.

Ngā Take/Kōrerorero | Issues/Discussion

The Council's RMA Policy Team made a submission on the proposed Resource Management (Consenting and other System Changes) Amendment Bill. In its submission on the proposed Bill, the Council supported the practical improvements contained in the Bill and the opportunities it presented to create much needed efficiencies and cost reductions across the RMA system. It was acknowledged that the Bill intends to address user's immediate issues and concerns. For example, making changes to emergency provisions under the RMA, and clarifying and strengthening councils' ability to decline land use consents, or impose relevant conditions where there is significant natural hazard risk, while further legislative review takes place.

There was acknowledgement of the drive to make things faster and easier. However, it appears that there will be several unintended consequences in the current approach, which has the potential to impact adversely on both the regulatory functions carried out by the Council, and those parties making applications under the Act. There is a concern that some of the provisions proposed in the Bill, for example those related to hazards, have no policy context or guidance for those implementing the provisions and as such national direction documents should be developed. There was also concern expressed at the proposal to reduce the instances when hearings could be held as this would reduce the ability of parties to participate in decision making process.

Mōrearea | Risk

The submission itself is considered a low risk. The outcome of the submission to the Bill may result in future changes to the RMA in relation to the matters canvassed in the Bill. This will have implications for both the applicants and the administration of related development within the

district. As the authority that will be responsible for administering, monitoring and enforcing any resource consents or designations it is important that the Council has as much involvement in the formulation of changes to the RMA and resulting consent process as possible.

Ngā Whiringa | Options

Given the Council's RMA Policy team has already submitted on the Resource Management (Consenting and other System Changes) Amendment Bill, there are two options available to the Council. These are:

Option 1: Retrospectively endorse the submission on the proposed Resource Management (Consenting and Other system Changes Amendment Bill.

Option 2: Do not endorse the submission and direct staff to withdraw the submission that has not been endorsed.

Recommended option

Option 1: Retrospectively endorse the submission on the proposed Resource Management (Consenting and Other System Changes) Amendment Bill. In principle, the proposal could have positive ramifications for the district. However, it is considered that the delivery of this project needs some significant changes. Therefore, it is important that the Council makes its opinions and preferences known through the submission process, and ultimately has a hand in shaping the outcome of any future legislation.

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

This proposal will have some form of legal and policy impact on the Council. The Resource Management (Consenting and Other System Changes) Amendment Bill will ultimately override many current RMA provisions. Some of the provisions are being proposed in a policy vacuum, for example the hazard provisions, which at the time of writing are not subject to national guidance through a national policy statement. This could potentially lead to the inconsistent administration of these provisions within councils and/or between adjacent districts which may have the unintended consequence of increasing the hazard risk. Lack of guidance also has the potential for confusion and contradiction between applicants and Council as they apply for and process resource consent applications or notice of requirements.

Ngā Pāpāhonga me ngā Whakawhitiwhitinga | Communications and engagement

Public submissions on the Bill closed on the 10 February 2025. The Ministry for the Environment has not provided any further information with regard the number of submitters or when the hearing process will commence.

Ngā Tāpiritanga | Attachments

- A. Matamata-Piako District Council Submission to Resource Management (Consenting and Other System Changes) Amendment Bill (*Under Separate Cover*)
- B. Appendix 1 MPDC Submission to the RMA (Consenting and Other System Changes) Amendment Bill (*Under Separate Cover*)

Ngā waitohu | Signatories

Author(s)	Carolyn McAlley Kaiwhakamahere Rautaki RMA Matua Senior RMA Policy Planner	
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Approved by	Nathan Sutherland Kaiārahi Rautaki RMA Team Leader RMA Policy	
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8 Ngā Pūrongo Whakamārama | Information Reports

8.1 Civic Financial Limited Statement of Intent for 2025

CM No.: 2988629

Te Kaupapa | Purpose

The purpose of this report is to inform Council of the Civic Financial Services Limited Statement of Intent for 2025.

Rāpopotonga Matua | Executive Summary

Civic Financial Services Limited have provided their Statement of Intent for 2025 for Council's information.

Tūtohunga | Recommendation

That:

1. The information be received.

Horopaki | Background

Civic Financial Services Limited (Civic) is the trading name for the New Zealand Local Government Insurance Corporation Limited. Civic provides superannuation services for the local government sector, as well as administration services to client boards (Local Authority Protection Programme, Riskpool, Civic Liability Pool and Civic Property Pool).

Civic has 73 shareholders, comprising of 72 local authorities and TrustPower (Manawa Energy). Matamata-Piako District Council (Council) holds 1.09% shares in the company.

Civic has developed and updated their strategies to guide the future direction of the company, by focussing on positioning, promoting and protecting their brand as a trusted and preferred superannuation provider to the local government sector. The strategies utilised align with Civic's people-centric model, taking an approach which cares for members and their whānau and aims to maximise their retirement funds.

Ngā Take/Kōrerorero | Issues/Discussion

The key points from the Statement of Intent 2025 are:

- The primary source of income in 2025 will come from fees for providing superannuation administration for the local government sector through the SuperEasy KiwiSaver Superannuation Scheme and Local Government Superannuation Scheme.
- The Board's current policy is not to pay a dividend to shareholders. In 2020, at a Special General Meeting, it was agreed that funds should be used to reduce administration fees between the two superannuation schemes instead of paying shareholder dividends.
- Civic will reduce the base administration fee from the SuperEasy KiwiSaver Superannuation Scheme and Local Government Superannuation Scheme from 0.33% per annum to 0.32% per annum from 1 April 2025.

Civic Financial Services Limited has set the following performance measures for 2025:

1. We aim to provide superannuation and savings products and services to at least 90% of local authorities.
2. We plan to be retained as administration manager for the Local Authority Protection Programme, Riskpool, Civic Liability Pool and Civic Property Pool.

Civic will provide an audited, annual report for the 2024 year by 30 April 2025. Civic will also provide an unaudited report on the first half of 2025 by 30 September 2025.

Both of these reports will be provided to Council for information.

Mōrearea | Risk

An ongoing risk, and reported to Council on 13 December 2023, relates to New Zealand Mutual Liability Riskpool (Riskpool). Riskpool was a service offered by Civic Financial Services Limited and provided public liability and professional indemnity cover for participating councils. Riskpool is currently in run-off, with no new cover offered since 1 July 2017.

As reported on 13 December 2023, Council were advised of the call for additional contributions to be made which Council, alongside all participating councils, was required to fulfil as part of the process of winding up the company. This related to high cost claims and a Supreme Court decision relating to a claim between Napier City Council and Riskpool. This call amounted to \$94,180.00 plus GST.

There is the potential that further calls may be made in the future as member councils continue to share in the liability for contributions to cover shortfalls in any fund year. As at the time of writing this report, no further calls had been made.

Recommended option

It is recommended that Council note the Civic Financial Services Limited Statement of Intent for 2025.

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

Civic Financial Services Limited is exempt from being a Council Controlled Organisation (CCO) in accordance with section 6(4)(f) of the Local Government Act 2002 (LGA) and therefore, the requirements of CCO reporting. However, their Statement of Intent 2024 is reported formally to Council for information.

Local Government Act 2002 (LGA 2002) Decision-making requirements

Having regard to the decision making provisions in the LGA and Council's Significance Policy, a decision in accordance with the recommendations is assessed as having a low level of significance.

All Council decisions, whether made by the Council itself or under delegated authority, are subject to the decision-making requirements in sections 76 to 82 of the LGA. This includes any decision not to take any action.

Local Government Act 2002 decision making requirements	Staff/officer comment
Section 77 – Council needs to give consideration to the reasonable practicable	There are no available options to consider. The recommendation is for information to

options available.	be received.
Section 78 – requires consideration of the views of Interested/affected people	Consultation is not required.
Section 79 – how to achieve compliance with sections 77 and 78 is in proportion to the significance of the issue	This issue is assessed as having a low level of significance.
Section 82 – this sets out principles of consultation.	Consultation is not required.

Policy Considerations

To the best of the writer’s knowledge, this recommendation is not significantly inconsistent with nor is anticipated to have consequences that will be significantly inconsistent with any policy adopted by this local authority or any plan required by the LGA or any other enactment.

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

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

This report has no financial impact. Superannuation administration services are paid for by employees who have subscribed to the scheme.

Ngā Tāpiritanga | Attachments

[A↓](#). Civil Financial Services Ltd - Statement of Intent for 2025

Ngā waitohu | Signatories

Author(s)	Charlotte Walker Kaitohu Kaupapahere Paetahi Graduate Policy Advisor	
	Laura Hopkins Kaitohu Kaupapahere Mātāmua Senior Policy Advisor	
Approved by	Niall Baker Kaiārahi Tīma Kaupapahere Policy Team Leader	

18 December 2024

Don McLeod
Chief Executive
Matamata-Piako District Council
PO Box 266
TE AROHA 3342
dmcleod@mpdc.govt.nz

Kia ora Don

Civic Financial Services Ltd ('Civic') - Statement of Intent for 2025

Please find enclosed a copy of Civic's Statement of Intent for 2025.

The Company's major source of income in 2025 will come from providing superannuation administration services for the local government sector through the SuperEasy KiwiSaver Superannuation Scheme and Local Government Superannuation Scheme. Additional income will be derived from the services provided to the Local Authority Protection Programme, Riskpool, Civic Liability Pool and Civic Property Pool.

In 2020, a Special General Meeting of the Company agreed that instead of providing dividends to shareholders, future surplus funds should be applied to reduce the administration fees for members of the SuperEasy KiwiSaver Superannuation Scheme and Local Government Superannuation Scheme.

For the sixth year in a row, we are again pleased to announce a further reduction in the schemes' base investment management fee. From 1 April 2025, the current rate of 0.33% per annum will reduce to 0.32% per annum.

We have updated the communication section incorporated in the Statement of Intent to keep you informed of the changes we have implemented as we strive to improve the information provided to our members.

Thanks for your continued support, I look forward to working with you in 2025.

Ngā mihi



Charlie Howe
Chief
Executive
Email: charlie.howe@civicfs.co.nz



Civic Financial Services Ltd Statement of Intent

For the year to 31 December 2025

Item 8.1

Attachment A



Contents

1.0	What we do	3
2.0	Mission Statement	3
3.0	Financial Projections	3
4.0	Performance Measures	4
5.0	Reporting to Shareholders	4
6.0	Transactions with Related Parties	5
7.0	Member Communication	5

Item 8.1

Attachment A

1.0 What we do

- 1.1 We provide superannuation services for the local government sector through our SuperEasy KiwiSaver Superannuation Scheme and Local Government Superannuation Scheme.
- 1.2 We also provide high-quality, low-cost administration services to our client boards (Local Authority Protection Programme, Riskpool, Civic Liability Pool and Civic Property Pool).

2.0 Mission Statement

- 2.1 Civic Financial Services Ltd ('Civic') will be a trusted and preferred administration and financial services provider to the local government sector:
 - Dedicated to our shareholders.
 - Committed to our members.
 - A sound and successful business.

3.0 Financial Projections

- 3.1 Our primary source of income in 2025 will come from fees for providing superannuation administration for the local government sector through the SuperEasy KiwiSaver Superannuation Scheme and Local Government Superannuation Scheme.
- 3.2 We also receive income from providing administration, accounting and other services to the Local Authority Protection Programme, Riskpool, Civic Liability Pool and Civic Property Pool.
- 3.3 In addition, we will derive income from returns on our investments.
- 3.4 The Board's current policy is not to pay a dividend to our shareholders. It was agreed at a Special General Meeting in 2020 that the funds which could otherwise be provided as dividends to shareholders should be used to reduce the administration fees applied to our two superannuation schemes.
- 3.5 Fee reduction: We will reduce the SuperEasy KiwiSaver Superannuation Scheme and Local Government Superannuation Scheme base administration fee from 0.33% per annum to 0.32% per annum from 1 April 2025.

3.6 Financial projections for the years 2025 to 2027 are:

	2025 \$000's	2026 \$000's	2027 \$000's
Administration Income	3,270	3,441	3,569
Investment Income	425	386	394
Total Revenue	3,695	3,827	3,963
Expenses	3,561	3,698	3,780
Surplus before tax	134	129	183
Surplus after tax	96	93	132

Note - these are projections, not firm predictions.

4.0 Performance Measures

- 4.1 We aim to provide superannuation and savings products and services to at least 90% of local authorities.
- 4.2 We plan to be retained as administration manager for the Local Authority Protection Programme, Riskpool, Civic Liability Pool and Civic Property Pool.

5.0 Reporting to Shareholders

- 5.1 We will provide an audited report for the 2024 year by 30 April 2025. The report will contain a review of our operations during the year and audited annual accounts.
- 5.2 We will provide a report on the first half of 2025 by 30 September 2025. The report will contain a review of our operations during the half-year and unaudited half-yearly accounts.

6.0 Transactions with Related Parties

- 6.1 Civic has 73 shareholders, comprising 72 local authorities and TrustPower.
- 6.2 Local Government Superannuation Trustee Limited and Local Government Mutual Funds Trustee Limited are wholly owned subsidiaries of Civic. Because it is sharing management resources, the Local Authority Protection Programme, Riskpool, Civic Liability Pool and Civic Property Pool are also considered to be related parties to Civic.
- 6.3 Transactions with shareholder members include risk-financing services and superannuation and savings-related financial services.
- 6.4 Charges to and from shareholder members will be made for services provided as part of the normal trading activities of Civic and its subsidiaries. All transactions with shareholder members are made on a purely commercial basis.

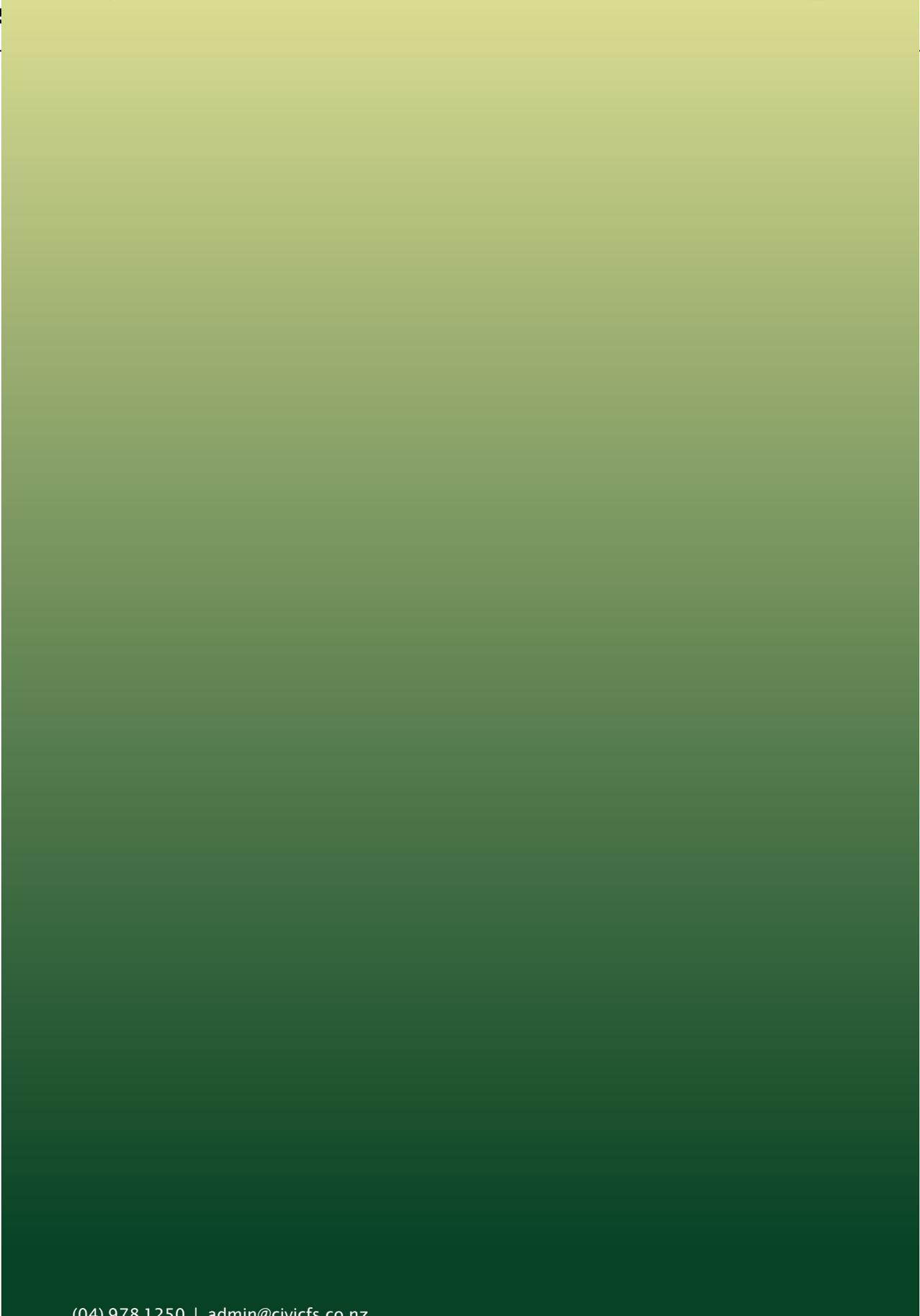
7.0 Member Communication

- 7.1 We will continue to update our strategy which guides the future direction of Civic by focusing on three key areas; positioning, promoting and protecting our brand as a trusted and preferred superannuation provider to the local government sector. This strategy is consistent with Civic's people-centric model, an approach that cares about its members and their whānau and aims to maximize their retirement funds.
- 7.2 This has involved reviewing Civic's processes and product information to ensure it follows the BRACS formula: Believable, Relevant, Actionable, Compelling and Simple.
- 7.3 Our recently revamped Electronic Direct Mail newsletter has been very successful with lots of positive feedback from our members. We are also growing the attendance at our lunchtime Webinars for members.
- 7.4 Our second member survey was very successful with a 26% lift in participation compared to the previous survey and overall membership satisfaction remained extremely high at 87.34%. Despite this, more education is clearly needed around the benefits of our superannuation products and how members' investments are managed. We have taken this on board.
- 7.5 In early 2025, we will announce the delivery of our inaugural APP for our superannuation schemes. The APP will allow members instant access to their scheme information and balances and further enhance our communication with them.



Item 8.1

Attachment A



(04) 978 1250 | admin@civicfs.co.nz

8 Ngā Pūrongo Whakamārama | Information Reports

8.2 Six Month Report: July - Dec 2024

CM No.: 2998736

Te Kaupapa | Purpose

To provide an update on the financial and non-financial performance for the six months of July to December 2024.

Rāpopotonga Matua | Executive Summary

This report shows the financial and non-financial performance of Council against the targets set out in the 2024-34 Long Term Plan. The report is attached. This report is not externally audited, but provides an interim update and highlights potential areas of risk prior to the final Annual Report.

Tūtohunga | Recommendation

That:

1. Council receives the Six Month Report 2024.
2. Council provides feedback if desired [*feedback to be specified*].

Horopaki | Background

Council is required to produce an Annual Report by 31 October each year under the Local Government Act 2002 (LGA) and report on its financial and non-financial performance. The Annual Report is externally audited each year.

The Six Month report is produced by staff each year to provide an indication on how Council has performed between July and December 2024. This report is not required to be produced under legislation, and is not externally audited. The report is produced to maintain good practice and a 'no surprises' approach.

Each year, Council's survey provider contacts residents in the district to gauge how well it is delivering a range of services, and what can be improved going forward. Key Research is Council's provider as of 2024/25 and will conduct the customer survey until 2026/27. Key Research invite around 100 residents to share their views each quarter (400 per year) via post, with each letter containing a link to the online survey and a unique code allowing residents to access the survey. Residents can also opt to fill out a hard copy survey. The six month report survey results reflect a sample size of 206 respondents.

Each survey question has a 10-point scale, with 1 being the lowest and 10 being the highest.

Following the development of the Long Term Plan 2024-34, Council resolved to remove the 'neither/nor' option in the survey. Dissatisfaction is counted as 1 – 5 and satisfaction is counted as 6 – 10 and there is a separate 'don't know' option available for respondents which is excluded from the final results for accuracy. The satisfaction results will therefore differ from previous years Annual Reports.

Ngā Pāpāhonga me ngā Whakawhitiwhitinga | Communications and engagement

An Audit engagement plan for the 2024/25 Annual Report audit process is being developed. A draft plan is expected to be received by staff in February/March, and will be brought to the Committee at the next meeting. The plan will include the Annual Report work programme and the expected date of adoption for the 2024/25 Annual Report.

Ngā Tāpiritanga | Attachments

[A↓](#). Six Month Report 2024

Ngā waitohu | Signatories

Author(s)	Olivia Picard Kaitohu Kaupapahere Paetahi Graduate Policy Advisor	
Approved by	Niall Baker Kaiārahi Tīma Kaupapahere Policy Team Leader	
	Kelly Reith Hautū Tāngata, Kāwana me ngā Hononga Group Manager People, Governance & Relationships	



on track

te kaunihera ā-rohe o
matamata-piako
district council

PŪRONGO E ONO MARAMA SIX MONTH REPORT JULY – DECEMBER 2024



<input checked="" type="checkbox"/>	On track
<input type="checkbox"/>	Not on track
<input type="checkbox"/>	Not achieved

CONTENTS

NGĀ INENGA MAHI PERFORMANCE MEASURES	3
TE PŪTEA FINANCIALS	18
TE RĀPOPOTONGA Ā-PŪTEA FINANCIAL SUMMARY	18
NGĀ PĀNUI Ā-PŪTEA FINANCIAL STATEMENTS	26

INTRODUCTION

The Six Month Report shows how Council is tracking toward achieving its financial and non-financial targets that were set out in the 2024-2034 Long Term Plan (LTP). This report is not externally audited and is not formally adopted by Council.

The non-financial measures are set every three years in the LTP across eight different Council activity groups. There are 58 measures in total. Of these, four measures are not on track, ten measures do not have data available as the data is collected annually, and forty-four are on track.

Each year, Key Research surveys around 400 residents on behalf of Council. The survey helps Council understand how well it is meeting levels of service, and identify areas that are performing well, and areas that could be improved. Around 100 residents are invited to partake in the survey each quarter, and receive an invitation in the post. The letter contains a unique code that is used to access the survey online. Each quarter, Key Research collates and analyses the data each quarter and provides Council a quarterly report with the anonymous responses. The results in this report are weighted from a sample size of 206 respondents.

During the development of the Long Term Plan 2024-34, Council resolved to change the survey scale and remove the 'neither, nor' option in an effort to get a better understanding of satisfaction in the community. The survey provides a 10-point scale for each question, with 1 being very dissatisfied, and 10 being 'very satisfied', and a separate 'don't know' option. Satisfaction is measured as 6-10 and dissatisfaction is measured as 1-5. Previously, satisfaction was measured on a 5-point scale with satisfaction counted as 4-5, dissatisfaction counted as 1-2, and 3 counting as 'neither, nor'. The removal of the 'neither, nor' option may impact comparability with previous results.

<input checked="" type="checkbox"/>	On track
<input checked="" type="checkbox"/>	Not on track

NGĀ INENGA PERFORMANCE MEASURES



<input checked="" type="checkbox"/>	On track
<input type="checkbox"/>	Not on track
<input type="checkbox"/>	Not achieved

Ngā wāhi māna me ngā rawa ā-hapori (hui katoa) Community Facilities and Property			
Ngā Urupā Cemeteries			
Cemeteries will be maintained to a high standard			
Measure	Target	July – Dec 2024	July – Dec 2023
The percentage of people who have visited a Council cemetery in the last year who are satisfied/very satisfied with the cemeteries	80% or more satisfied/very satisfied	<input checked="" type="checkbox"/> 93%	<input checked="" type="checkbox"/> 91%
Te whakahaere i te whare me ngā rawa Housing and Property			
We will provide housing that meets the needs and expectations of elderly persons housing tenants			
Measure	Target	July – Dec 2024	July – Dec 2023
The percentage of tenants who are satisfied/very satisfied with the elderly persons housing	80% or more satisfied/very satisfied	This data will be collected in April/May 2025	N/A
Elderly Persons Housing will be well utilised			
Measure	Target	July – Dec 2024	July – Dec 2023
The percentage of elderly persons housing which is occupied.	95% or more	<input checked="" type="checkbox"/> On track	<input checked="" type="checkbox"/> On track
Ngā wharepukapuka Libraries			
Our library services will be accessible to the community			
Measure	Target	July – Dec 2024	July – Dec 2023
The total number of visits made by persons/individuals annually to the district's libraries or virtually (library website, catalogue app, and social media accounts).	Increase of at least 5% of the 5 year average	<input checked="" type="checkbox"/> 91,893	<input checked="" type="checkbox"/> 74,211
<i>During the first six months, there were 180,961 visitors to our libraries both online and in-person. This result includes online visitors as counted by Facebook Reach that measures visitors to the library social media pages, which has significantly increased the result. This result is an increase of at least 5% of the 5 year average 91,893.</i>			
Our library services will meet community needs and expectations			
Measure	Target	July – Dec 2024	July – Dec 2023
The percentage of users satisfied/very satisfied with library services.	90% or more satisfied/very satisfied	<input checked="" type="checkbox"/> 98%	<input checked="" type="checkbox"/> 95%

Item 8.2

Attachment A

<input checked="" type="checkbox"/>	On track
<input type="checkbox"/>	Not on track
<input type="checkbox"/>	Not achieved

Ngā pāka rēhia me ngā wāhi wātea Parks and Open Spaces			
We will provide good quality sports fields to meet the needs and expectations of users			
Measure	Target	July – Dec 2024	July – Dec 2023
The percentage of users satisfied/very satisfied with sports fields	80% or more satisfied/very satisfied	<input checked="" type="checkbox"/> 90%	<input checked="" type="checkbox"/> 80%
We will provide good quality parks and reserves to meet the needs and expectations of users			
Measure	Target	July – Dec 2024	July – Dec 2023
The percentage of users satisfied/very satisfied with parks and reserves.	80% or more satisfied/very satisfied	<input checked="" type="checkbox"/> 88%	<input checked="" type="checkbox"/> 84%
Our public playgrounds will be safe			
Measure	Target	July – Dec 2024	July – Dec 2023
The assessment score from the annual external safety audit.	90% or more	Measured annually	Measured annually
Ngā puna me ngā puna waiariki Pools and Spas			
We will provide well maintained pool facilities in the district that meet community needs and expectations			
Measure	Target	July – Dec 2024	July – Dec 2023
The percentage of users satisfied/very satisfied with pool facilities	80% or more satisfied/very satisfied	<input checked="" type="checkbox"/> 83%	<input type="checkbox"/> 79%
We will promote and encourage our community to use our pool facilities			
Measure	Target	July – Dec 2024	July – Dec 2023
The number of customers using our pool facilities will be maintained.	Visitor numbers will be within 5% of the 5 year average	<input checked="" type="checkbox"/> 70,704	<input checked="" type="checkbox"/> 75,305
<i>During the first six months of the financial year, we had a total of 69,954 visitors to our pools and spas. This means the visitor numbers for our pools are on track to be within 5% of the five-year average of 70,704.</i>			
Ngā whareiti tūmatanui Public toilets			
Our public toilets will be maintained to acceptable standards			
Measure	Target	July – Dec 2024	July – Dec 2023
The number of complaints received regarding dissatisfaction with the cleanliness of public toilets.	≤20 complaints about cleanliness per year.	<input type="checkbox"/> 11	<input type="checkbox"/> 14
Ngā wāhi māna Community Venues			
We will promote and encourage the community to use our community venues			
Measure	Target	July – Dec 2024	July – Dec 2023
The number of event centre bookings.	The number of bookings maintained at 2022/23 levels (2,703).	<input checked="" type="checkbox"/> 1,375	New measure

<input checked="" type="checkbox"/>	On track
<input type="checkbox"/>	Not on track
<input type="checkbox"/>	Not achieved

Item 8.2

Attachment A

Te rautaki me te whakawhitiwhititi kōrero Strategy and Engagement			
Te ārai mate whawhati tata Emergency Management			
We will be prepared to assist the community in the event of an emergency			
Measure	Target	July – Dec 2024	July – Dec 2023
The evaluation of an annual exercise (or Emergency Operations Centre (EOC) activation within 6 months of a planned exercise) as a measure of effectiveness of training.	Increasing trend to the mid-range of “advancing” capability	Measured annually	Measured annually
<i>An exercise is planned for May 2025.</i>			
Ngā pāpāhonga me ngā takahanga o te wā Communications and Events			
We will hold and/or support events – providing opportunities for people to connect, learn and reflect on our history			
Measure	Target	July – Dec 2024	July – Dec 2023
The number of events held and/or supported by Council annually.	At least six community events annually	<input checked="" type="checkbox"/> On track	New measure
We will continue to invest in our digital strategy to improve online services to our customers, achieve greater organisational efficiency, and improve access to data			
Measure	Target	July – Dec 2024	July – Dec 2023
The number of digital enablement projects delivered as identified in the Digital Strategy.	Minimum of three digital enablement projects delivered annually	<input checked="" type="checkbox"/> On track	New measure
<i>The following projects are on track to be delivered by 30 June 2025: digital alcohol licensing forms, digital timesheets and water and wastewater customer request management forms available on field app.</i>			
Te ārahitanga ā-hapori Community Leadership			
Our Mayor and Councillors will demonstrate commitment to the democratic process			
Measure	Target	July – Dec 2024	July – Dec 2023
The attendance rate of Mayor and Councillors at ordinary Council meetings.	≥90%	<input checked="" type="checkbox"/> 95%	New measure
We will involve Tangata Whenua with Mana Whenua status in the decision making process			
Measure	Target	July – Dec 2024	July – Dec 2023
The percentage of Te Manawhenua Forum mō Matamata-Piako Forum members who complete the survey are satisfied/very satisfied that Tangata Whenua with Mana Whenua status are recognised and have	75% or more satisfied/very satisfied	Measured annually	Measured annually

<input checked="" type="checkbox"/>	On track
<input type="checkbox"/>	Not on track
<input type="checkbox"/>	Not achieved

meaningful involvement in decision-making.			
Ngā rautakinga me ngā mahere Strategies and Plans			
Our community will have the opportunity to participate in Council consultation processes			
Measure	Target	July – Dec 2024	July – Dec 2023
The percentage of the community satisfied that they have been provided with an opportunity to be involved in consultation processes.	48% or more satisfied/very satisfied (gradual increase by 1% per year)	<input checked="" type="checkbox"/> 73%	<input type="checkbox"/> 44%
We will maintain a District Plan that manages land use and development, and the protection of natural and physical resources of the district			
Measure	Target	July – Dec 2024	July – Dec 2023
The percentage of Changes and Variations to the District Plan that are processed within statutory timeframes	100% processed within statutory timeframes	<input checked="" type="checkbox"/> On track	New Measure
<i>We have one plan change that exceeded that statutory time frame (Decision within two years of notification) Private Plan Change 57-Calcutta Farms Ltd. The exceedance of time was due to the applicant requesting the plan change be put on hold however the applicant has subsequently withdrawn the application and is proposing to reapply. Therefore, the changes are considered to all be processed within statutory timeframes.</i>			
We are preparing for the impacts of climate change on our services and the community			
Measure	Target	July – Dec 2024	July – Dec 2023
The number of priorities of the climate change rivermap that have been progressed*.	4 out of 5 priorities have been progressed	<input checked="" type="checkbox"/> On track	New Measure
<i>Work is underway on the Water, Wastewater, Stormwater and Strategy workstreams. A total of six reports on the Climate Change Rivermap work programme have been presented to Council workshops and Committees in the period 1 July 2024 to 31 December 2024.</i>			

<input checked="" type="checkbox"/>	On track
<input type="checkbox"/>	Not on track
<input type="checkbox"/>	Not achieved

Item 8.2

Attachment A

Ngā rori Roothing			
We will provide a roading network that is safe for all users			
Measure	Target	July – Dec 2024	July – Dec 2023
The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number	Reduction in fatalities and serious injury crashes year on year	Measured annually	Measured annually
We will provide a roading network that is maintained and developed to provide smoothness and comfort			
Measure	Target	July – Dec 2024	July – Dec 2023
The average quality of ride on a sealed local road network, measured by smooth travel exposure.	95% or more	Measured biannually	Measured biannually
We will provide a roading network that is maintained and developed to provide smoothness and comfort			
Measure	Target	July – Dec 2024	July – Dec 2023
The percentage of the sealed local road network that is resurfaced.	6.7% or more	<input checked="" type="checkbox"/> 3.49%	<input type="checkbox"/> 2.37%
The surface condition of our footpaths will be maintained to an acceptable level of service			
Measure	Target	July – Dec 2024	July – Dec 2023
The percentage of footpaths within our district that fall within the level of service or service standard for the condition of footpaths that is set out in our relevant documents (such as our annual plan, activity management plan, asset management plan, annual works program or Long Term Plan).	95% or more within the acceptable level of service	N/A	N/A
<i>The last assessment was undertaken in 2021 and the next assessment is due in 2025/26. Data for this measure is collected every three years. This is a mandatory measure.</i>			
We will provide a reliable roading network and will respond to customer service requests in a timely manner			
Measure	Target	July – Dec 2024	July – Dec 2023
The percentage of customer service requests relating to roads and footpaths to that we respond-to within the	90% of urgent requests responded to within one working day	<input checked="" type="checkbox"/> 100%	<input checked="" type="checkbox"/> 100%

<input checked="" type="checkbox"/>	On track
<input type="checkbox"/>	Not on track
<input type="checkbox"/>	Not achieved

time frame specified in our Long Term Plan.	80% of non-urgent requests responded to within five working days	<input checked="" type="checkbox"/> 95%	<input type="checkbox"/> 75%
Our local roading network will meet community needs and expectations			
Measure	Target	July – Dec 2024	July – Dec 2023
The percentage of customers satisfied/very satisfied with the maintenance of Council's roading network.	60% or more satisfied/very satisfied	<input checked="" type="checkbox"/> 64%	New measure

<input checked="" type="checkbox"/>	On track
<input type="checkbox"/>	Not on track
<input type="checkbox"/>	Not achieved

Item 8.2

Attachment A

Te para me te whakahōu Rubbish and Recycling			
Our kerbside rubbish and recycling collection services will meet community needs and expectations			
Measure	Target	July – Dec 2024	July – Dec 2023
The percentage of users satisfied/very satisfied with kerbside rubbish and recycling collection services.	65% or more satisfied/very satisfied	<input checked="" type="checkbox"/> 73%	<input checked="" type="checkbox"/> 66%
Our transfer stations will allow for the reuse and recovery of materials and will meet community needs and expectations			
Measure	Target	July – Dec 2024	July – Dec 2023
The percentage of residents satisfied/very satisfied with transfer stations.	70% or more satisfied/very satisfied	<input checked="" type="checkbox"/> 80%	<input type="checkbox"/> 62%
We will facilitate waste minimisation practices and promote the reduction of waste disposal to landfill			
Measure	Target	July – Dec 2024	July – Dec 2023
The proportion of household waste placed at the kerbside which is diverted (recycled or composted).	45% or more	<input checked="" type="checkbox"/> 50.10%	<input checked="" type="checkbox"/> 44.36%
We will monitor our closed landfills and protect the environment			
Measure	Target	July – Dec 2024	July – Dec 2023
Compliance with our resource consents for closed landfills, (measured by the number of: abatement notices, infringement notices, enforcement orders, and convictions, received in relation to those resource consents).	Zero (0)	<input checked="" type="checkbox"/> Zero	<input type="checkbox"/> One

<input checked="" type="checkbox"/>	On track
<input type="checkbox"/>	Not on track
<input type="checkbox"/>	Not achieved

Te waimarangi Stormwater			
We will have an effective stormwater system that provides an appropriate level of protection to minimise harm			
Measure	Target	July – Dec 2024	July – Dec 2023
The number of flooding events that occur in our district. For each flooding event, the number of habitable floors affected (expressed per 1,000 properties connected to our stormwater system)	Zero (0) flooding events;	<input checked="" type="checkbox"/> 0 flooding events	<input checked="" type="checkbox"/> 0 flooding events
	Zero (0) habitable floors affected	<input checked="" type="checkbox"/> 0 habitable floors affected	<input checked="" type="checkbox"/> 0 habitable floors affected
<i>A flooding event is defined as an overflow of stormwater from Council's stormwater system that enters a habitable floor. A habitable floor refers to a floor of a building (including a basement) but does not include ancillary structures such as stand-alone garden sheds or garages</i>			
We will protect the environment from stormwater contaminate discharging into waterways			
Measure	Target	July – Dec 2024	July – Dec 2023
Compliance with our resource consents for discharge from our stormwater system, (measured by the number of: abatement notices, infringement notices, enforcement orders, and convictions, received in relation to those resource consents).	Zero (0)	<input checked="" type="checkbox"/> Zero (0)	<input checked="" type="checkbox"/> Zero (0)
We will have reliable stormwater systems and will respond to requests for service from our residents in a timely manner			
Measure	Target	July – Dec 2024	July – Dec 2023
The median response time to attend a flooding event, measured from the time that we receive notification to the time that service personnel reach the site.	Median: 4 hours or less	<input checked="" type="checkbox"/> n/a no flooding events	<input checked="" type="checkbox"/> n/a no flooding events
We will have reliable stormwater systems that are maintained effectively to minimise public complaints			
Measure	Target	July – Dec 2024	July – Dec 2023
The number of complaints received about the performance of our stormwater system, (expressed per 1,000 properties connected to our stormwater system).	≤7 complaints per 1,000 connections per year (70 complaints total)	<input checked="" type="checkbox"/> 0.4 per 1,000 connections (4 total)	<input checked="" type="checkbox"/> 1.4 per 1,000 connections (14 total)
<i>As at the 2024/25 rates strike, there were 10,388 stormwater connections. This has been rounded to the nearest thousand (10,000).</i>			

<input checked="" type="checkbox"/>	On track
<input checked="" type="checkbox"/>	Not on track
<input checked="" type="checkbox"/>	Not achieved

Item 8.2

Attachment A

Te waipara Wastewater			
We will have an effective wastewater system that provides an appropriate level of protection			
Measure	Target	July – Dec 2024	July – Dec 2023
The number of dry weather sewage overflows from our wastewater system, (expressed per 1,000 connections per year to our wastewater system)	≤1 complaint per 1,000 connections per year (10 total)	<input checked="" type="checkbox"/> 0.3 (3 total)	<input checked="" type="checkbox"/> 0.6 (6 total)
<i>As at the 2024/25 rates strike, there were 9,956 wastewater connections. This has been rounded to the nearest thousand (10,000).</i>			
We will protect the environment by ensuring our wastewater is properly treated before being discharged to our environment			
Measure	Target	July – Dec 2024	July – Dec 2023
Compliance with our resource consents for discharge from our wastewater (measured by the number of: abatement notices, infringement notices, enforcement orders, and convictions, received in relation to those resource consents)	Zero (0)	<input checked="" type="checkbox"/> 1	<input checked="" type="checkbox"/> Zero (0)
<i>There was one conviction received in July 2024 related to a wastewater overflow in 2023 at the Matamata wastewater treatment plant. There was one wastewater abatement notice received prior to July 2024, and was reported on in the 2023/24 Annual Report.</i>			
We will have reliable wastewater systems and will respond to requests for service from our residents in a timely manner			
Measure	Target	July – Dec 2024	July – Dec 2023
Where we attend to sewage overflows resulting from a blockage or other fault in our wastewater system, we will measure the following median response times: Attendance time: from the time that we receive notification to the time that service personnel reach the site	Attendance Median: 4 hours or less	<input checked="" type="checkbox"/> 0.13 hours	<input checked="" type="checkbox"/> 0.25 hours
Resolution time: from the time that we receive notification to the time that service personnel confirm resolution of the blockage or other fault	Resolution Median: 24 hours or less	<input checked="" type="checkbox"/> 2.51 hours	<input checked="" type="checkbox"/> 3.27 hours

<input checked="" type="checkbox"/>	On track
<input type="checkbox"/>	Not on track
<input type="checkbox"/>	Not achieved

We will have reliable wastewater systems that are maintained effectively to minimise public complaints			
Measure	Target	July – Dec 2024	July – Dec 2023
<p>The total number of complaints received by Council about any of the following (expressed per 1,000 connections per year).*</p> <ul style="list-style-type: none"> Sewage odour Wastewater system faults Wastewater system blockages <p>Council's response to issues with our wastewater system.</p>	<p>≤16 complaints (across all categories) per 1,000 connections per year (160 total)</p>	<p><input checked="" type="checkbox"/> 1.4 per 1,000 connections (14 total)</p>	<p><input checked="" type="checkbox"/> 1.6 per 1,000 connections (16 total)</p>
<p><i>As at the 2024/25 rates strike, there were 9,956 wastewater connections. This has been rounded to the nearest thousand (10,000).</i></p>			
Our wastewater network will meet community needs and expectations			
Measure	Target	July – Dec 2024	July – Dec 2023
<p>The percentage of users satisfied/very satisfied with Council's wastewater system</p>	<p>80% or more satisfied/very satisfied</p>	<p><input checked="" type="checkbox"/> 97%</p>	<p>New measure</p>

<input checked="" type="checkbox"/>	On track
<input type="checkbox"/>	Not on track
<input type="checkbox"/>	Not achieved

Item 8.2

Attachment A

Te wai Water			
We will provide safe and reliable water for household and business use (served properties)			
Measure	Target	July – Dec 2024	July – Dec 2023
The extent to which Council’s drinking water supply complies with: Part 4 of the drinking-water standards (bacteria compliance criteria), and; Part 5 of the drinking- water standards (protozoal compliance criteria).	Compliant based on applicable standard	Measured annually	Measured annually
We will ensure that our water assets are well maintained and managed and that the assets are maintained and replaced when required			
Measure	Target	July – Dec 2024	July – Dec 2023
The percentage of real water loss from Council’s networked reticulation system (using minimum night flow analysis) criteria.	25% or less	Measured annually	Measured annually
We will provide reliable water systems that our community can count on and will respond to requests for service from our residents in a timely manner			
Measure	Target	July – Dec 2024	July – Dec 2023
Where we attend a call-out in response to a fault or unplanned interruption to our networked reticulation system, we will measure the following median response times: Attendance for urgent call- outs: from the time that we receive notification to the time that service personnel reach the site	Attendance Median: 4 hours or less	<input checked="" type="checkbox"/> 2.46 hours	<input checked="" type="checkbox"/> 0.04 hours
Resolution of urgent call-outs: from the time that we receive notification to the time that service personnel confirm resolution of the fault or interruption.	Resolution Median: 24 hours or less	<input checked="" type="checkbox"/> 3.69 hours	<input checked="" type="checkbox"/> 2.55 hours
Measure	Target	July – Dec 2024	July – Dec 2023
Where we attend a call-out in response to a fault or unplanned interruption to our networked reticulation system, we will measure the			

<input checked="" type="checkbox"/>	On track
<input type="checkbox"/>	Not on track
<input type="checkbox"/>	Not achieved

following median response times: Attendance for non-urgent call- outs: from the time that we receive notification to the time that service personnel reach the site	Attendance Median: 3 working days or less	<input checked="" type="checkbox"/> 2 working days	<input checked="" type="checkbox"/> 2 working days
Resolution of non-urgent call- outs: from the time that we receive notification to the time that service personnel confirm resolution of the fault or interruption	Resolution Median: 5 working days or less.	<input checked="" type="checkbox"/> 2 working days	<input checked="" type="checkbox"/> 2.5 working days
We will have reliable water systems that are maintained effectively to minimise public complaints			
Measure	Target	July – Dec 2024	July – Dec 2023
The total number of complaints received by Council about any of the following: (expressed per 1,000 connections per year) <ul style="list-style-type: none"> • Drinking water clarity; • Drinking water taste; • Drinking water odour; • Drinking water pressure or flow; • Continuity of supply; Council's response to any of these issues.	≤9 complaints (across all categories) per 1,000 connections per year (102.6 complaints total)	<input checked="" type="checkbox"/> 3.5 per 1,000 connections (40 total)	<input checked="" type="checkbox"/> 3.1 per 1,000 complaints (31 total)
<i>As of the 2024/25 rates strike, there are 11,423 water connections. This has been rounded to 11,400 connections.</i>			
Our water assets are managed adequately for the future			
Measure	Target	July – Dec 2024	July – Dec 2023
The average consumption of drinking water per day per resident within the district*	≤500 litres per urban resident per day	Measured annually	Measured annually
Our water systems will meet community needs and expectations			
Measure	Target	July – Dec 2024	July – Dec 2023
The percentage of users satisfied/very satisfied with Council's water supply	70% or more satisfied/very satisfied	<input checked="" type="checkbox"/> 81%	New measure

<input checked="" type="checkbox"/>	On track
<input type="checkbox"/>	Not on track
<input type="checkbox"/>	Not achieved

Item 8.2

Attachment A

Ngā whakaaetanga me ngā raihana Consents and Licensing			
Te whakahaere kararehe Animal Control			
Any disturbances caused by animals will be investigated quickly and efficiently			
Measure	Target	July – Dec 2024	July – Dec 2023
The percentage of complaints investigated within set timeframes	95% within adopted timeframes	<input checked="" type="checkbox"/> 95.32%	<input checked="" type="checkbox"/> 96.94%
Ngā whakaaetanga ā-whare me te mātai Building Consents and Monitoring			
Building consents will be administered quickly and efficiently			
Measure	Target	July – Dec 2024	July – Dec 2023
The percentage of building consents will processed within statutory timeframes.	100% processed within statutory timeframes	<input type="checkbox"/> 92.8%	<input type="checkbox"/> 87.9%
<i>360 building consents were received between July 2024 and December 2024. 334 consents were processed within statutory timeframes (20 days).</i>			
Te raihanatanga me te ūruhitanga Licensing and Enforcement			
We will inspect or audit all food premises, hairdressers, funeral directors and camping grounds in the district to ensure they are running in accordance with the Health Act 1956, the Food Act 2014, and/or health regulations			
Measure	Target	July – Dec 2024	July – Dec 2023
The percentage of food premises, hairdressers, funeral directors and camping grounds inspected or audited annually in accordance with legislation.	100% inspected or audited	<input checked="" type="checkbox"/> 100%	<input checked="" type="checkbox"/> 100%
We will ensure that all premises in the district with alcohol licences are operating responsibly			
Measure	Target	July – Dec 2024	July – Dec 2023
The percentage of On, Off and Club* alcohol licenced premises inspected annually to ensure they comply with alcohol licensing standards.	100% inspected annually	<input checked="" type="checkbox"/> On track	<input checked="" type="checkbox"/> On track
<i>Inspections are spaced out and completed throughout the year, we are currently on track to having these all inspected by 30 June 2025.</i>			
We will act on all noise complaints we receive			
Measure	Target	July – Dec 2024	July – Dec 2023
The percentage of after-hours (between 5pm and 8am, weekends and public holidays) noise complaints responded to within two hours.	100% responded to within two hours	<input checked="" type="checkbox"/> 100%	<input type="checkbox"/> 99%
<i>191 inspections were received and 187 were completed within the timeframe. Four inspection requests were received through Antenno in 2024 which complainants are advised that it is not monitored afterhours.</i>			

<input checked="" type="checkbox"/>	On track
<input type="checkbox"/>	Not on track
<input type="checkbox"/>	Not achieved

Ngā whakaaetanga ā-rawa me te mātai Resource Consents and Monitoring			
Resource consents will be administered quickly and efficiently			
Measure	Target	July – Dec 2024	July – Dec 2023
The percentage of resource consents processed within statutory timeframes.	100% processed within statutory timeframes	<input type="checkbox"/> 94%	<input type="checkbox"/> 86%
<i>189 resource consents were received and 11 were processed outside of statutory timeframes. There has been a significant increase in the number of resource consents over the last five years which have caused delays, however processing times are continuing to improve.</i>			
We will monitor land use consent compliance			
Measure	Target	July – Dec 2024	July – Dec 2023
The percentage of land use consents monitored within four months of being granted	100%	<input checked="" type="checkbox"/> 100%	<input checked="" type="checkbox"/> 100%

Item 8.2

Attachment A

TE PŪTEA FINANCIALS



TE RĀPOPOTONGA Ā-PŪTEA | FINANCIAL SUMMARY

FUNDING IMPACT STATEMENT

Council aims to manage a balanced budget – that is our day-to-day operating costs are met by our various funding sources. The Funding Impact Statement (FIS) that follows shows on a cash-like basis overall, across all Council activities, how we have funded and managed Council's activities in the six months to date. It separates how we fund and manage the day-to-day operating costs, and how we fund and manage the costs to build and renew our assets – the capital side. The Funding Impact Statements for each activity individually also follow in this report.

CASH SURPLUS FROM OPERATING

At the six-month point, in terms of our day-to-day operations, (and looking at our overall Council Funding Impact Statement), we show cash surplus from operating of \$403,000 at the six-month mark, compared to a budgeted deficit of \$1.76 million. There are four significant areas contributing to this improved operating cash result;

Wastewater – Desludging \$750,000 less spending than budget

\$750,000 (over the first 6 months) was budgeted to be spent on the desludging of the Te Aroha and Morrinsville Wastewater Treatment Plants. That work has yet to begin, as Council are awaiting an options report to determine the best way forward. With so much uncertainty around timing and cost, we have assumed for the purpose of the forecast to 30 June 2025, that none of the \$1.5m budgeted will be spent this year.

Water – Subsidies and Grants income \$800,000 up on budget

\$800,000 in Better-off funding that was applied for in the 2023/24 year was received and recognised in the current financial year, which has a positive impact on our result for the year.

Strategy and Engagement – Payments to staff and suppliers – spend down \$702,000 on budget

Due to timing, the budgeted spend on the digital enablement project, the district plan review, climate change policy, Audit fees and election costs have yet to be spent. We expect that most areas will balance out by the end of the year.

Consents - Fees and Charges income \$683,000 up on budget

Resource consents income is \$398,000 higher than budgeted (but offset by additional costs for processing consents). Dog registrations are \$250,000 higher than budgeted, this is due to registrations being processed at the start of the financial year and will balance out as the year progresses.

These items have had a positive result on Council's cash position at 31 December 2024, albeit a timing factor for some of these costs/income streams. There have been three areas that have negatively impact Council's operating cash position. These include:

Community Facilities – Fees and Charges income down \$540,000 to budget

The budget for fees and charges income from our facilities, in hindsight, was set optimistically high. Over the year to date we have seen some decrease in visitor numbers, staff shortages and seasonal demand that have all had an impact on income from fees and charges from our facilities to December 2024. Te Aroha Mineral Spas admission fees income was \$261,000 lower than budget with decreased visitor numbers compared to the previous year. Domain House beauty sales were \$70,000 below budget which is partially due to being down a therapist until November 2024. Patronage of the pools and Firth Tower was down at the six month point, but usually picks up in the summer months. While we expect a better second-half result, it is likely that the income will continue to be significantly lower than budgeted through to June 2025. This trend has been addressed in Council's draft budget for next year.

Wastewater – Fees and Charges income down \$242,000 to budget

Trade waste charges are \$242,000 lower than budgeted. The budget allowed for some increase in trade waste agreement charges that have yet to be progressed.

Overhead and Business Unit costs

An area of pressure across all activities is the allocation of net costs from Council's business units and overhead/support activities. The business unit losses come about as those units have not had recoveries or charged out their time to other activities to the level budgeted. Potentially some of this charging should be going to capital projects rather than operating, so this will be reviewed further. Overhead/support activity costs have increased – particularly increased insurance costs as well as an increase in staff following the restructure last year.

Other activities of Council are reasonably on track at the six month point. Looking forward to June 2025, assuming we do not spend any of the full year's Desludging budget (\$1.5 million) and that the seasonal/timing factors with other activities balance out, staff have forecast an improved operating cash deficit of \$2.08 million, compared to a budgeted deficit of \$3.5 million.

CAPITAL

At the six-month point, in terms of our spending on Council's assets (capital), and looking at our overall Council Funding Impact Statement, it shows that we've spent \$18.1 million of work to date, compared to a budgeted spend of \$30.4 million. The main projects that have yet to progress include:

- Matamata waste water treatment plant, which had \$26m budgeted for the 2024-25 period and is now forecasting to spend \$10m (but this could vary depending on the speed of engaging contractors and their ability to get started).
- \$1.4m budgeted for Te Aroha water consenting work is now forecasted to be spent in the 2025-26 year.
- \$1.5m budgeted for destination playgrounds will be carried forward to 2025-26
- In stormwater, \$1.5m was originally budgeted to be spent this financial year for Morrinsville CBD stormwater upgrades, but that has been revised to \$500,000 this year, \$500,000 to be spent in 2025-26 and further \$500,000 in future years.

In terms of funding that capital spend, our funding has been boosted with development contributions being \$1.5 million higher than budgeted for the first six months of the year, particularly from significant development activity in both Morrinsville and Matamata. Subsidy income to fund Roding capital work is \$1 million behind budget at the six month point which is a usual trend, with the bulk of the Roding work usually scheduled over the later summer months. \$446,000 is due to not securing NZTA funding for Low Cost, Low Risk projects. Forecast borrowing for capital work has not been required to the level budgeted given the delay in the capital work programme. Budget managers project that they will spend a further \$24 million by 30 June 2025.

OVERALL FUNDING IMPACT STATEMENT

Annual Plan December 2023 (\$000)	Actual December 2023 (\$000)		LTP December 2024 (\$000)	Actual December 2024 (\$000)	Variance (\$000)	Favourable/ Unfavourable	Commentary	LTP June 2025 (\$000)	Forecast June 2025 (\$000)	Forecast Variance (\$000)	Favourable/ Unfavourable
		Sources of operating funding									
16,113	16,228	General rates, uniform annual general charges, rates penalties	17,885	18,046	161	F	Rates penalty income has been higher than budgeted.	35,770	36,092	322	F
9,452	9,039	Targeted rates	11,543	11,495	(48)	U	Metered water consumption is \$110,000 lower than budgeted. We expect this trend to continue to year end.	23,086	22,990	(96)	U
2,157	2,222	Subsidies and grants for operating purposes	2,146	3,046	901	F	Unbudgeted funding to date includes Better-off \$335,000, waste minimisation subsidy \$36,000 and MFE subsidy \$72,000. \$800,000 Better-off funding budgeted in 2023-24 specifically for the Water activity was received in 2024-25. NZTA grant is \$330,000 lower than budgeted at December 2024. However, this is expected to balance out by June 2025.	4,291	5,424	1,133	F
5,382	4,942	Fees and charges	5,724	5,518	(206)	U	Revenue from the community facilities are below budget by \$540,000. In hindsight, the budget was set optimistically high. Over the year to date we have seen some decrease in visitor numbers, staff shortages and seasonal demand that have all had an impact on income from fees and charges from our facilities to December 2024. Te Aroha Mineral Spas admission fees income was \$261,000 lower than budget with decreased visitor numbers compared to previous year. Domain House beauty sales were \$70,000 below budget which is partially due to being down a therapist until November 2024. Patronage of the pools and Firth Tower was down at the 6 month point, but usually picks up in the summer months. While we expect a better second-half result, it is likely that the income will continue to be significantly lower than budgeted through to June 2025. This trend has been addressed in Council's draft budget for next year. Trade waste charges are \$242,000 lower than budgeted, the budget allowed for some increase in trade waste agreement charges however, these have yet to progress. Resource consents income is \$398,000 higher than budgeted due to increased activity in the district and backlog (but this is offset by higher costs of processing). Animal registration income is \$250,000 higher than	11,447	10,930	(517)	U

							budgeted at December 2024 but this will balance out by June 2025.				
81	325	Interest and dividends from investments	300	280	(20)	U		600	482	(118)	U
145	165	Local authorities fuel tax, fines, infringement fees, and other receipts	130	169	40	F	Animal infringements and fines income is \$41,000 higher than budgeted. With this, comes additional costs of lodging the infringements	259	310	51	F
33,329	32,921	Total operating funding	37,727	38,554	828	F		75,453	76,228	775	F
(9,297)	(9,297)	Less budgeted depreciation that is funded from rates and used to fund capital	(8,961)	(8,961)	-			(17,922)	(17,922)	-	
(331)	(341)	Less reserve funding that comes from rates	(130)	-	130			(260)	(260)	-	
23,701	23,283	Cash available to fund operating	28,636	29,593	958	F		57,271	58,046	775	F
		Applications of operating funding									
25,985	26,345	Payments to staff and suppliers	29,469	28,605	(864)	F	There are overs and under across all activities. Overall, operating costs at the 6 month mark are lower than budgeted due to timing of seasonal costs and timing of when works take place. The delay to begin budgeted desludging work in our Morrinsville and Te Aroha Wastewater treatment plants has resulted in \$750k savings to date. Majority of roading, water and waste water works are undertaken in the summer months. Community facilities will have increased employee costs in the second half of the year due to higher demand of facilities in the summer months. Also, in the rubbish activity CPI adjustments and potential contract variations have yet to be received/agreed with our contractors, which could potentially exceed the budget by year end, and in the Strategy activity, the budgeted spend on digital enablement, district plan review, climate change policy, Audit fees and election costs have yet to be spent. Overhead costs are trending higher than budgeted. It is forecasted that at June 2025 operational costs may be \$870,000 (or 1.4%) over budget as a result of seasonal costs balancing out in the second half of the year, and we have assumed for the purpose of the forecast to 30 June 2025, that none of the \$1.5m budgeted for Desludging will be spent this year.	58,937	58,979	42	U
1,044	1,382	Finance costs	1,843	1,488	(355)	F	Finance costs are lower than budgeted as a result of not all budgeted capital works progressing as budgeted and the decrease in interest rates.	3,686	2,982	(704)	F
-	-	Other operating funding applications	-	-	-			-	-	-	

27,029	27,727	Total applications of operating funding	31,312	30,093	(1,219)	F		62,623	61,962	(661)	F
(774)	(654)	Less operating expenditure funded from reserves	(919)	(903)	16			(1,838)	(1,838)	-	
26,255	27,073	Cash used to fund operating	30,393	29,190	(1,203)	F		60,785	60,124	(661)	
(2,554)	(3,790)	Operating cash surplus/(deficit)	(1,757)	403	2,160	F		(3,514)	(2,078)	1,436	F
		Sources of capital funding									
1,642	1,830	Subsidies and grants for capital expenditure	1,816	813	(1,003)	U	NZTA roading subsidy income is \$1m lower than budget at December 2024. This is partially due to a larger portion of works taken place in the second half of the year and as a result of the Low Cost Low Risk NZTA subsidy not being approved. Subsidy income is expected to be \$407,000 over at June 2025 as a result of the allocation of \$1.3m of Better-off funding for district accessibility projects that was not budgeted for.	3,631	4,038	407	
879	1,520	Development and financial contributions	1,080	2,600	1,520	F	Higher contributions received from significant development activity in the district.	2,160	4,748	2,588	F
	2,180	Gross proceeds from sale of assets	-	-	-			-	-	-	
9,297	9,297	Add budgeted depreciation that is funded from rates and used to fund capital	8,961	8,961	-			17,922	17,922	-	
184	439	Add operating cash surplus available to fund capital	-	403	403	F		-	-	-	
12,001	15,266	Cash available to fund assets	12,151	13,996	1,846	F		23,713	26,708	2,995	F
		Applications of capital funding									
		Capital expenditure									
-	-	—to meet additional demand	5,661	-	(5,661)	Under	Capital expenditure is \$12.3m below budget at the 6 mark point due to when works take place and also the delay in some projects. Roading capital spend is \$1m below budget, however with more work in the summer months it is usually caught up by June 2025. \$1.5m budgeted for destination playgrounds will no longer be spent this financial year. The most significant project variance is the	11,321	3,234	(8,087)	Und
9,362	11,750	—to improve the level of service	13,456	7,943	(5,513)	Under		26,911	17,639	(9,272)	Und

7,987	7,918	—to replace existing assets	11,265	10,150	(1,115)	Under	Matamata waste water treatment plant, which had \$26m budgeted for the 2024-25 period and is now forecasting to spend \$10m (but this could vary depending on the speed of engaging contractors and their ability to get started). \$1.4m budgeted for Te Aroha Water consenting work is now forecasted to be spent in the 2025-26 year.	22,529	21,747	(782)	Und
17,348	19,668	Cash used to fund assets	30,381	18,093	(12,288)	Under		60,761	42,620	(18,141)	Und
(5,347)	(4,402)	Remaining cash from capital available to reduce debt OR (debt funding of capital required)	(18,230)	(4,097)	14,133	F		(37,048)	(15,912)	21,136	F
(8,084)	(8,631)	Total (increase)/decrease in internal/external debt	(19,987)	(4,500)	15,487	F		(40,562)	(17,990)	22,572	F

NGĀ PĀNUI Ā-PŪTEA | FINANCIAL STATEMENTS

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

The “Statement of Comprehensive Revenue and Expense” is prepared for accounting purposes, to meet financial reporting requirements. As opposed to our Funding Impact Statement (FIS) that focuses on how we fund and manage Council’s activities on a cash-like basis, the Statement of Comprehensive Revenue and Expense captures the same information on our income and expenses, but broken down in a different manner, and in addition includes a number of non-cash and non-operating valuation type movements, that Council generally do not budget for.

The six-month result shows a deficit of \$630,000 compared to a budgeted deficit of \$1,507,000. In addition to the significant variances discussed in the FIS, the significant transaction that contributes to the accounting result includes:

- Reducing long term swap rates over the six months to December has resulted in a \$1.6 million loss on the value of Council’s portfolio of interest rate swaps. For accounting purposes, this valuation movement is recognised as an expense in ‘other expenses’. If market rates continue to fall over the next six months, we will need to reflect any additional loss in our year end results.

Statement of comprehensive revenue and expense

Annual Plan Dec 2023 (\$000)	Actual December 2023 (\$000)		LTP Budget December 2024 (\$000)	Actual December 2024 (\$000)
		Revenue		
25,565	25,267	Rates	29,428	29,476
3,799	4,055	Subsidies and grants	3,961	3,799
5,443	5,142	Fees and charges	5,843	5,686
879	1,520	Development and financial contributions	1,080	2,600
229	650	Interest revenue	277	581
250	2,452	Other revenue	230	230
36,164	39,086	Total revenue	40,818	42,372
		Expenses		
11,926	11,335	Personnel costs	13,904	13,089
11,304	10,457	Depreciation and amortisation expense	10,917	10,767
1,045	1,383	Finance costs	1,908	1,541
13,316	15,680	Other expenses	15,596	17,605
37,590	38,855	Total expenses	42,325	43,002
(1,426)	231	Surplus/(deficit)	(1,507)	(630)
		Other comprehensive revenue and expense		
-	-	Financial assets at fair value through other comprehensive revenue and expense	-	-
-	-	Property, plant and equipment revaluations	-	-
-	-	Total other comprehensive revenue and expense	-	-
(1,426)	231	Total comprehensive revenue and expense	(1,507)	(630)

Statement of Financial Position

Annual Plan Dec 2023 (\$000)	Actual December 2023 (\$000)		LTP Budget December 2024 (\$000)	Actual December 2024 (\$000)
		Assets		
		Current assets		
847	7,354	Cash and cash equivalents	341	10,097
2,056	3,252	Receivables and prepayments	7,791	5,717
786	876	Inventory	900	890
-	780	Assets held for sale	-	270
5,435	10,072	Other financial assets	12,276	12,399
9,124	22,334	Total current assets	21,308	29,373
		Non-current assets		
-	1,589	Derivative financial instruments	-	-
33,754	36,699	Investments in CCOs and other similar entities	37,500	35,852
-	-	Other financial assets	-	-
974,830	957,089	Property, plant and equipment	1,005,420	977,040
-	382	Intangible assets	613	336
1,008,584	995,759	Total non-current assets	1,043,533	1,013,228
1,017,708	1,018,093	Total assets	1,064,841	1,042,601
		Liabilities		
		Current liabilities		
-	-	Derivative financial instruments	-	391
7,835	11,329	Payables and deferred revenue	10,987	8,944
2,273	1,900	Employee entitlements	2,613	2,034
6,500	-	Borrowings	13,500	6,500
41	127	Provisions	56	191
16,649	13,356	Total current liabilities	27,156	18,060
		Non-current liabilities		
2,000	-	Derivative financial instruments	-	-
326	342	Employee entitlements	362	367
34,452	52,000	Borrowings	62,860	65,000
394	442	Provisions	264	344
37,172	52,784	Total non-current liabilities	63,486	65,711
53,821	66,140	Total liabilities	90,642	83,771
963,888	951,953	Net assets (assets minus liabilities)	974,199	958,830
		Equity		
458,429	473,939	Accumulated funds	469,194	480,592
505,459	478,014	Other reserves	505,005	478,238
963,888	951,953	Total equity	974,199	958,830

Statement of Cashflows

Annual Plan Dec 2023 (\$000)	Actual December 2023 (\$000)		LTP Budget December 2024 (\$000)	Actual December 2024 (\$000)
		Cashflow from operating activities		
25,289	25,162	Rates revenue received	29,147	28,464
3,754	4,055	Subsidies and grants received	3,961	3,799
5,422	5,142	Fees and charges received	5,843	6,120
229	650	Interest received	277	581
879	1,520	Development and financial contributions	1,080	2,600
241	272	Other revenue received	230	230
-	-	GST (net)	-	-
(13,176)	(15,680)	Payments to suppliers	(17,022)	(19,224)
(11,841)	(11,335)	Payments to employees	(13,904)	(13,694)
(1,014)	(1,383)	Interest paid	(1,908)	(1,541)
9,783	8,403	Net cashflow from operating activities	7,703	7,335
		Cashflow from investing activities		
-	-	Repayments of loans and advances	-	-
-	3,580	Sale of assets	-	374
-	5,075	Proceeds from sale/maturity of investments	-	3,027
(17,307)	(19,466)	Purchase of property, plant and equipment	(30,329)	(17,899)
(42)	(202)	Purchase of intangible assets	(52)	(193)
-	(7,175)	Acquisition of investments	(576)	-
(17,348)	(18,188)	Net cashflow from investing activities	(30,956)	(14,691)
		Cashflow from financing activities		
7,060	9,500	Proceeds from borrowings	26,970	18,250
-	(2,500)	Repayment of borrowings	(6,000)	(12,250)
7,060	7,000	Net cashflow from financing activities	20,970	6,000
(505)	(2,785)	Net increase/(decrease) in cash and cash equivalents	(2,283)	(1,356)
1,352	10,138	Opening cash and cash equivalents	4,907	11,453
847	7,354	Closing cash and cash equivalents	2,624	10,097

ACTIVITY FUNDING IMPACT STATEMENTS

Community Facilities

Annual Plan December 2023 (\$000)	Actual December 2023 (\$000)		LTP December 2024 (\$000)	Actual December 2024 (\$000)	Variance (\$000)	Favourable/ Unfavourable	Commentary	LTP June 2025 (\$000)	Forecast June 2025 (\$000)	Forecast Variance (\$000)	Favourable/ Unfavourable
		Sources of operating funding									
5,992	6,063	General rates, uniform annual general charges, rates penalties	6,515	6,574	59	F		13,030	13,148	118	F
36	54	Targeted rates	37	55	19	F		73	110	37	F
2	7	Subsidies and grants for operating purposes	17	4	(13)	U		33	21	(13)	U
2,252	1,895	Fees and charges	2,635	2,095	(540)	U	Revenue from fees and charges is below budget by \$540,000 which is partially due to seasonal demand for facilities like the pools and Firth tower. Domain House beauty sales are \$70,000 below budget this is partially due to being down a therapist until November 2024. Te Aroha Mineral Spas admission fees income is \$261,000 lower than budget as a result of decreased visitor numbers compared to previous year. Revenue expectations have been updated in the 2025-26 annual plan to reflect these trends.	5,270	4,570	(700)	U
130	537	Internal charges and overheads recovered	150	131	(19)	U		300	300	-	
-	-	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-			-	-	-	
8,411	8,556	Total operating funding (A)	9,353	8,859	(494)	U		18,706	18,149	(558)	U
(1,408)	(1,408)	Less budgeted depreciation that is funded from rates and used to fund capital	(896)	(896)	-			(1,792)	(1,792)	-	
-	-	Less reserve funding that comes from rates	-	-	-					-	
7,003	7,148	Cash available to fund operating	8,457	7,963	(494)	U		16,914	16,357	(558)	U
		Applications of operating funding			-						

5,483	5,687	Payments to staff and suppliers	6,283	6,290	7	U	Pools and spas painting costs are \$182,000 over budget for painting of Morrinsville Swim Zone pool. \$43,000 for Seismic assessment of Te Aroha Office building not budgeted for. Building repairs for Gordon and Springdale halls are \$10,000 and \$8,000 over budget for roof works. Matamata street furniture costs are \$13,000 over budget due to \$82,000 in arborist works.	12,566	12,716	150	U
116	153	Finance costs	246	198	(48)	F	Finance costs are lower than budgeted as a result of the decrease in interest rates.	491	396	(95)	F
1,293	1,913	Internal charges and overheads applied	1,561	1,949	388	U	Unbudgeted \$209,000 business unit loss allocated to community facilities. Higher than budgeted overheads	3,122	3,704	582	U
-	-	Other operating funding applications	-	-	-			-	-	-	
6,892	7,753	Total applications of operating funding (B)	8,090	8,437	348	U		16,179	16,816	637	U
-	-	Less operating expenditure funded from reserves	-	-	-			-	-	-	
6,892	7,753	Cash used to fund operating	8,090	8,437	348	U		16,179	16,816	637	U
112	(605)	Operating cash surplus/(deficit)	368	(474)	(842)	U		735	(460)	(1,195)	U
		Sources of capital funding									
-	548	Subsidies and grants for capital expenditure	-	-	-			-	-	-	
28	144	Development and financial contributions	28	243	215	F	Higher contributions received from significant development in Matamata and Morrinsville.	55	365	310	F
	2,180	Gross proceeds from sale of assets		-	-			-	-	-	
1,408	1,408	Add budgeted depreciation that is funded from rates and used to fund capital	896	896	-			1,792	1,792	-	
-	-	Add operating cash surplus available to fund capital	-	-	-			-	-	-	
1,436	4,280	Cash available to fund assets	924	1,139	215	F		1,847	2,157	310	F
		Applications of capital funding									
		Capital expenditure									
-	-	—to meet additional demand	387	-	(387)	Under		774	774	-	On

31

558	1,511	—to improve the level of service	2,293	772	(1,521)	Under	\$3m for Matamata indoor stadium is expected to be spent by 30 June. \$1.5m budgeted for destination playgrounds will be carried forward to 2025-26.	4,586	3,086	(1,500)	Und
585	1,344	—to replace existing assets	541	584	43	Over		1,082	1,082	-	On
1,143	2,855	Cash used to fund assets	3,221	1,356	(1,865)	Under		6,442	4,942	(1,500)	Und
293	1,425	Remaining cash from capital available to reduce debt OR (debt funding of capital required)	(2,297)	(217)	2,080			(4,595)	(2,786)	1,810	
-	(605)	Add any operating deficit that needs to be funded from debt	-	(474)	(474)			-	(460)	(460)	
293	820	Total (increase)/decrease in internal/external debt	(2,297)	(691)	1,606	F		(4,595)	(3,245)	1,350	F

Strategy and Engagement

Annual Plan December 2023 (\$000)	Actual December 2023 (\$000)		LTP December 2024 (\$000)	Actual December 2024 (\$000)	Variance (\$000)	Favourable/ Unfavourable	Commentary	LTP June 2025 (\$000)	Forecast June 2025 (\$000)	Forecast Variance (\$000)	Favourable/ Unfavourable
		Sources of operating funding									
3,403	3,367	General rates, uniform annual general charges, rates penalties	3,679	3,712	33	F		7,358	7,424	66	F
-	-	Targeted rates	-	-	-			-	-	-	
-	702	Subsidies and grants for operating purposes	98	432	335	F	Better off funding received to date more than budgeted for.	195	432	237	F
216	366	Fees and charges	198	329	131	F	Includes interest income that was higher than budgeted.	396	576	180	F
284	304	Internal charges and overheads recovered	371	295	(76)	U		741	741	-	
-	-	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-			-	-	-	
3,902	4,739	Total operating funding (A)	4,345	4,768	423	F		8,690	9,173	483	
(575)	(575)	Less budgeted depreciation that is funded from rates and used to fund capital	(588)	(588)	-			(1,176)	(1,176)	-	
-	-	Less reserve funding that comes from rates	-	-	-			-	-	-	
3,327	4,164	Cash available to fund operating	3,757	4,180	423	F		7,514	7,997	483	F
		Applications of operating funding			-						
2,667	3,179	Payments to staff and suppliers	3,372	2,670	(702)	F	Budgeted spend on digital enablement, district plan review, climate change policy, Audit fees and election costs have yet to be spent. We expect that most areas will balance out by the end of the year. Spending from reserve funds of \$108,000 to date is not budgeted for and includes costs for the Freedom Camping Bylaw development (that was largely funded by a grant received), and the Restoration of the Te Aroha headstones that were affected by the earthquakes in 2023.	6,743	6,743	-	
76	101	Finance costs	156	126	(30)	F	Finance costs are lower than budgeted as a result of the decrease in interest rates.	312	252	(60)	F
1,019	1,090	Internal charges and overheads applied	1,270	1,464	195	U	Overhead costs higher than budgeted	2,539	2,831	292	U
-	-	Other operating funding applications	-	-	-			-	-	-	
3,762	4,370	Total applications of operating funding (B)	4,797	4,260	(537)	F		9,594	9,826	232	U

33

(313)	(199)	Less operating expenditure funded from reserves	(596)	(596)	-			(1,192)	(1,192)	-	
3,449	4,171	Cash used to fund operating	4,201	3,664	(537)	F		8,402	8,634	232	U
(122)	(7)	Operating cash surplus/(deficit)	(444)	516	960	F		(888)	(637)	251	F
		Sources of capital funding									
-	-	Subsidies and grants for capital expenditure	-	-	-			-	-	-	
-	-	Development and financial contributions	-	-	-			-	-	-	
	-	Gross proceeds from sale of assets	-	-	-			-	-	-	
575	575	Add budgeted depreciation that is funded from rates and used to fund capital	588	588	-			1,176	1,176	-	
-	-	Add operating cash surplus available to fund capital	-	516	516	F	The surplus from operations becomes available funding for capital spending (ie reducing the need for external borrowing)	-	-	-	
575	575	Cash available to fund assets	588	1,104	516	F		1,176	1,176	-	
		Applications of capital funding									
		Capital expenditure									
		—to meet additional demand			-					-	
		—to improve the level of service			-					-	
625	746	—to replace existing assets	1,134	995	(139)	Under		2,268	2,268	-	
625	746	Cash used to fund assets	1,134	995	(139)			2,268	2,268	-	
(50)	(171)	Remaining cash from capital available to reduce debt OR (debt funding of capital required)	(546)	109	655	F		(1,092)	(1,092)	-	
(122)	(7)	Add any operating deficit that needs to be funded from debt	(444)	-	444			(888)	(637)	251	
(171)	(178)	Total (increase)/decrease in internal/external debt	(990)	109	1,099	F		(1,980)	(1,729)	251	F

Roading

Annual Plan December 2023 (\$000)	Actual December 2023 (\$000)		LTP December 2024 (\$000)	Actual December 2024 (\$000)	Variance (\$000)	Favourable/ Unfavourable	Commentary	LTP June 2025 (\$000)	Forecast June 2025 (\$000)	Forecast Variance (\$000)	Favourable/ Unfavourable
		Sources of operating funding									
4,630	4,684	General rates, uniform annual general charges, rates penalties	4,668	4,710	42	F		9,336	9,420	84	F
-	-	Targeted rates	-	-	-			-	-	-	
1,525	1,211	Subsidies and grants for operating purposes	1,902	1,572	(330)	U	NZTA subsidies received are lower than budgeted which is a normal seasonal variation.	3,803	3,803	-	
145	41	Fees and charges	162	39	(123)	U	Corridor access requests and overweight permits income	324	98	(227)	U
134	128	Internal charges and overheads recovered	144	143	(1)	U		287	287	-	
128	115	Local authorities fuel tax, fines, infringement fees, and other receipts	110	109	(1)	U		220	220	-	
6,561	6,179	Total operating funding (A)	6,985	6,573	(412)	U		13,970	13,828	(143)	U
(3,775)	(3,775)	Less budgeted depreciation that is funded from rates and used to fund capital	(3,947)	(3,947)	-			(7,894)	(7,894)	-	
-	-	Less reserve funding that comes from rates	-	-	-			-	-	-	
2,786	2,404	Cash available to fund operating	3,038	2,626	(412)	U		6,076	5,934	(143)	U
		Applications of operating funding									
3,541	3,625	Payments to staff and suppliers	3,903	3,474	(429)	F	Subsidised roading costs are \$202,000 and unsubsidised roading costs are \$224,000 lower than budgeted. This should balance out as the year progresses.	7,805	7,805	-	
231	305	Finance costs	188	152	(36)	F	Finance costs are lower than budgeted as a result of the decrease in interest rates.	375	304	(71)	F
600	755	Internal charges and overheads applied	706	834	129	U	Unbudgeted business unit loss allocated to roading and higher than budgeted overheads	1,411	1,604	193	U
-	-	Other operating funding applications	-	-	-			-	-	-	
4,372	4,685	Total applications of operating funding (B)	4,796	4,460	(336)	F		9,591	9,713	122	U
-	-	Less operating expenditure funded from reserves	-	-	-			-	-	-	
4,372	4,685	Cash used to fund operating	4,796	4,460	(336)	F		9,591	9,713	122	U

35

(1,586)	(2,281)	Operating cash surplus/(deficit)	(1,758)	(1,834)	(77)	U		(3,515)	(3,779)	(264)	U
		Sources of capital funding									
1,641	1,282	Subsidies and grants for capital expenditure	1,816	813	(1,003)	U	Underspend at this point is partially due to timing, with more works occurring in the warmer months of the year. Also due to NZTA subsidy not being fully approved - Low Cost, Low Risk projects of \$893,155 were budgeted but not approved by NZTA. Subsequently, Better-off Funding of \$1.3m is now expected to be received and applied to district accessibility projects that was not budgeted for.	3,631	4,038	407	F
224	411	Development and financial contributions	111	608	498	F	Development contributions are \$498,000 higher than budgeted.	221	912	691	F
		Gross proceeds from sale of assets	-	-	-			-	-	-	U
3,775	3,775	Add budgeted depreciation that is funded from rates and used to fund capital	3,947	3,947	-			7,894	7,894	-	U
-	-	Add operating cash surplus available to fund capital	-	-	-			-	-	-	U
5,640	5,468	Cash available to fund assets	5,873	5,368	(505)	U		11,746	12,844	1,098	F
		Applications of capital funding									
		Capital expenditure									
-	-	—to meet additional demand	130	-	(130)	Under	Capital expenditure is tracking below budget, partly as a result of the seasonal nature of the work, and due to the cut in funding for the Low Cost Low Risk projects. By year end, we expect to spend \$1.3m for district accessibility projects funded by Better off Funding not budgeted for.	260	260	-	On
1,113	1,841	—to improve the level of service	425	1,503	1,078	Over		850	1,503	653	Ove
3,428	939	—to replace existing assets	3,560	1,564	(1,996)	Under		7,120	7,738	618	Ove
4,541	2,780	Cash used to fund assets	4,115	3,067	(1,048)	Under		8,230	9,501	1,271	Ove
					-						
1,100	2,688	Remaining cash from capital available to reduce debt OR (debt funding of capital required)	1,758	2,301	543			3,516	3,343	(173)	
(1,586)	(2,281)	Add any operating deficit that needs to be funded from debt	(1,758)	(1,834)	(77)			(3,515)	(3,779)	(264)	
(486)	407	Total (increase)/decrease in internal/external debt	1	467	467	F		1	(436)	(437)	U

Rubbish and Recycling

Annual Plan December 2023 (\$000)	Actual December 2023 (\$000)		LTP December 2024 (\$000)	Actual December 2024 (\$000)	Variance (\$000)	Favourable/ Unfavourable	Commentary	LTP June 2025 (\$000)	Forecast June 2025 (\$000)	Forecast Variance (\$000)	Favourable/ Unfavourable
		Sources of operating funding									
801	811	General rates, uniform annual general charges, rates penalties	983	991	9	F		1,965	1,982	17	F
1,264	1,251	Targeted rates	1,272	1,260	(12)	U		2,544	2,520	(24)	U
230	302	Subsidies and grants for operating purposes	130	238	108	F	The waste minimisation subsidy received to date is \$36,000 more than budget and the MFE subsidy is \$72,000 more than budget.	260	368	108	F
616	435	Fees and charges	440	418	(22)	U		880	836	(44)	U
1	-	Internal charges and overheads recovered	1	1	1	F		1	1	-	
-	-	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-			-	-	-	
2,911	2,799	Total operating funding (A)	2,825	2,908	83	F		5,650	5,707	57	F
(18)	(18)	Less budgeted depreciation that is funded from rates and used to fund capital	(24)	(24)	-			(48)	(48)	-	
-	-	Less reserve funding that comes from rates	-	-	-			-	-	-	
2,893	2,781	Cash available to fund operating	2,801	2,884	83	F		5,602	5,659	57	F
		Applications of operating funding									
2,681	2,319	Payments to staff and suppliers	2,554	2,583	29	U	CPI adjustments and potential contract variations have yet to be received/agreed with our contractors, which could potentially exceed the budget by year end.	5,108	5,458	350	U
41	54	Finance costs	44	35	(9)	F	Finance costs are lower than budgeted as a result of the decrease in interest rates.	87	70	(17)	F
153	177	Internal charges and overheads applied	185	216	31	U	Overheads higher than budgeted	370	432	62	U
-	-	Other operating funding applications	-	-	-			-	-	-	
2,875	2,550	Total applications of operating funding (B)	2,783	2,834	52	U		5,565	5,960	395	U
(130)	(114)	Less operating expenditure funded from reserves	(130)	(114)	16			(260)	(260)	-	
2,745	2,436	Cash used to fund operating	2,653	2,720	68	U		5,305	5,700	395	U

148	345	Operating cash surplus/(deficit)	149	164	16	F		345	7	(338)	U
		Sources of capital funding									
-	-	Subsidies and grants for capital expenditure	-	-	-			-	-	-	
-	-	Development and financial contributions	-	-	-			-	-	-	
		Gross proceeds from sale of assets	-	-	-			-	-	-	
18	18	Add budgeted depreciation that is funded from rates and used to fund capital	24	24	-			48	48	-	
148	345	Add operating cash surplus available to fund capital	149	164	16	F		297	7	(290)	
166	363	Cash available to fund assets	173	188	16	F		345	55	(290)	
		Applications of capital funding									
		Capital expenditure									
-	-	—to meet additional demand	-	-	-			-	-	-	
250	793	—to improve the level of service	250	264	14	Over		500	500	-	C
-	-	—to replace existing assets	-	-	-			-	-	-	
250	793	Cash used to fund assets	250	264	14	Over		500	500	-	C
(84)	(430)	Remaining cash from capital available to reduce debt OR (debt funding of capital required)	(78)	(76)	2			(155)	(445)	(290)	
-	-	Add any operating deficit that needs to be funded from debt	-	-	-			-	-	-	
(84)	(430)	Total (increase)/decrease in internal/external debt	(78)	(76)	2	F		(155)	(445)	(290)	U

Stormwater

Annual Plan December 2023 (\$000)	Actual December 2023 (\$000)		LTP December 2024 (\$000)	Actual December 2024 (\$000)	Variance (\$000)	Favourable/ Unfavourable	Commentary	LTP June 2025 (\$000)	Forecast June 2025 (\$000)	Forecast Variance (\$000)	Favourable/ Unfavourable
		Sources of operating funding									
94	95	General rates, uniform annual general charges, rates penalties	74	75	1	F		148	150	2	F
579	580	Targeted rates	454	454	1	F		907	908	1	F
-	-	Subsidies and grants for operating purposes	-	-	-			-	-	-	
-	-	Fees and charges	-	-	-			-	-	-	
86	86	Internal charges and overheads recovered	89	89	-			178	178	-	
-	-	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-			-	-	-	
758	761	Total operating funding (A)	617	618	2	F		1,233	1,236	3	F
(437)	(437)	Less budgeted depreciation that is funded from rates and used to fund capital	(128)	(128)	-			(256)	(256)	-	
-	-	Less reserve funding that comes from rates	-	-	-			-	-	-	
321	324	Cash available to fund operating	489	490	2	F		977	980	3	F
		Applications of operating funding									
197	122	Payments to staff and suppliers	318	240	(78)	F		636	636	-	
1	1	Finance costs	19	15	(4)	F		37	30	(7)	F
108	128	Internal charges and overheads applied	136	164	29	U		271	300	29	U
-	-	Other operating funding applications	-	-	-			-	-	-	
306	251	Total applications of operating funding (B)	472	419	(53)	F		944	966	22	U
		Less operating expenditure funded from reserves			-			-	-	-	
306	251	Cash used to fund operating	472	419	(53)	F		944	966	22	U
					-						

15	73	Operating cash surplus/(deficit)	17	71	55	F		33	15	(19)	U
		Sources of capital funding									
-	-	Subsidies and grants for capital expenditure	-	-	-			-	-	-	
14	-	Development and financial contributions	-	-	-			-	-	-	
-	-	Gross proceeds from sale of assets	-	-	-			-	-	-	
437	437	Add budgeted depreciation that is funded from rates and used to fund capital	128	128	-			256	256	-	
15	73	Add operating cash surplus available to fund capital	17	71	55	F		33	15	(19)	U
466	510	Cash available to fund assets	145	199	55	F		289	271	(19)	U
		Applications of capital funding									
		Capital expenditure									
-	-	—to meet additional demand	38	-	(38)	Under		75	-	(75)	Und
250	175	—to improve the level of service	788	175	(613)	Under	\$500,000 to be spent this financial year for Morrinsville CBD stormwater upgrades, \$500,000 to be spent in 2025-26 and further \$500,000 in future years.	1,575	500	(1,075)	Und
145	-	—to replace existing assets	-	-	-			-	-	-	
395	175	Cash used to fund assets	825	175	(650)	Under		1,650	500	(1,150)	Und
		Remaining cash from capital available to reduce debt OR (debt funding of capital required)									
71	335		(681)	24	705			(1,361)	(230)	1,132	
-	-	Add any operating deficit that needs to be funded from debt	-	-	-			-	-	-	
71	335	Total (increase)/decrease in internal/external debt	(681)	24	705	F		(1,361)	(230)	1,132	F

Wastewater

Annual Plan December 2023 (\$000)	Actual December 2023 (\$000)		LTP December 2024 (\$000)	Actual December 2024 (\$000)	Variance (\$000)	Favourable/ Unfavourable	Commentary	LTP June 2025 (\$000)	Forecast June 2025 (\$000)	Forecast Variance (\$000)	Favourable/ Unfavourable
		Sources of operating funding									
-	-	General rates, uniform annual general charges, rates penalties	-	-	-			-	-		
3,318	3,397	Targeted rates	4,336	4,390	55	F		8,671	8,780	109	F
-	-	Subsidies and grants for operating purposes	-	-	-			-	-	-	
341	454	Fees and charges	539	297	(242)	U	Trade waste charges are \$242,000 lower than budgeted. The budget allowed for some increase in trade waste agreement charges that have yet to be progressed.	1,078	593	(485)	U
288	287	Internal charges and overheads recovered	308	308	-			616	616	-	
-	-	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-			-	-	-	
3,947	4,138	Total operating funding (A)	5,183	4,995	(188)	U		10,365	9,989	(376)	U
(1,526)	(1,526)	Less budgeted depreciation that is funded from rates and used to fund capital	(1,673)	(1,673)	-			(3,346)	(3,346)	-	
(331)	(341)	Less reserve funding that comes from rates			-			-	-	-	
2,090	2,271	Cash available to fund operating	3,510	3,322	(188)	U		7,019	6,643	(376)	U
		Applications of operating funding									
1,881	2,051	Payments to staff and suppliers	2,881	2,249	(632)	F	\$750,000 (for 6 months) was budgeted to be spent on the desludging of the Te Aroha and Morrinsville Wastewater Treatment Plants. That work has yet to begin, as Council are awaiting an options report to determine the best way forward. With so much uncertainty around timing and cost, we have assumed for the purpose of the forecast to 30 June 2025, that none of the \$1.5m budgeted will be spent this year. Ignoring the impact of the desludging on our budgets, there are a number of other areas of the budget both over and underspent: Consultants \$56,000 over budget, general asset insurance \$32,000 over budget, materials purchased \$51,000 over budget and the electrical/mechanical contract (is \$123,000 over budget with the main area being the Morrinsville waste water	5,761	4,377	(1,384)	F

							treatment plant. KVS internal charging and Plant hire is \$75,000 and \$11,000 under budget with main variances being Te Aroha and Matamata reticulation costs also subcontractors are \$62,000 under budget for reticulation, External lab analysis costs are \$41,000 below budget and waters unit charging is \$107,000 under budget. Ignoring the desludging budget, we forecast an overspend of approx. \$116,000 to 30 June.				
233	311	Finance costs	594	479	(115)	F	Finance costs are lower than budgeted as a result of not all budgeted capital works progressing as budgeted and the decrease in interest rates.	1,187	961	(226)	F
287	596	Internal charges and overheads applied	351	632	282	U	Unbudgeted \$225,000 business unit loss allocated to Waste water. Higher than budgeted overheads	701	1,264	563	U
0	-	Other operating funding applications	-	-	-			-	-	-	
2,401	2,958	Total applications of operating funding (B)	3,825	3,360	(465)	F		7,649	6,602	(1,047)	F
(331)	(341)	Less operating expenditure funded from reserves	(193)	(193)	-			(386)	(386)	-	
2,070	2,617	Cash used to fund operating	3,632	3,167	(465)	F		7,263	6,216	(1,047)	F
20	(346)	Operating cash surplus/(deficit)	(122)	155	277	F		(244)	426	670	F
		Sources of capital funding									
-	-	Subsidies and grants for capital expenditure	-	-	-			-	-	-	
388	547	Development and financial contributions	847	1,090	243	F	Development contributions in Matamata and Morrinsville are \$272,000 and \$805,000 higher than budgeted. Contributions in Te Aroha were \$833,000 lower than budgeted.	1,694	2,168	474	F
-	-	Gross proceeds from sale of assets	-	-	-			-	-	-	
1,526	1,526	Add budgeted depreciation that is funded from rates and used to fund capital	1,673	1,673	-			3,346	3,346	-	
20	-	Add operating cash surplus available to fund capital	-	155	155		The surplus from operations becomes available funding for capital spending (ie reducing the need for external borrowing)	-	426	426	
1,934	2,073	Cash available to fund assets	2,520	2,918	398	F		5,040	5,941	901	F
		Applications of capital funding									
		Capital expenditure									
-	0	—to meet additional demand	4,006	-	(4,006)	Under	\$4.4m has been spent on the Matamata Waste Water Treatment plant. \$2.7m has been spent on renewals. As at 30 June we are forecasting to complete renewals as budgeted, and spend a further \$10m on the Matamata waste water treatment plant upgrade (or could be more if	8,012	-	(8,012)	Und

							contracts awarded in the next month or two are able to commence works quickly).				
4,458	4,082	—to improve the level of service	9,350	2,523	(6,827)	Under	\$500,000 to be spent this financial year for Morrinsville CBD stormwater upgrades, \$500,000 to be spent in 2025-26 and further \$500,000 in future years.	18,700	11,350	(7,350)	Und
1,854	2,225	—to replace existing assets	2,875	4,625	1,750	Over		5,750	5,750	-	On
6,312	6,307	Cash used to fund assets	16,231	7,148	(9,083)	Under		32,462	17,100	(15,362)	Und
(4,378)	(4,234)	Cash surplus/(deficit) from capital	(13,711)	(4,230)	9,481			(27,422)	(11,159)	16,263	
-	(346)	Add any operating deficit that needs to be funded from debt	(122)	-	122			(244)	-	244	
(4,378)	(4,580)	Total (increase)/decrease in internal/external debt	(13,833)	(4,075)	9,758	F		(27,666)	(10,733)	16,933	F

Water

Annual Plan December 2023 (\$000)	Actual December 2023 (\$000)		LTP December 2024 (\$000)	Actual December 2024 (\$000)	Variance (\$000)	Favourable/ Unfavourable	Commentary	LTP June 2025 (\$000)	Forecast June 2025 (\$000)	Forecast Variance (\$000)	Favourable/ Unfavourable
		Sources of operating funding									
-	-	General rates, uniform annual general charges, rates penalties	-	-	-			-	-	-	
4,256	3,757	Targeted rates	5,446	5,336	(110)	U	Metered water income is \$110,000 or 2% lower than budgeted at this point.	10,891	10,672	(219)	U
400	-	Subsidies and grants for operating purposes	-	800	800	F	\$800,000 Better-off funding budgeted in 2023-24 was received/recognised in 2024-25	-	800	800	F
1	42	Fees and charges	6	38	33	F	Water tanker income higher than budgeted	11	76	65	F
34	34	Internal charges and overheads recovered	36	36	-			72	72	-	
-	-	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-			-	-	-	
4,691	3,833	Total operating funding (A)	5,487	6,210	723	F		10,974	11,620	646	F
(1,553)	(1,553)	Less budgeted depreciation that is funded from rates and used to fund capital	(1,699)	(1,699)	-			(3,398)	(3,398)	-	
-	-	Less reserve funding that comes from rates	-	-	-			-	-	-	
3,138	2,280	Cash available to fund operating	3,788	4,511	723	F		7,576	8,222	646	F
		Applications of operating funding									
2,259	2,004	Payments to staff and suppliers	2,604	2,077	(527)	F	Payments to suppliers are currently tracking \$527,000 below budget overall. Within this, there are areas of the budget both under and over. The main areas of overspend include: Contractor costs \$173,000 over budget (mainly in respect of the Morrinsville water treatment plant), Materials (including purchase of testing materials, calibration of equipment, removal of old clarifier due to H&S at the Te Poi plant) \$85,000 over budget and the electrical/mechanical contract \$13,000 over budget. These areas of overspend are currently offset by savings against budget in the following areas: reticulation works subcontractors \$26,000 under budget, external lab analysis \$132,000 under budget, KVS internal charging and plant hire \$325,000 and \$34,000 under budget (particularly in respect of reticulation works). Waters unit internal charging is \$99,000 below budget.	5,208	5,208	-	

346	457	Finance costs	566	457	(109)	F	Finance costs are lower than budgeted as a result of the decrease in interest rates.	1,132	917	(215)	F
498	901	Internal charges and overheads applied	582	888	307	U	Unbudgeted \$258,000 business unit loss allocated to Water. Higher than budgeted overheads	1,163	1,776	613	U
-	-	Other operating funding applications	-	-	-			-	-	-	
3,103	3,362	Total applications of operating funding (B)	3,752	3,422	(330)	F		7,503	7,901	398	U
-	-	Less operating expenditure funded from reserves	-	-	-			-	-	-	
3,103	3,362	Cash used to fund operating	3,752	3,422	(330)	F		7,503	7,901	398	U
35	(1,082)	Operating cash surplus/(deficit)	37	1,089	1,053	F		73	321	248	F
		Sources of capital funding									
-	-	Subsidies and grants for capital expenditure	-	-	-			-	-	-	
226	418	Development and financial contributions	96	659	563	F	Development contributions in Matamata and Morrinsville are \$37,000 and \$622,000 higher than budgeted. Contributions in Te Aroha were \$94,000 lower than budgeted.	190	1,303	1,113	F
-	-	Gross proceeds from sale of assets	-	-	-			-	-	-	
1,553	1,553	Add budgeted depreciation that is funded from rates and used to fund capital	1,699	1,699	-			3,398	3,398	-	
-	-	Add operating cash surplus available to fund capital	-	-	-			-	321	321	
1,779	1,971	Cash available to fund assets	1,795	2,358	563	F		3,588	5,022	1,434	F
		Applications of capital funding									
		Capital expenditure									
-	-	—to meet additional demand	1,100	-	(1,100)	Under	\$1.2m has been spent to date on Lockerbie Water Treatment Plant works carried forward from the 2023-24 budget. Capital and renewal work budgeted in 2024-25 has yet to progress, but is expected to catch up in most areas, although the Te Aroha consenting work (approx. \$1.4m budgeted) is likely to push out to the 2025-26 year.	2,200	2,200	-	On
2,733	3,348	—to improve the level of service	350	2,706	2,356	Over		700	700	-	On
1,351	2,664	—to replace existing assets	3,155	2,382	(773)	Under		6,309	4,909	(1,400)	Und
4,084	6,012	Cash used to fund assets	4,605	5,088	484	Over		9,209	7,809	(1,400)	Und

(2,305)	(4,041)	Remaining cash from capital available to reduce debt OR (debt funding of capital required)	(2,810)	(2,730)	80			(5,621)	(2,787)	2,834	
-	(1,082)	Add any operating deficit that needs to be funded from debt	-	-	-			-	-	-	
(2,305)	(5,123)	Total (increase)/decrease in internal/external debt	(2,810)	(2,730)	80	F		(5,621)	(2,787)	2,834	F

Item 8.2

Attachment A

Consents and Licensing

Annual Plan December 2023 (\$000)	Actual December 2023 (\$000)		LTP December 2024 (\$000)	Actual December 2024 (\$000)	Variance (\$000)	Favourable/ Unfavourable	Commentary	LTP June 2025 (\$000)	Forecast June 2025 (\$000)	Forecast Variance (\$000)	Favourable/ Unfavourable
		Sources of operating funding									
1,194	1,208	General rates, uniform annual general charges, rates penalties	1,967	1,984	18	F		3,933	3,968	35	F
-	-	Targeted rates	-	-	-			-	-	-	
-	-	Subsidies and grants for operating purposes	-	-	-			-	-	-	
1,892	2,034	Fees and charges	2,044	2,582	538	F	Note: The LTP income budget (shown at \$2.044m) is overstated by \$145,000 as internal income was not netted off in the adopted budget. As such, revenue from fees and charges is actually \$683,000 ahead of budget at Dec 2024. The main variance is from Resource Consent income which is \$398,000 higher than budgeted (but largely offset by additional processing costs). Dog registrations are \$250,000 higher than budgeted, this is due to registrations being processed at the start of the financial year and will balance out as the year progresses.	4,088	4,664	576	F
-	-	Internal charges and overheads recovered	-	-	-			-	-	-	
17	50	Local authorities fuel tax, fines, infringement fees, and other receipts	20	60	41	F	Animal infringements and fines income is \$41,000 higher than budgeted. With this, comes additional costs of lodging the infringements	39	90	51	F
3,102	3,292	Total operating funding (A)	4,030	4,626	596	F		8,060	8,722	662	F
-	-	Less budgeted depreciation that is funded from rates and used to fund capital	(6)	(6)	-			(12)	(12)	-	
-	-	Less reserve funding that comes from rates	-	-	-					-	
3,097	3,287	Cash available to fund operating	4,024	4,620	596	F		8,048	8,710	662	F
		Applications of operating funding									
2,273	2,326	Payments to staff and suppliers	2,802	2,642	(160)	F	Note: The LTP expense budget (shown at \$2.802m) is overstated by \$145,000 as internal expenses were not netted off in the adopted budget. As such, payments to staff and suppliers is only \$15,000 less than budget at Dec 2024. Consultant costs are \$87,000 higher than budgeted as consultants are being utilised to process backlog of consent submissions. Offsetting this, other costs are slightly lower than budgeted at this point.	5,603	5,939	336	U

-	-	Finance costs	33	26	(7)	F	Finance costs are lower than budgeted as a result of the decrease in interest rates.	65	52	(13)	F
850	940	Internal charges and overheads applied	1,063	1,236	174	U	Overheads higher than budgeted	2,125	2,472	347	U
-	-	Other operating funding applications	-	-	-					-	
3,123	3,266	Total applications of operating funding (B)	3,897	3,904	8	U		7,793	8,463	670	U
	-	Less operating expenditure funded from reserves		-	-			-	-	-	
3,123	3,266	Cash used to fund operating	3,897	3,904	8	U		7,793	8,463	670	U
					-						
-	21	Operating cash surplus/(deficit)	128	716	589	F		255	247	(8)	U
		Sources of capital funding									
-	-	Subsidies and grants for capital expenditure	-	-	-			-	-	-	
-	-	Development and financial contributions	-	-	-			-	-	-	
-	-	Gross proceeds from sale of assets	-	-	-			-	-	-	
5	5	Add budgeted depreciation that is funded from rates and used to fund capital	6	6	-			12	12	-	
-	21	Add operating cash surplus available to fund capital	128	716	589	F		255	247	(8)	U
5	26	Cash available to fund assets	134	722	589	F		267	259	(8)	U
		Applications of capital funding									
		Capital expenditure									
-	-	—to meet additional demand	-	-	-					-	
-	-	—to improve the level of service	-	-	-					-	
-	-	—to replace existing assets	-	-	-					-	
-	-	Cash used to fund assets	-	-	-			-	-	-	
5	26	Remaining cash from capital available to reduce debt OR (debt funding of capital required)	134	722	589			267	259	(8)	
-	-	Add any operating deficit that needs to be funded from debt	-	-	-			-	-	-	
-	26	Total (increase)/decrease in internal/external debt	134	722	589	F		267	259	(8)	U

8 Ngā Pūrongo Whakamārama | Information Reports

8.3 Audit Management Report for Annual Report 2023/24

CM No.: 2998784

Te Kaupapa | Purpose

The purpose of this report is to:

- 1) Receive the Audit Management Report for the Annual Report 2023/24 and provide any feedback if desired (attached).
- 2) Receive the Audit Recommendations Register and provide any feedback if desired (attached).

Rāpopotonga Matua | Executive Summary

Audit New Zealand (Audit) is Council's external auditor appointed by the Office of the Auditor General to conduct the auditing of Council's Annual Report and reporting process on their behalf.

Audit issue an Audit Management Report following each Annual Report with recommendations on processes and issues that can be fixed or improved for future auditing processes. This report for the 2024/25 Annual Report is attached with accompanying staff comments.

Staff have developed a register of all Audit recommendations from previous reports and how we are tracking against these.

Tūtohunga | Recommendation

That:

1. Council note the recommendations made by Audit New Zealand in the Audit Management Report on the Annual Report 2023/24.
2. Council provide any feedback on the Audit Management Report if desired *[feedback to be specified]*.
3. Council note the Audit Recommendations Register and note staff will be making improvements to this register.
4. Council provide any feedback on the Audit Recommendations Register if desired *[feedback to be specified]*.

Horopaki | Background

Audit New Zealand provided an unmodified opinion for the Annual Report 2023/24 on 27 November 2024, meaning Audit NZ were satisfied with the financial and non-financial information and data in the report.

Audit Management Report

The Audit Management Report details areas where improvement is needed, this report including staff comment is attached to this report.

Six new recommendations were made, with two recommendations classed as 'urgent' and four are classed as 'necessary'. There are 18 open recommendations in total.

‘Urgent’ recommendations are expected to be addressed urgently, ‘necessary’ recommendations are expected to be addressed within six months so Council can meet best practice standards, and ‘beneficial’ recommendations are expected to be addressed between 6 to 12 months.

None of the recommendations in the report materially impacted the 2023/24 Annual Report.

A summary of recommendations is as below:

Priority	Priority			
	Urgent	Necessary	Beneficial	Total
Open matters from 2023 report	1	10	1	12
Open matters from 2024 interim report	-	4	2	6
Implemented or closed during 2024 final audit	1	3	1	5
Total matters considered	2	17	4	23

Audit Recommendations Register

Staff maintain a register of all Audit recommendations from previous reports and how we are tracking against these. This register is attached for the Council’s information.

Mōrearea | Risk

There is a risk that actions undertaken to address internal control deficiencies may not be considered sufficient or appropriate to address Audit New Zealand’s concerns.

In order to mitigate this risk, the internal teams have regular open discussions with Audit New Zealand to ensure that matters are being progressed to Audit New Zealand’s satisfaction.

Ngā Pāpāhonga me ngā Whakawhitiwhitinga | Communications and engagement

No communications is planned. Council will continue to work on resolving and clearing the outstanding issues.

Ngā Tāpiritanga | Attachments

- A. Report to Governors (audit management report 2023/24) - Final - sent to RAC 19/02/2025
(Under Separate Cover)
- [B↓](#). Audit recommendations tracker for RAC and Council Feb 2025

Ngā waitohu | Signatories

Author(s)	Olivia Picard Kaitohu Kaupapahere Paetahi Graduate Policy Advisor	
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Approved by	Niall Baker Kaiārahi Tima Kaupapahere Policy Team Leader	
	Kelly Reith Hautū Tāngata, Kāwana me ngā Hononga Group Manager People, Governance & Relationships	

Table of Audit recommendations that are either new or in progress following the audit of the 2023/24 Annual Report.

Focus area/issue	Year First raised	Recommendations	Priority	Status	Staff Comments
Assets under construction	2021/22	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.	Urgent	In progress	<p>2022/23 comment: It is most efficient for asset staff to capitalise assets in the asset management systems when they are finally complete with all costs captured, which may come after the point at which the asset is actually in use. We reviewed any such projects for 30 June 2023 and capitalised these 'on the books' to ensure that they are accounted for in the correct line of the PPE note to the financial statements, and depreciated from the correct date. Their formal capitalisation is in progress.</p> <p>2023/24 comment: Confirm that we will review assets that are under construction and ensure financial statements reflect when the assets are available for use. (Assets and Projects Manager)</p>

Focus area/issue	Year First raised	Recommendations	Priority	Status	Staff Comments
Payroll Controls - Timely review of Masterfile changes	2022/23	Management should ensure that the Masterfile changes are reviewed on a regular basis or at least once every month to prevent any unauthorised changes to the Masterfile not being detected and corrected in a timely manner. This should be an independent review by someone who does not have access to make Masterfile changes.	Urgent	In progress	As set out in the management comments to the Audit Report, we have a differing opinion on the potential for risk in our existing procedures, and are comfortable that our processes are robust. We have however identified opportunities to further refine our process and will implement these going forward from now.

Focus area/issue	Year First raised	Recommendations	Priority	Status	Staff Comments
Quality and timeliness of information – PPE	2023/24	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.	Urgent		<p><u>Bank reconciliations</u></p> <p>The bank reconciliation module in our Authority software is excellent in terms of generating an automated daily bank reconciliation that give us assurance that all transactions in the bank account and cashbook are captured. Beyond that, the module provides insufficient transaction information to enable a smooth matching of items between the bank account and the cashbook. The system is also incapable of producing an automated reconciliation at a specified date, which therefore requires staff to manually produce the year end bank reconciliation. These issues have been raised with our software provider Civica on an individual basis, and in conjunction with other local authority users. Since Audit NZ’s interim Report, staff have met with other users and the module expert from Civica, and have gained assurance that we are utilising the module to its current potential. As a result of the combined user issues raised, Civica have provided some enhancements in recent patches, however we have not found them to provide any benefit for the process of matching transactions. The module expert from Civica also noted that they have spent considerable time trying to develop an automated retrospective trial balance, but have found the process to be overly complex, and we were not given a strong indication that this enhancement would be forthcoming. As such, staff have recently spent significant time</p>

Focus area/issue	Year First raised	Recommendations	Priority	Status	Staff Comments
					<p>developing and testing their own tool outside of the Authority system that we have found to be significantly beneficial in the process of matching transactions. We expect that this will greatly improve the timeliness of the matching, although noting that there are always transactions that take longer to resolve as they may require further investigation. Staff are also trialling processes to help make the manual bank reconciliation process at year end more efficient.</p> <p><u>Property, plant and equipment</u></p> <p>There are many staff involved in the administration and development of the supporting information for property, plant and equipment. Going forward, we will assign responsibility to an individual to coordinate and ensure that the information provided to the Audit team reconciles to the financial statements and is provided in a timely manner.</p>

Focus area/issue	Year First raised	Recommendations	Priority	Status	Staff Comments
Timely capitalisations - PPE	2023/24	Management should tighten the procedures and controls around asset capitalisations to ensure that assets are correctly classified for inclusion in the financial statements	Urgent	In progress	Council has enhanced its processes and capitalisations over the past couple of years, particularly in Parks and Facilities and Roading. However, we acknowledge that some older projects, especially in the Three Waters sector, still need to be capitalised which we are currently working on this year to prevent any impact on our depreciation calculations.
Variances in PPE WIP and additions listings	2021/22	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.	Urgent	In progress	Reconciliations between the final listing of WIP and the general ledger were prepared for 30 June 2023. We are currently working on making the capital spreadsheets more comprehensive as a single source of information for the Finance, Strategy and Delivery teams, rather than each team relying on their own version for different purposes. Once this is bedded down we will ensure regular monthly reconciliations are undertaken between spending in capital work orders and the general ledger. We have planned to implement a detailed quarterly review of capital work orders for 2023/24 to improve the financial monitoring of capital projects and timeliness of

Focus area/issue	Year First raised	Recommendations	Priority	Status	Staff Comments
					capitalisations. This has been delayed at this point due largely to staff commitments with the LTP project but will be a focus for the six month reporting. We've also updated the process for employee exits to ensure that when an employee leaves that there is a formal process to ensure any capital work orders they have been managing are either capitalised or transferred to an appropriate person to take-over.
Accounting for financial instruments – LGFA borrower notes	2022/23	Ensure the LGFA borrower notes are measured at fair value and accounted for in line with the standard. This balance was not material for the financial year. As the District Council enters more loans going forward, this balance may become material. The District Council should still ensure that the accounting complies with the standards.	Necessary	In progress	Noted (Finance and Business Services Manager)

Focus area/issue	Year First raised	Recommendations	Priority	Status	Staff Comments
Broken Authority Reports (performance reporting)	2022/23	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.	Necessary	Not yet progressed	2023/24 comment: There has been some progress to address this. There has been delays due to the prioritisation of resolving critical system performance issues. In the meantime, we have implemented an ad-hoc process to address the most important Crystal Reports. The Digital Enablement team has been working diligently to fix these critical reports, but the process remains slow. In the short-term we will continue with the current ad-hoc process to ensure critical reports are addressed. For the long-term, we will focus on: Completing the upgrade to the latest release version of the system. Streamlining report generation processes, moving towards more automated, self-service reporting options, which will reduce reliance on ad-hoc fixes. (Information Technology Manager)

Focus area/issue	Year First raised	Recommendations	Priority	Status	Staff Comments
CRM Reliability for substantiating the response time (performance reporting)	2022/23	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.	Necessary	In progress	2023/24 comment: Work has been done to establish integration between Council's corporate customer request system and the assets system which is to be accessible by staff in the field. This integration is critical to ensuring that the data being entered into the request system, from which reports are drawn, is accurate and complete and correctly formatted. This will lead to more reliable reports in the future. We are currently entering the testing phase of this integration so that we can iron out any wrinkles. (Digital Manager).
Depreciation not correctly backdated	2023/24	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.	Necessary	In progress	Unfortunately, AssetFinda cannot backdate depreciation for found assets. As a result, the end-of-year depreciation does not include any backdated amounts. However, staff can manually review this annually to ensure there are no significant impacts. As we work on reducing our backlog and WIP, fewer assets will be added with a found date. We conduct annual or bi-annual valuations, which trigger the asset to be correctly valued, providing a written-down value reflective of the asset's age. The asset will then continue to depreciate based on this updated value.

Focus area/issue	Year First raised	Recommendations	Priority	Status	Staff Comments
Expected credit loss assessment	2022/23	Ensure that the report for the aged trial balance is generated on balance date each year and consider whether updates to the system can be made to enable aged debtors reports to be generated at specific dates.	Necessary	In progress	2023/24 comment: We do not expect this to be an issue in the coming 2025 year as the 30 June will fall on a working day, so the aged trial balance can be run at the close of business. (Finance and Business Services Manager)
Fraud risk assessment	2022	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.	Necessary	Not yet progressed	Some work has been undertaken during 2023 in the area of assessing the fraud risks associated with cash-handling in preparation for the internal audit that was completed over cash-handling in May 2023. It is unlikely that we will be able to complete a full review of the fraud risk assessment in 2023/24 due to other priorities. This will be placed on the schedule of corporate priorities to be timetabled.

Focus area/issue	Year First raised	Recommendations	Priority	Status	Staff Comments
Internal charges for NZTA claim	2023/24	We recommend the District Council reviews its processes for recording labour time for internal charges for workorders (which form part of the NZTA claim) to ensure that the labour time is captured in a timely manner for labour charges to be included as part of the NZTA claims.	Necessary	Not yet progressed	Internal Roding labour charges are generally claimed in a timely manner, and NZTA audits have not identified any issues with our process. While some charges are backdated, they are very minor. Due to overlapping work and budget changes with Transport Choices and General Roding subsidised work, some adjustments were necessary at the end of the year as NZTA changed the funding sources. We will follow up with departments charging to the roading work orders to ensure they stay on top of their timesheet charges and review these regularly.
Lapses in New User onboarding process	2022/23	Follow due process for all new staff appointed through the completion/approval of the "Computer User Form".	Necessary	Not yet progressed	2023/24 comment: We've adjusted the user onboarding process, but recent review/feedback shows that gaps still exist. Due to limited staff resources, long-term plans to streamline the process have been delayed. In the short-term we are planning to address immediate compliance gaps while transitioning to the new ITSM-based process. (Information Technology Manager)

Focus area/issue	Year First raised	Recommendations	Priority	Status	Staff Comments
Property, plant, and equipment – Depreciation	2020/21	We recommend management consult with other local authority users of AssetFinda, or the software company itself, to better understand the rationale for the AssetFinda approach to depreciation and confirm this remains appropriate. It is important that the Council's underlying accounting records are the basis of the depreciation used in the financial statements to align with the applicable accounting standards rather than the valuers' reports. In section 4.1.2 to this report, we noted several instances of the AssetFinda system not correctly backdating depreciation.	Necessary	Disagree	We do not agree that the current calculation would result in a material error in the financial statements.

Focus area/issue	Year First raised	Recommendations	Priority	Status	Staff Comments
Register of pecuniary interest	2022	All interests should be declared by elected members to ensure that the District Council complies with the Local Government Act pecuniary interests' requirements.	Necessary	In progress	Declarations of interest have been updated.
Segregation of duties – Journals	2021/22	Consider implementing an electronic system to allow for delegations to be incorporated into the journals system (Authority) and to implement a control to ensure journals are approved before they are posted.	Necessary	Not yet progressed	Due to the IT complexity of the matter, we have not had an opportunity to progress this.
Segregation of duties – Journals	2022/23	Consider implementing an electronic system to allow for delegations to be incorporated into the journals system (Authority) and to implement a control to ensure journals are approved before they are posted. 2023/24 Audit: Due to the IT complexity of the matter, the	Necessary	Not yet progressed	2023/24 comment: The Authority system as it stands does not have functionality to utilise delegations or a pre-approval process for journals. We will look at available options to improve electronic controls in this area. In the meantime, the risk that journals could be posted before approval remains, mitigated slightly by staff being aware of the expectation to seek approval before posting, and being motivated to ensure their journals are correct before posting to avoid additional re-work. In the absence of an electronic control, we note that our current process includes an independent review of journals subsequent to posting in which the

Focus area/issue	Year First raised	Recommendations	Priority	Status	Staff Comments
		District Council has not had an opportunity to progress this.			approval of the journal is checked and confirmed along with the details and supporting documentation for the journal. (Finance and Business Services Manager)
Sensitive expenditure policies	2020/21	We recommend management update sensitive expenditure policies to include recent guidance	Necessary	Not yet progressed	The review of the Sensitive Expenditure Policy has been delayed due to competing priorities. With the LTP and other projects currently underway, the most realistic timing for the work to undertake this review is April-May 2024, unless other resourcing options are identified.
Suspense account reconciliations not prepared and reviewed monthly	2018/19	Monthly reconciliations of suspense accounts should be prepared and independently reviewed. Reconciliations were prepared and reviewed on an ad hoc basis.	Necessary	In progress	Council has a number of suspense accounts that are used for a range of purposes, and across a range of activities of Council (eg unidentified receipts, allocation of costs, planning deposits, external rebates, inventory control, payroll etc). Some suspense accounts are used daily, and are dependent on manual intervention in order to clear the suspense balance. Other suspense accounts are used only occasionally and/or are largely self-clearing (eg rates rebates, payroll). Currently regular effort is focused mostly on reconciling the suspense accounts that require manual intervention.

Focus area/issue	Year First raised	Recommendations	Priority	Status	Staff Comments
					Extending the effort to cover regular review of all suspense accounts and the formalised independent review process has been a sticking point to date due to workloads. (Finance and Business Services Manager)
Test organisational business continuity and disaster recovery plans	2017/18	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	Necessary	In progress	We're undergoing a comprehensive review of our BCP/DRP for IT infrastructure. This includes considerations for cyberattacks, natural disasters, and hardware failures. As part of this process, we've identified both short-term and long-term action plans. One key initiative is aimed at enhancing the resilience of our network and IT systems. The BCP/DRP will be revised immediately after completing the short-term plan, and then further updated once the long-term plan has been fully implemented. (Information Technology Manager)
Useful lives disclosed for accounting policy	2023/24	The Council should review the accounting policy for useful lives included in the financial statements and ensures that it is consistent with the useful lives adopted.	Necessary	In progress	The useful lives of PPE are reviewed as part of a revaluation process, and following that the accounting policy is updated to reflect any changes made. Staff will review any updates required following the 30 June 2025 revaluation.

Focus area/issue	Year First raised	Recommendations	Priority	Status	Staff Comments
Valuation of property, plant, and equipment – valuers’ recommendations for improvement	2018/19 & 2019/20	<p>The District Council should:</p> <ul style="list-style-type: none"> • 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. <p>Consider applying these recommendations to other asset classes held on a revaluation basis.</p> <p>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.</p>	Necessary	In progress	No comments required

Focus area/issue	Year First raised	Recommendations	Priority	Status	Staff Comments
PE capitalisation - Internal costs	2022/23	A control should be put in place to independently review the spreadsheet that captures the time charged by staff to be capitalised to projects. The review should also consider whether the costs meet the requirements of PBE IPSAS 17: Property, plant and equipment to ensure that the costs are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Our work indicated that Three Waters assets is the only asset class that does not have its internal time charged hours independently reviewed.	Beneficial	In progress	Over the next year, an internal process will be set up to review internal charges for the 3 waters project team. This will not be independent but managed within the 3 waters team. (Assets and Projects Manager)
Policies to update	2017/18	<ul style="list-style-type: none"> Capitalisation Policy (updated in 2012). 	Beneficial	Not yet progressed	The review of the Capitalisation Policy has not progressed due to competing priorities. We have not yet earmarked a date for this review.

8 Ngā Pūrongo Whakamārama | Information Reports

8.4 Chief Executive Officer's Report

CM No.: 2991716

Rāpopotonga Matua | Executive Summary

As this is my first report as Chief Executive Officer, Council is invited to provide feed-back on the information and format for future reports.

The following information is provided that may assist these discussions:

- Chief Executive Officer report to the Risk and Assurance Committee
- Chief Executive Officer Key Performance Indicators February 2025 Update
- Projects update report

Tūtohunga | Recommendation

That:

1. The information be received.

Ngā Tāpiritanga | Attachments

- A↓. CEO report to the Risk and Assurance Committee
- B↓. CEO KPI February 2025 update
- C↓. Pre-Project Progress for month ending January 2025
- D↓. Project progress month ending January 2025

Ngā waitohu | Signatories

Author(s)	Debbie Burge Kaiārahi Tautoko i te Koromatua me te Tumu Whakarae Executive Assistant to the Mayor & CEO	
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Approved by	Manaia Te Wiata Tumu Whakarae Chief Executive Officer	
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Chief Executive Officer Report to the Risk and Assurance Committee February 2025

Report Purpose

The purpose of the report is for the Chief Executive Officer to provide his perspective on activities in the organization that relate to the functions of the Risk and Assurance Committee

Executive Summary

The report provides Chief Executive comments and perspectives on matters considered relevant to the Risk and Assurance Committee:

- Performance against Long-Term Plan and Annual Plan targets
- External Audits
- Internal Audit
- Compliance with Laws and Regulations
- Risk Management and Internal Controls
- Special Projects/Emerging Issues

In reference to functions of the Committee, I would hope the report provides reassurance that:

- We are transparent about actual and potential significant risks
- We acknowledge the need for improvement in processes and systems
- There is evidence that improvements are occurring.

Recommendation

That the report be received.

Background

The Chief Executive Officer previously provided a verbal update to the Risk and Assurance Committee.

As a new Chief Executive, I am taking the opportunity to take a different approach and provide a formal report to the Committee.

As this is my first report, I wanted to ensure the format met the expectations of the Committee chair and the Mayor. As a consequence, the report was not circulated with the agenda.

Once the Risk and Assurance Committee approves the format (with any amendments), the report will be circulated with the agenda in the future.

Issues

Performance against Long-Term Plan and Annual Plan targets

Note that the six month report is on the agenda.

Chief Executive Officer Report to the Risk and Assurance Committee February 2025

Non-financial performance: The report notes a risk that the survey results for 2024/25 will differ from those of prior years. This is considered a minor matter.

Staff are expected to manage activities within budget. This expectation has been reinforced in light of the over-expenditure operating results in the last two financial years. The overall operating result for the half-year is positive. Items outside staff control have contributed to this position.

The risk to the operating position is assessed as low. It is expected that any significant financial variances (excluding non-cash transactions eg losses on disposal of assets) for the final two quarters would have to arise from matters beyond staff control

Capital expenditure – the report on projects is a separate item on the agenda. The Matamata wastewater treatment plant project is significantly larger (in value) than any other project we have completed. Progress on this project will have a significant impact on the total capital spend.

It is expected that we are more likely to complete a higher proportion of the budgeted capital projects than previous years. This is due to the introduction and concerted focus on the project management framework.

Accounting standards – There are no significant accounting policy changes or issues identified at this time.

Annual Report preparation status

In past audits, performance measures related to customer requests and response times have been problematic. Staff particularly focused on this area through 2023/24, and the resulting audit had a positive outcome. This focus has been maintained in 2024/25.

Staff will again check with Audit New Zealand regarding expectations regarding non-financial performance measures. If the expectations are consistent with the 2023/24 audit, no issues are anticipated.

Asset revaluations will again present the greatest risk to the audit time-frame. The relevant staff are aware of the need to ensure third party valuers meet our expected time-frames.

External Audits

Audit New Zealand

We have an audit engagement letter with expected fees which has been previously sent to Risk and Assurance. Staff have advised Audit NZ that our ideal Annual Report adoption date this year is 8 October ahead of Local Government Elections on 11 October. Our newly elected members are not due to be sworn in until 4 November which is after the 31 October deadline for adoption. We are awaiting a response from Audit NZ as to whether they can make this deadline.

Building Consent IANZ Audit - the next audit is due to commence in late March. I am aware that the relevant staff have been preparing for the audit for many months.

Progress again Audit recommendations

Chief Executive Officer Report to the Risk and Assurance Committee February 2025

The Audit Management report for 2023/24 is on the Council agenda.

The following is a summary of the outstanding recommendations:

- 5 Urgent
- 17 Necessary
- 2 Beneficial

None of the recommendations materially affected the 2023/24 annual report. In my opinion if not completed to the auditors satisfaction, they would not materially affect the accuracy of the 2024/25 annual report. I respect the statutory role and professional standards that provide the guiding parameters for our Auditors. We have noted where we disagree with the auditor's recommendations.

I agree with the recommendations otherwise, as they are consistent with our internal drive for high-quality, efficient systems and processes.

Internal Audit

Internal audit program status

The internal audit programme is currently focused on audits related to the Food Regulations 2015. To meet section 110 (Quality Management System), 27 audits are required. The internal audit schedule for February – November 2025 has been set. This year, the team will only focus on the 15 high-risk areas. Next year, the full 27 audits will be undertaken (15 high-risk and 12 low-risk). All 27 audits were completed in 2024.

Following the review of our top organisational risks (one of the priorities listed in the risk management work programme), a further internal audit programme will be established.

Focusing only on high-risk audits may result in lost opportunities for the low-risk areas. However, this is likely to be minimal, as they were audited last year and will be audited again next year.

Key findings and recommendations and management responses

In 2024, 27 audits were conducted, seven of which were conducted in November. The opportunities for improvement raised have all been actioned.

Four audits were conducted in December, and the team plans to meet soon to review the outcomes and note any opportunities for improvement.

Compliance with Laws and Regulations

Status of regulatory compliance – Waikato Regional Council

Annual Consent Reports submitted to the Regional Council are audited for overall compliance with consent conditions. An annual compliance report outlines findings, any follow-up actions, or potential enforcement measures. The various treatment plants are categorised as follows, based on the last compliance status report:

Chief Executive Officer Report to the Risk and Assurance Committee February 2025

- Low risk non-compliance – three plants
- Moderate non-compliance – four plants
- Serious non-compliance – one plant.

The Waihou treatment plant was assessed as seriously non-compliant and is no longer in operation. The sewage from that settlement is now piped to the Te Aroha plant. I have reviewed the January compliance reports with the Three Waters Compliance and Improvement Manager and the Water and Wastewater Operations Manager. The purpose was to enhance my understanding of the status of waters and wastewater regulation compliance.

My summary is as follows:

- The leadership team have a strong focus on compliance and follow-up actions
- It was pleasing to note that most actions from the last compliance report had been completed. Progress is being made against the outstanding items.
- There is a drive in the team to look for improvements in our processes and/or treatment facilities.
- The team is communicating regularly with the Waikato Regional Council.

I will continue to review this area closely (ie to improve my understanding) and will consider how we should/could report to our Governance groups.

Importantly, I want to understand areas of support that might be required from the Executive Team.

The desludging work at the Matamata Wastewater Treatment Plant was known to create a risk of non-compliant discharge to the receiving waters. This occurred in November. The team mitigated the risk by implementing additional aeration equipment. The discharge returned to compliance, but the risk continues. Updates are regularly provided to Waikato Regional Council, and the project team has also informed Manawhenua.

My assessment is that the Three Waters Team's efforts and focus have reduced the risk of non-compliance in relation to matters that we can control.

Status of regulatory compliance – Drinking Water Standards

We currently report monthly on 10 water treatment sources. This relates to factors that the Water regulator wants to monitor regularly. There is an annual report that includes additional factors.

I reviewed the January report with the Three Waters Compliance and Improvement Manager and the Water and Wastewater Operations Manager, once again, to improve my understanding of the compliance status.

The following is a summary of the extent of compliance plants have achieved from July to January (ie 7 months) :

- 7 months in compliance – 6 plants

Chief Executive Officer Report to the Risk and Assurance Committee February 2025

- 6 months in compliance – 2 plants
- 5 months in compliance – 2 plants

The main source of non-compliance appears to be monitoring requirements. Three incidents that are not monitoring-related are still under investigation.

Again, I am reassured by the importance that the Three Waters leadership team attaches to compliance in these activities. In this regard, I expect that the level of compliance achieved relating to factors that we can control will improve.

Any non-compliance incidents

In addition to the non-compliance associated with Matatmata Wastewater Treatment Plant desludging, there were two other minor incidents of potential non-compliant discharge reported to the Regional Council in January.

In December, we reported one incident of non-compliance with the Privacy Act to the Privacy Commissioner. We have met all of the Commissioner's requirements in relation to that incident.

The incident highlighted the need for improved awareness and training for staff. Work on this has commenced.

Status of claims against Council

The Group Manager Growth and Regulation maintains a schedule of legal or other claims against Council.

The following is a summary of the active claims from the last report:

- Notified to Insurance (ie potential public liability) - 7
- Active claims with insurance – 1
- Waitangi Tribunal – 1
- Disputes tribunal - 2
- Ombudsman – 2

The relevant teams will address any learnings arising from these incidents.

Some of these matters (e.g. items notified to the Council's insurers) may result in court action.

The prosecution for the non-compliant discharge for the Waihou Treatment Plant is progressing. Parties are in discussion about the statement of facts.

Risk Management and Internal Controls

The following reports on the agenda are relevant to this section:

Chief Executive Officer Report to the Risk and Assurance Committee February 2025

1. Risk Report – I am pleased with the opportunity we have to advance our risk management practices with the assistance of AON.
2. Insurance – advancements in risk management will eventually be reflected in a review of various aspects of insurance.
3. Health and Safety – Lucy Longstaff's appointment as the Safety and Wellness team leader has introduced fresh perspectives to our health and safety management. This includes positive feedback to the Executive Team regarding our health and safety culture and practices. Naturally, there is always room for improvement.
4. Project management: Embedding the project management framework has been a priority for over 12 months. Monthly project reports provide some assurance that our project management practices are improving.

Information Technology systems security status

One low-risk Cybersecurity breach occurred this month, generating approximately 700 spam emails in approximately one hour. The incident was managed according to the cyber-security incident response plan. The threat was isolated. The source of the breach is still being investigated.

I still need to confirm the date the independent Information Technology security audit will commence.

Special Projects/Emerging Issues

Waters reform

- Waikato Waters Done Well—Seven Councils are working together to identify the steps necessary to establish a subregional Council Controlled Organisation (CCO). Kahu Manawa (Vaughan Payne) is leading this effort on behalf of the Councils. Council has indicated that its preferred option is a subregional CCO.
- The Mayors of the Councils involved have met to establish governance and political oversight over the developments. They will also meet regularly to provide an overview of the process.
- All participating Councils are aware of the need to ensure the integrity of consultative process.
- Work is well advanced internally to review the capital expenditure for the Water Services Plan. Assumptions are having to be made on the expected regulatory levels of service
- The process of assessing the requirements for providing water services through an internal business unit is underway. This is one of the two options that the Council must consider.
- Briefings have been provided to Te Manawhenua forum.
- We expect to be consulting on the preferred option in April with a final decision to be made in June.

Chief Executive Officer Report to the Risk and Assurance Committee February 2025

- The Te Ohu Takatuu Anamata group (future-ready), comprising leaders from various parts of the organisation, has been reconvened to help guide it through this and other change processes.
- The Executive Team is working through a process to ensure that the impacts of the water reforms on the rest of the organisation, including post-waters reform, are understood.

The following high-level issues and risks have been identified:

- The statutory timeframes are quite challenging. Consultation and engagement must be finalised within this timeframe.
- Process integrity: The Council must consult on its preferred option. In practical terms, we must advance planning for a subregional CCO so that we are prepared to advance that option if the Council chooses it.
- Future regulatory standards and requirements are yet to be defined, so staff are making assumptions about what may be needed.
- Staff fatigue regarding the water reforms presents challenges for retention and staff well-being.
- The flow-on impacts of water reforms create uncertainty within the organisation.
- The reforms will impose costs that are not budgeted. Some of these costs are assumed to be transferable to a CCO.
- The seven Councils have engaged Kahu Manawa to lead the project and provide resources to drive the regional CCO's process. However, staff will still need to be involved in these processes, which will impact our capacity to deliver normal operational requirements.

The Water Services Authority has announced plans to consult on nationally consistent wastewater environmental performance standards. This initiative aims to reduce consenting complexity and provide greater cost certainty for network operators. Approximately 60% of the country's 353 wastewater consents will need renewal in the next decade. The standards will cover key areas, including discharges to land and water, biosolids reuse, and monitoring of overflows and bypasses. The standards could significantly impact our future infrastructure planning and compliance requirements. Councils will need to engage in the consultation process.

One immediate risk relates to the upgrade of the Matamata Wastewater Treatment Plant. The design parameters for treatment are founded on recent resource consent conditions granted for upgrades to other treatment plants in our region. There is a recognized project risk that the design is moving forward in expectation of the consent conditions. Furthermore, the standards proposed by the Water Services Authority add another layer of uncertainty regarding the sufficiency of the treatment plant's design.

As noted earlier in the report, the Matamata Wastewater Treatment Plant upgrade involves desludging of oxidation ponds. The current volume of desludging is to reclaim sufficient land to provide a building platform for the new treatment plant. Eventually, all sludge will need to be removed from the ponds. The sludge volume involved in the reclamation was estimated to be

Chief Executive Officer Report to the Risk and Assurance Committee February 2025

2000 cubic metres. Now that work has commenced, the volume is estimated to be 6,000 cubic metres. I have asked for an explanation as to the significant variation in sludge volume.

Te Whare Whakapakari—Matamata Stadium: All necessary consents and agreements are now in place, and physical works are underway. Council has accepted responsibility for the physical works noting that community fund-raising efforts are continuing.

The main risk is a potential shortfall in funding from grants or fundraising. Council has passed a resolution confirming how any shortfall will be covered.

Special investigations or reviews

Trade waste charges – we will be in touch with two industrial businesses soon about increased trade waste charges. There is potential for dispute over the basis of the trade waste charges.

Earthquake-prone buildings –three Council buildings have been assessed as either earthquake-prone or partially earthquake-prone:

- Firth Tower – There is no public access to the building, and there is a no-access perimeter zone. The safety risk has been mitigated. There is a reputational risk if earthquake strengthening is not completed. The capital cost is yet to be determined.
- Matamata Squash building (part of the Matamata Sports Centre) – Initial seismic assessment completed. Some investigation has been conducted as part of the detailed seismic assessment. There is a safety risk to Matamata Squash club members. This is mitigated to an extent by ensuring the Squash Club Committee is informed of the risk.
- Te Aroha Office: A portion of the building (below the IT office) has been assessed as earthquake-prone.. The remedial work is relatively straightforward. The project is being advanced as a priority

Council has requested an update report on the Firth Tower and Matamata Squash Club.

Flood modelling is currently underway to assess the impact of various rainfall events (for example, a 1 in 100-year rain event) on the larger townships. This information, which is preliminary, will aid in planning for growth, infrastructure upgrades, maintenance, and storm event responses.

Council is providing information on Land Information Memoranda for affected properties. This meets Council legal responsibilities.

Policy reviews

Three policy reviews are overdue

Sensitive expenditure – work is underway on this review and it is expected to be completed by June 2025.

Chief Executive Officer Report to the Risk and Assurance Committee February 2025

Procurement: The policy review has been commenced and will be completed by June 2025. Work is also underway to review and update the Procurement Manual, which covers the policy's operational aspects.

Capitalisation - the policy review has commenced and will be completed by June 2025.

Managing conflicts of interest – we may wish to defer work on this pending clarification of the Government's proposals (see below).

Policies due for review in 2025

Code of conduct

The Government released the Cabinet paper that Hon Simeon Brown took to Cabinet in December regarding the 'Local Government Forward Work Programme. It is noted that there is discussion regarding the following:

- New standardized code of conduct to be issued by Secretary for Local Government
- Changes to systems for managing conflicts between elected members
- Potential new written questions system for elected members

2025/26 Annual Plan

At the December meeting, Council determined that there are no substantial or material differences between the draft Annual Plan 25/26 and year 2 of the long term plan. As a result, consultation is not required; instead, an information campaign will be implemented.

Item 8.4

Attachment A

**Chief Executive Officer Report to the Risk and Assurance Committee
February 2025**

CHIEF EXECUTIVE OFFICER, MATAMATA-PIAKO DISTRICT COUNCIL

FOR THE PERIOD JULY 2024 – JUNE 2025

Update February 2025

Principle Key Performance Indicators		
Activity areas	Measures	Tracking
Financial and operating reporting	<p>Current formal actual & financial reporting is provided on a consistent basis including operational spending and capital updates.</p> <p>Formal reports to Council every three months</p> <p>Facilitate the adoption of agreed reporting formats and timelines based on Councillor needs.</p> <p>Financial information presented highlights where risks have been taken and the implications of that risk.</p>	Refer six month report.
Cultural competency	Increase staff knowledge and understanding of Māori culture, and an understanding of Te Tiriti with an emphasis on our local context	<p>Treaty of Waitangi workshop held on 29 November and a second workshop is booked for 28th March.</p> <p>Bilingual position titles provided for all positions.</p> <p>All staff were invited to the CEO pōwhiri.</p> <p>Begun building karakia into business processes where appropriate – e.g. management group meetings, e-team meetings.</p>
Focus on staff growth and development	<p>Develop and empower leaders – through the leadership development programme, leaders days, and development of the knowledge base.</p> <p>Grow and develop staff – through the Learning & Development Framework and L&D for technology change</p>	<p>A Team Leaders and Managers day was held on 17 Oct 2024, the next is planned for 6 March.</p> <p>The three new GMs are undertaking a programme for navigating the complexities of local government</p>

Item 8.4

Attachment B

		<p>The L&D Framework is now in place for the majority of new staff and is regularly reviewed.</p>
<p>Enabling our communities to be connected and resilient</p>	<p>Delivery of Emergency Management Officer work plan</p> <p>Delivery of community Development work plan</p>	<p>Underway. Update provided to Council in November 2024.</p> <p>Scheduled for completion mid-late 2025.</p>
<p>Reducing impact on the environment</p>	<p>Complete waste water masterplan and implement</p> <p>Implementation of waste management plan and minimisation plan</p> <p>Climate change work programme</p> <p>Energy management group</p>	<p>Draft of Waste Water Master Plan completed, now working on some scenario testing. Then update works programme.</p> <p>Ongoing, waste separation streams increasing .incl 25t of e-waste Also investigating textiles recovery. A report planned for councillors before June 25.</p> <p>Staff work group is operating. WRC presentations provided to Council. Carbon Emissions Inventory Report will be presented to Council. Presentation on Hauraki Adaptation Project is coming up on 19 March. Community engagement to inform the Climate Resilience Strategy will take place in March/April. A climate change risk assessment for our assets and services will be undertaken soon.</p> <p>Group is meeting regularly.</p>

Business as Usual Key Performance Indicators		
Key Accountability: Meet Statutory Obligations of Council		
Objective: To lead and manage all relevant Council processes in order to meet all statutory obligations, in full and on time.		
Activity area	Measures	Tracking
Long Term plan / Annual Plan	<p>Annual Plan adopted by Council within legislative timeframe</p> <p>Reimagine the LTP process</p> <p>Ongoing review of infrastructure and financial strategies</p>	<p>On-track</p> <p>Underway. A working group has been established to look at how the LTP process can be streamlined.</p> <p>Work underway on Local waters done well. This includes the review of waters capital and operating budgets.</p>
Resource Management Act	<p>Ensure appropriate processes and systems are in place to meet the obligations of the Resource Management Act in the preparation of the District Plan.</p> <p>Keep Council informed of changes/developments in the resource management space.</p>	Ongoing
Organisational Management	<p>Focus on intentionally building a positive culture to ensure Council is a "good employer".</p> <p>Including developing a</p> <ul style="list-style-type: none"> - Connection plan - Diversity, equity and inclusion strategy 	<p>Have identified 'our people thrive' as a strategic priority for eTEAM and using this to drive leadership priorities</p> <p>Underway</p> <p>We are proposing to rebrand the DEI Strategy as a 'Belonging Strategy'. The draft strategy will be discussed with a focus group shortly and then staff consultation</p>

	<ul style="list-style-type: none"> - Continue implementing the Hauora / Mental Health and wellbeing plan - Collaboration across the organisation 	Underway Underway
Legislative compliance	<p>Oversee compliance with Council's legal obligations, with a strong focus on Rates, Financial Reporting, Planning (annual plans, Long Term Plans), and areas related to Council's top strategic risks, and including:</p> <ul style="list-style-type: none"> • striking the Rate and revaluation functions within legislative timeframe • LGA reporting requirements met and subject to external audit as required • Fraud – upon occurrence, reported immediately to Audit NZ and Risk and Assurance Committee. Review and strengthen fraud controls. • Process Building consents within the statutory timeframe • Process Resource consents within statutory time frame <p>Risks to compliance are reported to Council, to ensure understanding and awareness</p>	Refer CEO report to Risk and Assurance Committee.
Risk Management	Finalise the top strategic risks and regularly report to Council and Risk and Assurance	Refer Risk update to Risk and Assurance committee.
Manage, monitor and report on water, wastewater and storm water compliance	Quarterly reports are provided to the Risk and Assurance Committee	Refer CEO report to the Risk and Assurance Committee.
Key Accountability: Council Service levels		
Objectives: Service levels delivered that meet all legislative requirements through the demonstration of positive, responsive and helpful attitude in interactions with stakeholders.		
Activity areas	Measures	Tracking
Operations Management	<p>Robust maintenance schedule developed for critical infrastructure</p> <p>Progress made towards the improvements identified in the Water Operation Improvement plan</p>	<p>Current focus is on the inventory of assets for Treatment plants.</p> <p>Update on status and planned improvements included in report to the Risk and Assurance Committee - Top Risks Deep Dive – Failure of essential services</p>



Objective: All agreed projects delivered in full, on time, in budget

Activity areas	Measures	Tracking
Matamata Sports Stadium (subject to Council approval)	Completion in accordance with the project time frame (subject to Council approval)	Projects are progressing – refer to Project updates report.
Matamata Waste Water Plant	Enabling works completed Project timeline confirmed with assessment of risks. Regular project updates provided to Council, with risks and implications clearly communicated.	In negotiations with preferred supplier for construction works.
Local Water Done Well	Advise Council on service delivery options and prepare the Water Services Plan prior to legislative deadline	In progress.
Waihou Treatment Plant	Waihou wastewater discharged into Te Aroha wastewater plant by end of 2024	Complete.
Lockerbie Water Treatment Plant	Commissioning of Lockerbie Water Treatment Plant	Complete.
Biomass (sludge) removal project	Project plan established. Regular project updates provided to Council, with risks and implications clearly communicated.	Underway at Matamata Wastewater Treatment Plant. Still awaiting report on recommendations for other sites.
Solid Waste	Refuse Transfer Station management transferred to MPDC management	In progress.
Smarter, Better, Easier, Safer (SEBS)	Progress is made on projects that were identified as top priorities to make Council business smarter, easier, better and safer. <i>M365 implemented for pilot group, with plans in place and progress towards organisation-wide implementation</i> <i>Proof of concept in undertaken for robotic process automation</i> <i>Proof of concept undertaken for batch scanning and profiling documents</i>	In progress.

Item 8.4

Attachment B

	Development and work towards adoption of joint strategic direction	Three hui have been held with the partnership working group. Work is continuing and an update will be provided to Council soon.
Project reporting	Project updates are regularly formally reported to Council to ensure understanding and awareness of progress and any major matters affecting the success of the project. Includes all targets in Activity plan, Annual plan and Long-term plans.	Refer project update report and CEO Report to Risk and Assurance Committee.
Key Accountability: Organisational health		
Objective: Develop and lead an engaged, valued team with a culture that supports performance within a safe & healthy environment and maintains positive external relationships with other Agencies, Iwi and the wider community.		
Activity areas	Measures	Tracking
Relationship Management	Maintain effective relationships by regularly meeting with representatives of other agencies Council interacts with (Waka Kotahi, Iwi Trusts, Regional Council etc)	In progress.
Staff Climate Survey	Maintain levels of staff satisfaction - The level of agreement for staff satisfaction is at similar levels (based on all agree responses) as measured by the responses to the "I enjoy working for MPDC" and "MPDC is a great place to work" questions.	Survey underway.
Relationship with Mayor and Councillors	Maintain effective and positive professional relationships with all elected members as demonstrated by the 360 CEO feedback process, and KPI catch-up discussions.	
Continue to embed organisation review	Strategic priorities identified	In progress.
	Work environment to deliver project is progressed as per project plan	In progress.
Safety and Wellness	Provide proactive and visible leadership in safety and wellness. Including engaging with workers. Good practice and performance is recognised. Safety and wellness is incorporated into the Project Management framework - Safety and wellness performance is measured for key projects and areas for improvement are followed.	Refer to update to the Risk and Assurance Committee.

51 MPDC Pre-Project Status Dashboard - Investigations, Options Analysis

Item 8.4

Attachment C

Budget 24/25 Only

Approved Budget: \$7,160,006

Actual: \$-

Variance: \$7,160,006

0% Budget Spend | 100% Remaining Budget

All: Pipeline - Pre-Project Overall Status

Not Started: 44 (70%)

Achievable: 8 (13%)

At Risk: 6 (10%)

Action Required: 5 (8%)

70% NOT STARTED | 30% IN PROGRESS

By Service: Overall Status

ACHIEVABLE | ACTION REQUIRED | AT RISK | NOT STARTED

Total: [Progress Bar]

Business_Support

Community_Facilities_Property

Infrastructure_Assets

Strategy_Engagement

Residual Risk Trend

INCREASE | DECREASE | NO CHANGE

0% INCREASE | 0% DECREASE | 100% NO CHANGE

Risk: Increase - Top 5

- District-Wide Infiltration and Inflow Reduction Program 24/34
- Morrinsville - Wastewater Treatment Plant Resource Consent
- Raungaiti Reservoir and Pumps Resource Consent Renewal 24/25
- Consumer Water Meter Installation 24/28
- Wall at RSA Morrinsville 24/25

Total Escalations: At Risk

Budget: 1 (1%)

Time: 13 (14%)

Scope: 13 (14%)

Resources: 6 (6%)

Business Areas Breakdown Escalations: At Risk / Action Required

Business Support

Budget: 1 | Time: 2 | Scope: 2 | Resources: 2

Infrastructure Assets

Budget: 0 | Time: 10 | Scope: 10 | Resources: 3

Community Facilities & Property

Budget: 1 | Time: 3 | Scope: 3 | Resources: 3

Strategy & Engagement

Budget: 0 | Time: 0 | Scope: 0 | Resources: 0

Total Escalations: Action Required

Budget: 3 (3%)

Time: 4 (4%)

Scope: 5 (5%)

Resources: 5 (5%)

Budget At Risk & Action Required

- Wall at RSA Morrinsville 24/25
- Digital Governance
- Te Aroha SwimZone Outdoor Spa 24/25
- Waters Done Well PROGRAM

Timeframe At Risk & Action Required

- Wall at RSA Morrinsville 24/25
- Digital Governance
- Waters Done Well PROGRAM
- Digital Strategy Enablement 24/27
- Consumer Water Meter Installation 24/28

Scope At Risk & Action Required

- Digital Governance
- Waters Done Well PROGRAM
- Morrinsville - Stormwater Upgrades 24/26
- Wall at RSA Morrinsville 24/25
- Digital Strategy Enablement 24/27

Resources At Risk & Action Required

- Morrinsville - Wastewater Treatment Plant Resource Consent
- Wall at RSA Morrinsville 24/25
- Digital Governance
- Waters Done Well PROGRAM
- Digital Strategy Enablement 24/27

Program	Project ID	Project	Project Priority	Overall Status	Budget	Time	Scope	Resources	Dec/Jan Project Summary	Residual Risk Trend	Dec/Jan Risk Summary
Cemetaries	356	Ashes Walls - provide additional Program 24/34	Low	NOT STARTED					No update for Dec/Jan		No risk register completed
Digital_Services_Technology	307	Digital Strategy Enablement 24/27		ACTION REQUIRED					Project Manager to be assigned to lead, manage and monitor project. No information in Project container		No risk register completed
	383	Digital Governance		ACTION REQUIRED					Project Manager to be assigned to lead, manage and monitor project		Risk register not complete
	410	M365 Implementation		NOT STARTED					New Project in Jan 25. Project Manager has been employed for project, started end of Jan 25		Risk register not complete
	412	IT infrastructure Equipment - Matamata office		NOT STARTED					New Project in Jan 25		Risk register not complete
District_Pools	405	Te Aroha SwimZone Outdoor Spa 24/25	High	AT RISK					Consultant has been engaged to do a condition assessment of the outdoor spa. Assessment carried out to provide clarity on the scope of this project.		Risk register not complete
Parks_Open_Spaces_Recreation	388	Wall at RSA Morrinsville 24/25	High	ACTION REQUIRED					Unanticipated unplanned works. Action Required. Direction sought from Council. Project Manager to be assigned. Budget to be determined		Risk register not complete
Roading_Network	331	Matamata - Station to Peria Road Link 24/28	High	NOT STARTED					Led by developer pending timing of subdivisions progressing		N/A
	332	Matamata - Tower Road Pedestrian 24/25	High	NOT STARTED					No update, scoping to commence		Risk register not complete
	333	Matamata - Hinuera to Station Road Link 24/25	High	NOT STARTED					Led by developer pending timing of subdivisions progressing		N/A
Stormwater_Network	335	Morrinsville - Stormwater Upgrades 24/26	High	AT RISK					Hydraulic modelling and options study has been completed. The study has revealed that options to provide flood protection to CBD very costly and financially not viable. Therefore, the project as planned might not go ahead, but we are looking at options to use the available funds to develop solutions for other Stormwater flooding issues. Change of scope required		No risk register completed
	336	Te Aroha Stormwater Modelling/Planning 24/25	High	ACHIEVABLE					Initial models and flood maps have been developed. Further model updates will be carried out.		No risk register completed
	367	Matamata Stormwater Modelling/Planning 24/26		ACHIEVABLE					Initial model has been constructed and initial flood maps produced. Further survey of critical assets carried out.		No risk register completed
Wastewater_Network	337	District-Wide Infiltration and Inflow Reduction Program 24/34	High	ACHIEVABLE					Draft wastewater master plan is nearing completion. Some of the physical works have been identified.		No risk register completed
Wastewater_Treatment_Plants	369	Morrinsville - Wastewater Treatment Plant Resource Consent Upgrades 24/27		AT RISK					Allan Street. Looking how to optimise the current pump station. Allowing for 2024/25 for \$300k design for the pump station/storage or new rising main.		Risk register not complete
	NEW	Desludging - Te Aroha and Matamata 24/27	High	AT RISK					Options report has been commissioned. Matamata prioritised with partial desludging works being completed as part of the ID:244 Matamata Wastewater Treatment Plant Upgrade project		Risk register not complete
Water_Network	341	Consumer Water Meter Installation 24/28	High	ACHIEVABLE					Morrinsville & Te Aroha works to be determined from options		Risk register not complete
	343	Water Loss Strategy Implementation 24/26	Medium	ACHIEVABLE					Scoping underway, project manager to be appointed Feb 25		Risk register not complete
	292	Te Aroha Trunkmain Condition Report inc. Longsection Survey 23/24	High	ACHIEVABLE					Scoping underway, project manager to be appointed Feb 25		Risk register not complete
Water_Treatment_Plants	347	Hinuera Water Treatment Plant 24/26	High	AT RISK					Consultant engaged to do an options assessment in December 2024.		Risk register not complete
	348	Hinuera Water Treatment Plant 24/26	High	AT RISK					The scope of the project will change to upgrade some of the other critical WTPs. Scoping work will begin in February.		Risk register not complete
	348	Matamata Tills Road Sludge 24/26	High	NOT STARTED					The scope of the project will change to upgrade some of the other critical WTPs. Scoping work will begin in February.		Risk register not complete
	350	Raungaiti Reservoir and Pumps Resource Consent Renewal 24/25	High	NOT STARTED					To commence in February 2025		Risk register not complete
	354	Te Aroha Water Treatment Plant Intake Consent, Upgrade, Resource Consent Renewals 24/26	High	ACHIEVABLE					Water source investigations are almost complete		Risk register not complete
	355	Te Poi Water Treatment Plant Resource Consent Renewal 24/26	High	AT RISK					Consultant is working on a fee proposal for investigation part of this work.		Risk register not complete
	411	Tahuna Bore 2 Re-establishment 24/25		NOT STARTED					New Project in Jan 25		Risk register not complete



MPDC Pre-Project Status Dashboard - Investigations, Options Analysis

Budget 24/25 Only

Approved Budget: \$7,160,006

Actual: \$-

Variance: \$7,160,006

0% Budget Spend | 100% Remaining Budget

All: Pipeline - Pre-Project Overall Status

Not Started: 44 (70%)

Achievable: 8 (13%)

At Risk: 6 (10%)

Action Required: 5 (8%)

70% NOT STARTED | 30% IN PROGRESS

By Service: Overall Status

Legend: ■ ACHIEVABLE ■ ACTION REQUIRED ■ AT RISK ■ NOT STARTED

Total: [Bar chart showing status distribution]

Business_Support, Community_Facilities_Property, Infrastructure_Assets, Strategy_Engagement

Residual Risk Trend

Legend: ■ INCREASE ■ DECREASE ■ NO CHANGE

0% INCREASE | 0% DECREASE | 100% NO CHANGE

Risk: Increase - Top 5

- District-Wide Infiltration and Inflow Reduction Program 24/34
- Morrinsville - Wastewater Treatment Plant Resource Consent
- Raungaiti Reservoir and Pumps Resource Consent Renewal 24/25
- Consumer Water Meter Installation 24/28
- Wall at RSA Morrinsville 24/25

Total Escalations: At Risk

Budget: 1 (1%)

Time: 13 (14%)

Scope: 13 (14%)

Resources: 6 (6%)

Business Areas Breakdown Escalations: At Risk / Action Required

Business Support

Budget: 1, Time: 2, Scope: 2, Resources: 2

Infrastructure Assets

Budget: 0, Time: 10 (1), Scope: 10 (2), Resources: 3 (2)

Community Facilities & Property

Budget: 1 (1), Time: 3 (1), Scope: 3 (1), Resources: 3 (1)

Strategy & Engagement

Budget: 0, Time: 0, Scope: 0, Resources: 0

Budget At Risk & Action Required

Wall at RSA Morrinsville 24/25

Digital Governance

Te Aroha SwimZone Outdoor Spa 24/25

Waters Done Well PROGRAM

Timeframe At Risk & Action Required

Wall at RSA Morrinsville 24/25

Digital Governance

Waters Done Well PROGRAM

Digital Strategy Enablement 24/27

Consumer Water Meter Installation 24/28

Program	Project ID	Project	Project Priority	Overall Status	Budget	Time	Scope	Resources	Dec/Jan Project Summary	Residual Risk Trend	Dec/Jan Risk Summary
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Buildings	294	Building & Housing Renewals Program 24/34	Low	AT RISK					6 activities yet to be started. 3 activities at Firth Tower (Toilets, Woolshed & Cottage) are being delayed in starting due to in-house resources becoming stretched. External contractors assisting with some of the larger activities e.g. Library roof and carpet. 2 activities complete: 2A Grace Ave staff housing refurbishment, Boyd Park toilets upgrade to flushing system. The following activities are in progress. Te Aroha: Bathroom No.2 ventilation system renewal. Te Aroha Library Roof and carpet replacement. Te Aroha Mineral Spas Room 8 renewal. Matamata: SZMM changing rooms refurbishment, staff room refurbishment and carpet renewal.	Overall Risk for program staying the same	High risk for Budget, Schedule
Corporate People Wellness	407	Morrinsville Office Building Upgrade 24/25	High	AT RISK					Morrinsville: SZMV replace shade covers with purpose-built shelters. No update for Dec/Jan.	Risk register not complete	No ongoing risks identified in completion report
Corporate People Wellness	228	Organisational Review		COMPLETED					There are some roles still to be implemented that will be undertaken as part of BAU. Meeting to be set up with IT Manager for potential Program for IT low risk, low complexity activities and only separate high risk, high complex activities to be run as a project.	No risk register completed	
Digital Services Technology	314	IT Sophos Firewall Upgrade		ACHIEVABLE					Procurement underway for Sophos.	Overall risk trend for project staying the same. Financial: Council have accepted the risk for uncertainty of external funding applications being approved and the amount granted vs applied for and will cover shortfall if any. High risks for Brand & Reputation if community expectations and funding partners are not managed appropriately. Operational, project delays leading to additional time and additional costs, operations may be disrupted for key stakeholders.	
Digital Event Centres Community Venues Events	240	Matamata Sports Stadium 24/25	High	ACHIEVABLE					Development agreement fully signed. Enabling works and design and build contracts fully signed. Expect detailed design to be complete shortly. Te Aroha Swim Zone - replacement pool covers ordered.	Overall Risk for program staying the same	High risk for Budget, Schedule
Digital Pools	295	District Pools & Spa Plant Renewals Program 24/34	High	ACHIEVABLE					Unplanned works completed on Mokena in December 24 to clear blocked bore. Staff are waiting on recommendations for bore structure changes.		
Partnerships Relationships	384	IWI Partnership Project	(blank)	ACTION REQUIRED					No budget allocated. Create learning series workshops: Goals considered, targets confirmed. Document operational best practices related to IWI/Maori engagement and relations: Goals considered, targets confirmed. Create a working group with selected Councillors and IWI: Complete, The Partnership Project Working Group has been established. Policies Engagement Enhancement: This will transition to Business as Usual (BAU) being delivered through Te Manawhenua Forum (TMF) participation.	Risk trend staying the same, high risk to stakeholder engagement (IWI)	
Public Spaces Open Spaces Recreation	296	Street Furniture Replacement Program 24/34	Medium	ACHIEVABLE					Te Aroha: Benches on Stanley Avenue identified as needing renewals. Morrinsville: Barriers on Thames St, identified as needing renewals. Awaiting condition assessment/decision from Parks & Reserves on how to proceed.	No risk register completed	
	297	Morrinsville Recreation Ground Masterplan 24/34	High	ACHIEVABLE					Staff presented to Council (Council Workshop) a list of projects that have been prioritised for implementation this financial year. Key messages shared with the Councillors were (1) Endorse list of priority projects as identified by staff (2) provide guidance on whether there is a need to consult with the community again. It was agreed at this meeting that the projects presented were suitable for implementation and that staff would report back to the Morrinsville councillors with cost estimates and final list of projects that can be implemented with the available budget.	No risk register completed	Overall Risk for program staying the same
	298	Tracks & Track Structures Renewal Program 24/34	Medium	ACHIEVABLE					Specialised procurement memo being drafted for Ngati Tumutumu to be able to undertake physical works Tui Domain Track - Te Aroha	High risk for Community expectations and Budget, Schedule	

Item 8.4

Attachment D

Item ID	Project Name	Priority	Status	Progress	Description	Risk Register
302	Building, Parks & Open Spaces Bulk Fund 24/25	Medium	ACHIEVABLE	▶▶▶▶	Te Aroha: Domain BBQ has been delivered and is awaiting installation. Boyd Park, Tui Domain Track & Boat Ramp seating has been installed. Te Aroha cemetery gates have been handed over to Property team..	No risk register completed
XXX	Rapurapu Reserve 23/24	High	ACHIEVABLE	▶▶▶▶	Morrinsville: Events Centre drinks fountain has been installed. TA Swim Zone pool modules have been delivered and in use.	Project risk decreasing, construction complete
					Matamata: Rose Yorke Lounge AV System and lounge carpet tiles have been installed. Swap Park safety fence has been handed over to KVS team.	Overall risk trend for project staying the same.
					District-wide carpet tiles and trolleys have been ordered, delivery expected Feb 2025. Park and wayfinding signage is awaiting further instruction from the Parks team.	High risks for Brand & Reputation if community expectations are not managed appropriately, Operational,
303	Playground Renewals Program 24/34	Medium	ACHIEVABLE	▶▶▶▶	Continuing to work through design and provide feedback to Matamata Futures, expecting final design over the coming weeks. Project will not be completed within this financial year as planned due to delays in funding. Matamata Futures is continuing fundraising to meet funding target.	Financial due to uncertainty of scope and detailed design costs not finalised
406	Maea Fields Playground 23/24	Medium	ACHIEVABLE	▶▶▶▶	Site visits to high priority playgrounds to assess key focus for this FY. At this stage the shortlist is Hanna Reserve - Te Aroha and Russell Reserve - Te Aroha. Scoping document nearly complete to set out renewals program for the next 3+ FY	High risk for Community expectations and Budget, Schedule
300	Public Toilet Upgrades Program 24/34	Low	DEFERRED	▶▶▶▶	Comments on final design received from Assets, with developer for edits	Risk register not complete
					N/A	N/A
303	Matamata Domain - New Toilets 24/25	High	ACHIEVABLE	▶▶▶▶	Building consent and resource consent submitted, slight delay while we wait for approvals. Work anticipated to start in February pending required consents approval.	Risk trend staying the same, no high risks identified
304	Davies Park - Lockerbie Estate - New Toilets 24/25	High	ACHIEVABLE	▶▶▶▶	Arborist report obtained. Resource consent submitted.	No risk register completed
					Package 1 - Contract 2374 (Gunn Rd and Snell St) complete.	Risk trend for program staying the same.
					Package 2 - Contract 2379 Alexandra Rd 50% complete. Ngarua Rd start programmed for 29 January.	Very High risks for Safety/Wellness (working on the road/traffic) High Risks for Safety/wellbeing (working around power lines/gas/mobile plant, hazardous substances and bitumen)
					Package 3 - Contract 2387 - Morrinsville-Walton Rd. Tender closes 23/01/25.	Risk trend staying the same.
					Most of reseal programme around the southern end (Matamata area) has now been completed. Contractors now completing reseals around the Morrinsville area and north of Morrinsville.	Very High risk for Safety/Wellness (working on the road/traffic) High Risks for Safety/wellbeing (working around power lines/gas/mobile plant, hazardous substances and bitumen)
					Footpath renewals work has started on Smith Street Street and Station Road Matamata.	Risk trend staying the same
					Program progressing as expected, replacements as required	
					Sign Renewals: various locations district wide	
					Road Markings: various locations district wide, to be completed during summer months	
					Street lighting: various locations district wide	No risk register completed
					No update for Dec/Jan 25	
					Resheeting unsealed roads as required, best completed during Autumn / Winter when its not so dry.	No risk register completed
					Program milestones progressing as expected.	
					Gunn Rd, part of tender 3/23/2374 Completed	
					RFQ to go out for Henry Watson Rd Culvert #43 and Hutchinson Rd Culvert # 15	No risk register completed
					RFQ has gone out to contractors for small bridge component replacement programme	No risk register completed
					Project Planning underway. Early discussions underway regarding improvements that can be made to smooth the workload during the three-year period including the development of 10 year budgets.	No risk register completed
					Program experiencing delays but not expected to affect adoption of 1 July 25.	
					Annual Plan budgets: preliminary budget approved at December Council meeting	
					Decision on consultation: At December meeting, Council made decision that consultation not required and instead an information campaign will take place	
					Property revaluations: substantially delayed. New timeline confirmed.	No risk register completed however risk trend decreasing now that we have confirmation of property revaluations dates noted on report
					Fees and Charges: Due to be approved for consultation at February meeting	
					The Annual Report was published on the website within legislative timeframes. The 6 month report is currently being prepared for Eteam, Risk and Assurance Committee and Council.	No risk register completed however risk trend decreasing now project nearing completion
					project progressing as expected.	
					Public Amenities and Public Safety Bylaws under review. Early engagement has been completed and bylaws have been reviewed. The review has resulted in two standalone bylaws: Community Safety Bylaw and Cemeteries Bylaw. Drafts have been prepared with sign off received from Council to seek formal feedback.	
					In November 2024, Council agreed to progress with an Alcohol Licensing Bylaw to ensure that the fees more accurately represent the costs of processing, rather than relying on ratepayer contribution to account for cost coverage.	Risk trend staying the same.
					Draft Bylaws complete: Council are expected to approve the draft Alcohol Licensing Bylaw in February 2025, and all three draft bylaws will be consulted on in March/April 2025.	High risk for Brand & Reputation - lack of enforcement/monitoring raised as a key concern by the community.
					No budget. Statutory review of the Gambling and TAB policies. Review of Dangerous, Affected and Insanitary Buildings Policy due to audit requesting changes.	No risk register completed
					Sustainability at MPDC Events - Christmas Party, Pōwhiri	
					Climate change updates to Te Ohu Takutū Anamata	
					December Staff Climate Change group meeting	
					January update provided to E Team	
					2 x presentations to Council in planning stage: Insurance, Hauraki Adaptation Planning Project	
					Emissions inventory report due to be presented to Council in February	Risk trend staying the same, High risks for Financial and Brand & Reputation
					Presentation to Full Staff Meeting in planning stage	No risk register completed
					Budget reinstated Nov 24. Working on planning and preparing cost estimates.	No risk register completed
					Budget reinstated Nov 24. Working on planning and preparing cost estimates.	No risk register completed
					Project scope, estimate, and responsibility list developed, working on graphics plan. Review of school, road safety education training and potential consultants for developing a school travel action plan, availability to be determined	Project overall risk trend staying the same.
						No residual risks rated High or above currently identified
					Waihou Refuse Transfer Station: The Roading upgrades for the Waihou RTS project were successfully completed December 24. This included resurfacing, concreting, resealing the top area, installing speed humps, road markings, and signage. All activities were completed on schedule, contributing to the successful delivery of the project.	
					Morrinsville Refuse Transfer Station - scoping to be finalised	Risk trend decreasing. Waihou site completed
					Late November discussed upcoming trial with SEL supervisor; However, approached three different hire companies, who had telehandlers available for hire and none could supply a grab bucket with the hire machine; One company can supply in January'25; RTS Team Leader position description approved and sent for job sizing. Recruitment process started with entering details into Snaphire. Advertise in Jan 2025 - close first week in Feb 2025.	Overall risk trend staying the same
					Morrinsville - Commissioning the pumps and power faulted. Need to cable locate the power main to find and repair. Confirm if power faulted due to contractor strike.	High project risks for Resources (project manager, internal IT resource availability to deploy software and hardware for business continuity, recruitment of new staff) Financial and Operational, if project does not meet timeframe additional costs will be incurred, operations may be interrupted. Safety/Wellness, working with plant, equipment and machinery
					Waihou - Completed.	Overall risk trend staying the same
					Relining of 60m. 225Ø earthenware pipe in Farmers St, Te Aroha	Very high risk for operational is pumps fails before replacement can be completed
					Contractor contracted to replace the Fonterra manhole and 165m over-pumping works. A change request form has been sent to S&P team for approval to allow \$50k more for work order.	
					Works completed as required	No risk register completed
						N/A

Category	ID	Project Name	Priority	Status	Progress	Description	Risk Register
	OLD	Wastewater Reconsenting 20/21		AT RISK	▶▶▶▶	The notification period for the consent closed mid October, and 4 submissions were received, two in support (Iwi and Fonterra) and two of opposed from Auckland Waikato Fish & Game and Harlow Holdings. The Consenting Project Team are working through submission comments, and drafting responses to both submitters. A discussion has been had with WRC to set a hearing date, the date has not yet been requested formally as once that process has started a Commissioner must oversee and approve the outcome. The Project Team is continuing to work with submitters over the coming month to see if an outcome can be reached for a hearing date is formally requested.	<ul style="list-style-type: none"> ● Risk trend staying the same. High risk Financial, risk for consent not being granted for proposed discharge limits and requires further investment
tewater_Treatment_Plants	244	Matamata Wastewater Treatment Plant Upgrade 24/26	High	AT RISK	▶▶▶▶	The Enabling Works contract is underway and great progress has been made with reclaiming the pond, the bund now extended across the entire pond, and the sections are being installed. Contractors have started removing the sludge from under the new plant platform. Desludging of the remaining space will start this week, however, Pond 1 will not be desludged until February 2025. The Main Civil works contract was out to tender, closed 24 December 2024. Two of the four shortlisted tenderers have confirmed they will submit a tender. The Detailed Design from consultant is now well progressed with Issue for Tender (IFT) drawings issues, only minor amendments will occur from this stage ahead of the Issue for construction (IFC) drawings set. Due to contract taking longer than anticipated to be awarded, some sections of design are tracking behind. Program budget revised, schedule of work determined, awaiting work orders from Assets team to proceed to Delivery. Risk to timeframe to complete schedule	<ul style="list-style-type: none"> ● Risk increasing, high risks for scope, legal & regulatory for non compliance of plant and environmental compliance. Financial if new plant does not meet consent requirements and standards that are currently unknown until 2025. Operational, insufficient power supply getting upgraded. Health & Safety, machinery
	338	Wastewater Plant Renewal Programme 24/34	High	AT RISK	▶▶▶▶		<ul style="list-style-type: none"> ● Risk register not complete ● Overall risk trend for project decreasing. ● No residual risks rated High or above currently identified
	277	Waihou Wastewater Treatment Plant Upgrade 23/24	High	ACHIEVABLE	▶▶▶▶	Final site clearance and re-grassing	
	XXX	Te Aroha Wastewater Fine Screens 23/24	High	ACHIEVABLE	▶▶▶▶	Concept design completed, building structural report underway to confirming the loadings for the new screen and any potential civil work.	<ul style="list-style-type: none"> ● Project overall risk staying the same ● High risk, Financial and Very High Operational: Unknown civil works required due to the increase in screen size and loadings on the building, awaiting report from structural engineer and access options and costs
	279	Te Aroha Wastewater Treatment Plant Fencing 23/24	Medium	ACHIEVABLE	▶▶▶▶	Obtained work order to progress the work. Finalise area to be fenced with operations. Discussions with farmer and iwi on planting. Early discussion with HRT and Hauraki DC re: the planting.	<ul style="list-style-type: none"> ● Risk trend staying the same, High risk Health & Safety, working around a farm, livestock. Brand & Reputation, media interest. Project risk very high, fencing alignment, plantings, boundary readjustment ● Project overall risk trend staying the same. ● No residual risks rated High or above currently identified
	281	Terminus Wastewater Pump Station Flowmeter Install	Medium	ACHIEVABLE	▶▶▶▶	Air valve received awaiting installation by KVS	
er_Network	346	Water Retic Renewals Program 24/34	High	AT RISK	▶▶▶▶	Te Aroha: Kenrick St started to configure the Kenrick/Stanley Ave corner to enable isolation of either side of Stanley Ave to minimise disruption to residents. Matamata: Gordon Terrace is underway, anticipated completion mid Feb 25. Request submitted to bring 25/26 budget forward to continue planned program of work while under contract (current budget will be expended prior to end of financial year). Current watermain renewals contract due to end Dec 2025, decision will be required on how we package future watermain renewals.	<ul style="list-style-type: none"> ● Risk register not complete ● Risk trend decreasing, project complete
	349	Morrinsville - North Water Retic Upgrade 24/25	High	COMPLETED	▶▶▶▶	Capitalisation required	
er_Treatment_Plants	252	Gross Pollution Monitoring (Conductivity and PH Probes)	Medium	AT RISK	▶▶▶▶	Approval of the Project Brief and issue of work orders to complete the Morrinsville and Te Aroha raw water analysers. The Morrinsville analysers have been purchased and installed on site, they are yet to be connected to MDPC SCADA. Project Manager has been unsuccessful in finding out the procurement approach or where this has been charged to and has exhausted all avenues. Unable to proceed with this activity or close it out. Assistance required	<ul style="list-style-type: none"> ● High risk of non compliance, prioritisation completed and staging of the works with high priority plants to be completed first ● Risk register not complete
	342	HSNO Upgrades 24/26	High	NOT STARTED	▶▶▶▶	No update	
	344	Raw Water Intake Resource Consent Compliance 24/25	High	TERMINATED 24/25	▶▶▶▶	Budget reduced to 0 \$150k reallocated to Gross polluting monitoring (ID252) \$100k Re-allocated to Rolleston to 25/26 (ID263)	N/A
	345	Water Plant Renewals Program 24/34	High	AT RISK	▶▶▶▶	Progressing slowly to determine works schedule, gathering stakeholder information as we go to correct inaccuracies of asset information in system, some tasks started	<ul style="list-style-type: none"> ● Risk register not complete
	351	Tahuna Water Treatment Plant Resource Consent 24/25	High	COMPLETED	▶▶▶▶	Allocated to W/O 064618 Scotts Road PLC Replacement (carry over 23/24) to complete project	<ul style="list-style-type: none"> ● No risk register completed
	352	Tahuna Water Treatment Plant New Bore Investigations	High	TERMINATED 24/25	▶▶▶▶	Refer Project ID 260 Tahuna New Bore \$250k allocated to W/O 06416 Tahuna New Bore (carry over 23/24) to complete project	<ul style="list-style-type: none"> ● N/A
	266	Matamata South (Burwood Rd) Bore Upgrade 23/24	High	ACTION REQUIRED	▶▶▶▶	Estimate of construction costs received	<ul style="list-style-type: none"> ● Overall risk trend staying the same. High risk, non-compliant Non-compliance with DWQAR
	262	Tawari Water Treatment Plant - Replacement Caustic So	High	AT RISK	▶▶▶▶	Available budget does not cover construction phase, cost estimate for construction received, then decision required by Assets for budget availability if project is to proceed	<ul style="list-style-type: none"> ● Risk register not complete
	283	Tahuna Wastewater Treatment Plant Alkalinity Dosing 2	High	ACHIEVABLE	▶▶▶▶	Final design sign off, further budget may be required	<ul style="list-style-type: none"> ● Risk trend staying the same, not high or above risks noted
	251	Morrinsville Lockerbie Bore Pump and Water Treatment	High	ACHIEVABLE	▶▶▶▶	Connection to existing system-still on going. In final commissioning stage	<ul style="list-style-type: none"> ● Risk Trend staying the same: Technology critical for operations of plant. ● Residual risk for Operational increasing due to three water sources running at the same time, managing flow rates to avoid pressure fluctuations in the network (to be addressed during handover)
	250	Morrinsville Water Treatment Plant Alum Tank Renewal	High	ACHIEVABLE	▶▶▶▶	Permanent WAN connection with KVS/Wireless IT/Epic. There is a plan underway for the completion of MPDC IT tasks. Noise monitoring of the bore headworks still to be undertaken. Performance Stage 2 testing due to be complete in March 2025 depending on water demand	<ul style="list-style-type: none"> ● Project overall risk trend staying the same. ● Operational risk if tank lead time exceeds life of tank.
	254	Te Aroha Water Treatment Plant Retaining Wall and Wa	High	AT RISK	▶▶▶▶	Tank WorkSafe Certification obtained by the tank manufacturer. Tank is ready and waiting in Auckland for MPDC/Contractor to be ready for this to be delivered to site. Main Contractor is on holiday until Labour day, Electrical Contractor is currently on site finalising what they can in the mean time.	<ul style="list-style-type: none"> ● Project overall risk trend staying the same. ● High risk for Operational: Bank holding clarifiers is failing due to stormwater erosion.
	263	Rollenston Street Intake (Permanent) 23/24	High	AT RISK	▶▶▶▶	Scope and budget increased to include security fencing and security cameras	<ul style="list-style-type: none"> ● Project overall risk trend staying the same. ● No residual risks rated High or above currently identified
	260	Tahuna New Bore 23/24	High	ACHIEVABLE	▶▶▶▶	Stage 1 - retain around de-sludging tanks, 90 % complete Stage 2 - retain bank near filters, halted to allow for engineer to assess wall. Met with consultant to get a first draft design for a retaining wall around the clarifiers Stage 3 - retain track and repair stormwater piping	<ul style="list-style-type: none"> ● No risks high or above noted
ily_Persons_Housing	390	EPH Program 24/34		ACHIEVABLE	▶▶▶▶	Concept Design: Complete Project does not include construction at this stage. Further Geotech and a Ecological report on the site being completed. Budget to be discussed with Assets	<ul style="list-style-type: none"> ● Program progressing as expected. The program is self funded program, refurbishments completed as required. ● Te Aroha: 2/9 Boundary Street complete 7/87 Centennial Ave- total refurbishment underway. ● Morrinsville: 2/4 McPherson Derive - complete ● Matamata: 1/55 Rata Street, 3/40 Rawhiti Ave - Refurbishment underway ● Risk register not complete
er_Off	315	BOF - Place Plan Program Resource 24/25		ACHIEVABLE	▶▶▶▶	Septic Tank removed, Land Use consent granted from MPDC	<ul style="list-style-type: none"> ● To date a resource has been brought on board to assist with delivery of Place Plans - some resourcing is also available for the Communications and Engagement team and the great work they do to support the Place Plan projects. Transition to BAU as position is funded on contract ● No risks high or above noted
	316	BOF - Community Led Initiatives Grant 24/25		ACHIEVABLE	▶▶▶▶	Te Aroha - Yoga Day - Local yoga enthusiast provided free sessions in the Domain during the day and evening. Smaller Communities - Waharoa - Christmas at the Hauora - A wellness day was hosted for the community. Completed initial cost estimates for the project. Received first round of quotes from consultants. Awaiting proposals for the revised scope.	<ul style="list-style-type: none"> ● Risk register not complete
	396	BOF - Morrinsville - State Highway Crossing near Lorne S	High	ACHIEVABLE	▶▶▶▶	Site visit with Roading team to get feedback. Discussion held with Project Sponsor to determine expectations and scope and prepare	<ul style="list-style-type: none"> ● Risk register not complete



Item ID	Project Name	Priority	Status	Progress	Description	Risk Assessment
226	BOF - Matamata - Enhance Matamata Connectivity 24/2	Medium	ACHIEVABLE	▶▶▶▶	Final design work underway; Lighting design for the Tainui crossing and Burwood Rd crossing underway Tender closed and evaluation team have agreed upon a suitable contractor. Tender evaluation report going to E-Team to approve tender	<ul style="list-style-type: none"> max register not complete Overall risk trend staying the same. No residual risks rated High or above currently identified Risk trend staying the same, high risk for financial, scoping budget accuracy and health and safety, working with plant/equipment, working near roads and excavation.
242	BOF - Matamata - Matamata/Morrinsville Accessibility It	High	ACHIEVABLE	▶▶▶▶	evaluation decision 21/01/25	<ul style="list-style-type: none"> max register not complete Overall risk trend staying the same. No residual risks rated High or above currently identified Risk trend staying the same, high risk for financial, scoping budget accuracy and health and safety, working with plant/equipment, working near roads and excavation.
305	Triennial Elections 24/27	(blank)	ACHIEVABLE	▶▶▶▶	800 ratepayer roll rates notices have been ordered and will be included in the rates notice to be sent out in May 2025. Solution Dynamics (our mail house) will be developing an e-tile to link inserts to those who receive their rates notices via email. This is to avoid having another attachment for security reasons. Continued collaborative discussions happening with other entities on joint engagements. Beginning discussion internally regarding induction process.	<ul style="list-style-type: none"> No risk register completed
306	Pre-Election Report 24/25	(blank)	ACHIEVABLE	▶▶▶▶	Developing a timeline to ensure financial information and graphic design can be completed by the deadline. Staff are registering to attend a online hui about Pre-Election reports by TaituarāPre-Election Report is a legal requirement to be produced prior to all Triennial Elections - work is due to commence February 2025	<ul style="list-style-type: none"> No risks high or above noted
318	Pride of Place 24/27		ACHIEVABLE	▶▶▶▶	Matamata - Hetana/Arawa Street laneway - A modern mural created with the community was installed and celebrated with a launch event in December 2024. Matamata - Social Seating - A unique New Zealand shaped table with paua inspired seating designed by the community was installed and celebrated in December 2024. Te Aroha - Aroha pickleball - Following a successful pickleball trial, this community-led initiative developed into the delivery of permanent lines that were installed at the Domain in December 2024.	<ul style="list-style-type: none"> Risk trend staying the same, no high or above risks noted