

ORDER PAPER

RISK AND ASSURANCE COMMITTEE MEETING

Date:	Thursday, 19 June 2025
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Time: 9.00am

Venue: Council Chamber Rangitīkei District Council 46 High Street Marton

Chair: Mr Philip Jones

Membership: Cr Fi Dalgety Cr Simon Loudon Cr Piki Te Ora Hiroa Cr Dave Wilson HWTM Andy Watson

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Notice is hereby given that an Risk and Assurance Committee Meeting of the Rangitīkei District Council will be held in the Council Chamber, Rangitīkei District Council, 46 High Street, Marton on Thursday, 19 June 2025 at 9.00am.

Order Of Business

1	Welcome / Prayer4			
2	Apologies4			
3	Public Forum4			
4	Conflict	of Interest Declarations	4	
5	Confirm	nation of Order of Business	4	
6	Confirm	nation of Minutes	5	
	6.1	Confirmation of Minutes	5	
7	Follow-	up Action Items from Previous Meetings	14	
	7.1	Follow-up Action Items from Risk and Assurance Meetings	14	
8	Chair's	Report	16	
	8.1	Chair's Report- June 2025	16	
9	Reports	for Decision	17	
	9.1	Risk and Assurance Committee Work Programme	17	
10	Reports for Information33			
	10.1	Health, Safety and Wellbeing Update	33	
	10.2	Financial Risk Report	43	
	10.4 Outstanding Audit NZ Management Actions56			
	10.5	Local Water Done Well - Update June 2025	60	
11	Public Excluded63			
	11.1	Public Excluded Risk and Assurance - 19 March 2025	63	
12	Open N	leeting	64	

AGENDA

- 1 Welcome / Prayer
- 2 Apologies

3 Public Forum

4 Conflict of Interest Declarations

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

5 Confirmation of Order of Business

That, taking into account the explanation provided why the item is not on the meeting agenda and why the discussion of the item cannot be delayed until a subsequent meeting, enter item number be dealt as a late item at this meeting.

6 Confirmation of Minutes

6.1 Confirmation of Minutes

Author: Kezia Spence, Governance Advisor

1. Reason for Report

1.1 The minutes from **Risk and Assurance Committee Meeting held on 19 March 2025 are** attached.

Attachments

1. Risk and Assurance Committee Meeting - 19 March 2025

Recommendation

That the minutes of Risk and Assurance Committee Meeting held on 19 March 2025 **[as amended/without amendment]** be taken as read and verified as an accurate and correct record of the meeting, and that the electronic signature of the Chair of this Committee be added to the official minutes document as a formal record.



- Mr Damian Turner Steele, Digital Infrastructure Specialist
- Ms Kezia Spence, Governance Advisor

ITEM 6.1 ATTACHMENT 1

Order of Business

1	Welcome / Prayer3		
2	Apologi	ies3	
3	Public Forum3		
4	Conflict	of Interest Declarations3	
5	Confirm	nation of Order of Business3	
6	Confirm	nation of Minutes3	
7	Follow-	up Actions3	
	7.1	Follow-up Action Items from Risk and Assurance Meetings3	
8	Chair's	Report4	
	8.1	Chair's Report- March 20254	
9	Reports	s for Decision4	
	9.1	Privacy Update4	
10	Reports	s for Information4	
	10.1	Audit NZ Management Letter Points4	
	10.2	Insurance Update5	
	10.3	Council Debt5	
	10.4	Risk and Assurance Committee Work Programme5	
	10.5	Internal Audit Programme5	
	10.6	Health, Safety and Wellbeing Update6	
	10.7	Protected Disclosures Update6	
11	Discuss	ion Items6	
	11.1	RDC ALGIM Awards for Rangitikei District Council6	
12	Public E	Excluded6	
	11.1	Public Excluded Risk and Assurance - 5 December 20247	
	12.2	Fraud Reporting7	
12	Open N	1eeting	

1 Welcome / Prayer

Mr Jones opened the meeting at 9.30am and read the council prayer.

2 Apologies

Resolved minute number

25/ARK/001

That the apologies be received from Cr Hiroa.

Cr D Wilson/Cr S Loudon. Carried

3 Public Forum

There was no public forum.

4 Conflict of Interest Declarations

There were no conflicts of interest declared.

5 Confirmation of Order of Business

There was no change to the order of business.

6 Confirmation of Minutes

Resolved minute number 25/ARK/002

That the minutes of Risk and Assurance Committee Meeting held on 5 December 2024 **without amendment** be taken as read and verified as an accurate and correct record of the meeting, and that the electronic signature of the Chair of this Committee be added to the official minutes document as a formal record.

Cr D Wilson/Cr F Dalgety. Carried

7 Follow-up Actions

7.1 Follow-up Action Items from Risk and Assurance Meetings

Item 3 – Elected Member De-escalation Training

Members noted the potential increase of negative behaviour towards elected members during the build up to the election.

Resolved minute number 25/ARK/003

That the report 'Follow-up Action Items from Risk and Assurance Meetings' be received, noting that the deletion items 4, 5 and 6 and others that are closed.

Mr Jones/HWTM A Watson. Carried

8 Chair's Report

8.1 Chair's Report- March 2025

The committee noted the risks with AI, and this being rolled out across the organisation. Ms Macdonald has been having a discussion with the IT manager relating to this.

The committee noted the review of the CAPEX programme and wanting to comply with government direction for back to basics.

It was noted that there is an issue with financial sustainability and risks around Local Water Done Well.

Resolved minute number 25/ARK/004

That the Chair's Report – March 2025 be received.

Mr Jones/Cr F Dalgety. Carried

9 Reports for Decision

9.1 Privacy Update

Ms Bennett responded to questions that the action is taken on knowns. The committee acknowledged that there is an external website facing policy and that officers are aware that there is mining of information occurring through LGOIMA. The committee noted that there is a reputational risk if a breach occurred.

Resolved minute number 25/ARK/005

That the report 'Privacy Update' be received.

Cr F Dalgety/Cr S Loudon. Carried

Resolved minute number 25/ARK/006

That the report Risk and Assurance Committee endorses the revised internal Privacy Policy and Procedure and external Privacy Statement with amendment.

Cr F Dalgety/Cr S Loudon. Carried

10 Reports for Information

10.1 Audit NZ Management Letter Points

Ms Elkington from AuditNZ was in attendance for this item.

Ms Elkington highlighted the importance of infrastructure information, especially for underground assets. Mr Benadie responded to questions that after exiting the shared services agreement that there were two separate systems that ran together, and council has always owned the data.

The committee noted that the outstanding issues in the management report have reduced significantly. Officers continue to work on outstanding actions.

Officers responded to questions that the Asset Management Plan describes the strategy of when and how council replaces assets.

Resolved minute number

25/ARK/007

That the report Audit NZ Management Letters and associated points be received.

Cr F Dalgety/Cr D Wilson. Carried

10.2 Insurance Update

The report was taken as read.

Resolved minute number 25/ARK/008

That the report 'Insurance Update' be received.

Cr D Wilson/HWTM A Watson. Carried

10.3 Council Debt

The report was taken as read.

Resolved minute number 25/ARK/009

That the report 'Council Debt' be received.

Cr F Dalgety/Cr D Wilson. Carried

10.4 Risk and Assurance Committee Work Programme

Ms Macdonald provided updates to the committee that after every election the work programme will be looked at.

Resolved minute number 25/ARK/010

That the report 'Risk and Assurance Committee Work Programme' be received.

Mr Jones/Cr F Dalgety. Carried

10.5 Internal Audit Programme

The Mayor noted performance reviews for councils have been indicated by central government.

Resolved minute number 25/ARK/011

That the report 'Internal Audit Programme', noting the revised programme of works, be received.

Mr Jones/Cr D Wilson. Carried

10.6 Health, Safety and Wellbeing Update

The report was taken as read.

Resolved minute number 25/ARK/012

That the report 'Health, Safety and Wellbeing Update' be received.

Cr F Dalgety/HWTM A Watson. Carried

10.7 Protected Disclosures Update

The report was taken as read.

Resolved minute number 25/ARK/013

That the report 'Protected Disclosures Update' be received

Cr D Wilson/Cr S Loudon. Carried

11 Discussion Items

11.1 RDC ALGIM Awards for Rangitikei District Council

Ms Davenport presented on the RDC ALGIM Project of the year award

Mr Turner – Steele presented on the most improved cyber – security award.

Resolved minute number 25/ARK/014

That the Risk and Assurance committee congratulate the Information Management Teams on the work associated with the ALGIM awards, including the ongoing improvements.

Mr Jones/Cr S Loudon. Carried

12 Public Excluded

The meeting went into public excluded session 11.20am

Resolution to Exclude the Public

Resolved minute number 25/ARK/015

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

- 1 Risk and Assurance Committee Meeting 5 December 2024
- 2. Fraud Reporting

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

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
12.1 - Risk and Assurance Committee Meeting - 5 December 2024	To consider the minutes relating to matters that were the subject of discussion at the 05 December meeting.	S48(1)(a)
12.2 - Fraud Reporting	To enable discussion on sensitive information relating to staff. s7(2)(a) - Privacy	s48(1)(a)(i)

This resolution is made in reliance on Section 48(1) of the Local Government Official Information and Meetings Act 1987 and the particular interests protected by Section 6 or Section 7 of the Act which would be prejudiced by the holding or the whole or the relevant part of the proceedings of the meeting in public as specified above.

HWTM A Watson/Cr D Wilson. Carried

8 Open Meeting

The meeting went into open session 11.32am

Resolved minute number

25/ARK/018

That the public excluded meeting moves into an open meeting, and the below recommendations be confirmed in the open meeting:

25/RDC/016 - 25/RDC/017

Cr F Dalgety/Cr S Loudon. Carried

The meeting closed at 11.32am.

The minutes of this meeting were confirmed at the Risk and Assurance held on 19 June 2025.

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Chairperson

7 Follow-up Action Items from Previous Meetings

7.1 Follow-up Action Items from Risk and Assurance Meetings

Author: Kezia Spence, Governance Advisor

1. Reason for Report

1.1 On the list attached are items raised at previous Audit and Risk meetings. Items indicate who is responsible for each follow up, and a brief status comment.

2. Decision Making Process

2.1 Staff have assessed the requirements of the Local Government Act 2002 in relation to this item and have concluded that, as this report is for information only, the decision-making provisions do not apply.

Attachments:

1. Follow-Up Actions Register J

Recommendation

That the report 'Follow-up Action Items from Risk and Assurance Meetings' be received.

Current Follow-up Actions

	From Meeting				
Item	Date	Details	Person Assigned	Status Comments	Status
		Improvements made since 2018/19 on condition and performance data for Infrastructure Assets		Audit NZ have added this into the actions in their Audit NZ Magement/Governance Report.	
1	5-Dec-24	Continue to implement a program to collect condition and performance data.	Arno	Will update in the action sheet.	Closed
2	5-Dec-24	Appetite for risk discussion	Leanne	Leanne to review the Risk Appetite and Tolerance Policy for September 2025	Closed
		De-escalation training, opportunties for discussion from Elected Members to discuss how they are going, if they are			
3	5-Dec-24	receiving abuse, negative feedback etc	Carol / Mayor	Will be noted here, but will be continuous discussion.	In progress
		Consider process around reviewing the draft Annual Report & role of the Risk and Assurance Committee in the context			
4	19-Mar-25	of the Local Government election timeline versus Annual Report adoption timelines.	Leanne / Katrina	amendments - adopt annual report 30th August.	Closed.
5	19-Mar-25	Contractor H&S - Metrics on the number of reviews and site assessments.	Sharon	This has not started.	Not started

8 Chair's Report

8.1 Chair's Report- June 2025

Author: Philip Jones, Chair

That a tabled report will be provided to the committee prior to the meeting.

Recommendation

That the Chair's Report – June 2025 be received.

9 Reports for Decision

9.1 Risk and Assurance Committee Work Programme

Author: Leanne Macdonald, Group Manager - Corporate Services

Authoriser: Carol Gordon, Chief Executive

1. Reason for Report

1.1 To provide, for reference, the Committee with the current Risk and Assurance Committee Work Programme.

2. Context

- 2.1 The current Work Programme had an in-depth review at the March 2025 meeting and is intended to be presented at each Committee meeting to provide members with an opportunity to review/amend the proposed Work Programme in light of recent/current factors.
- 2.2 This Programme has been drafted on the assumption that the Risk and Assurance Committee will hold quarterly meetings in March, June, September and December each year (with additional meetings scheduled as required).

3. Discussion

Current Risk and Assurance Committee Work Programme:

Item	Audit and Risk Committee Meeting
Governance	
Risk and Assurance Committee Terms of Reference	Last Reviewed: March 2025. Recommended to carry out an indepth review in the month of March following Local Government elections (March 2026).
Overview of current Financial Risks	Each meeting Includes Council Debt Position, Capital Spend and Outstanding Receivables/Rates.
Latest Health, Safety and Wellbeing reporting	Each meeting
Fraud Reporting	Biannually (March and September) unless there is an event to disclose/update
Insurance Update	Biannually (December & June) unless there is an event to disclose/update
Protected Disclosure Reporting	Annually at the end of each financial year, unless there is a protected disclosure to report.
Privacy Reporting	Annually at the end of each financial year, unless there is a notifiable (serious) privacy breach to report.
Outstanding Audit NZ management letter points	Each meeting

Current Areas of Concern	Each meeting – see bullet point 3.3 - 3.6.
nternal Audit	
Outstanding internal audit recommendations	Each meeting (none currently exist)
Annual Internal Audit workplan updates	An updated plan with recommendations for future years is attached. Group Manager – Corporate Services plans to go out to market to seek Expression of Interest for an internal auditor. PWC has been appointed to carry out the GST/FBT Audit. Racheal Dean (Grant Thornton) has been appointed for the cash handling controls/processes. Both internal audits start the week of 16 June 2025.
Statutory Policies etc	
Revenue and Finance Policy	Required by S102 LGA; Review every 3 years (March preceding new LTP) Reviewed Jan to April 2024 Next Review: March 2027
Rates Postponement Policy	Required by S102 & S110 LGA to be reviewed every 6 years. Next Review: March 2027 (LTP).
Rate Remission Policy	Required by S102 & S109 LGA to be reviewed every 6 years. Reviewed Jan to April 2024 Next Review: March 2027 (LTP)
Rates Remission for Māori Freehold Land Policy	Required by S102 & S108 LGA to be reviewed every 6 years. Reviewed Jan to April 2024 Next Review: March 2027 (LTP)
Significance and Engagement Policy	Required by S76 LGA; Reviewed Jan to April 2024 Next Review: March 2027 (LTP)
Accounting Policies	Annually as part of annual financial statements preparation
Finance and Infrastructure Policies	Every three years (part of LTP) Next Review: 2027 (LTP)
Protected Disclosure "Whistle Blower" Policy	Required by Protected Disclosures Act Review every two years: September 2024 Next Review: September 2026.
Privacy Policy	Required by Privacy Act Review every 2 years: March 2025 Next review: March 2027
Delegations Register	This was approved by Council on 27 June 2024. Next review: June 2026

Policy on Development Contributions	Required by S102 LGA; S106 LGA requires Policy to be reviewed every 3 years. Current version adopted 9 June 2021. Reviewed: May 2024 Next Review: June 2027
Other Policies etc	Not specifically required by statute but considered 'critical'
Gifts and Hospitality Policy	Review every 2 years: Reviewed March 2025 Next Review: March 2027
Sensitive Expenditure Policy	Review every 2 years: Reviewed July 2024 Next Review: July 2026
Fraud, Bribery and Corruption Policy	Review every 2 years Reviewed: March 2025. Next Review: March 2027
Procurement and Contracts Management Policy	Approved at August 2024 Council meeting. Next Review: August 2025
Staff Standards of Integrity and Conduct	Review every 2 years. Approved: May 2023 Next Review: September 2025
Health, Safety and Wellbeing Policy	Review every 2 years Next Review: September 2025
Credit Card Policy	Review every 3 years Approved: March 2025 Next Review: March 2028
Risk	
Risk Management Policy	Review every 3 years Approved 2022 Next Review 2025
Strategic Risk Register	Reviewed in full during 2022; currently subject to a 'rolling review' by ELT Full review by ELT carried out in February 2025 Presented March 2025 Next Review: March 2026

Current Policy Reviews by ELT:

- 3.1 The Sensitive Expenditure Policy has been reviewed and is attached for the Committee to view. While it is not currently due, the Group Manager Corporate Services sought an early review due to two key points highlighted in the attached policy.
- 3.2 Clarity for departments using fuel cards that are not allocated to a specific vehicle. This is to ensure they can access fuel for small machinery, refill gas bottles and so forth. Particularly critical to our Parks and Reserves team that operate in and around small communities where the use of purchase orders is not possible.
- 3.3 The second point requiring further detail was quality evidence of items purchased such as food and beverages when travelling or purchases required for events. The receipts

must be of a quality that they are readable, and they detail the items purchased. This enables managers/group managers to confirm staff are remaining compliant with our Sensitive Expenditure Policy.

Current Areas of Concern

- 3.4 Local Water Done Well (LWDW) continued to create a significant increase in workload for staff and elected members over the last quarter as Council prepared to make its decision post consultation. With the decision now made and Council electing to work with Palmerston North City Council and Horowhenua District Council this workload will ramp up as Council now finalises the Water Services Delivery Plan.
- 3.5 Ongoing reforms and changes to legislation continue to impact on Councils. An updated report on the proposed changes and submission requirements is discussed weekly with ELT and where possible prioritised. The requirements by officers to submit on some of these proposals is significant, and there is always a risk that a submission response to one important proposal is overlooked in favour of another.
- 3.6 Capital spend remains low year to date, however significant work has been done in this space by officers and Group Managers across the organisation. As a result, Council is now able to identify projects that are being delayed or the timing is different to the LTP, and these projects have transitioned over to the 2025/26 and 2026/27 planning process to reflect a more accurate picture of the timing. Council is also able to see the projects identified as no longer going forward, and also projects that have started, but good progress, but will not be completed by 30 June 2025, and will require carry forward of the balance of the project funding. Ideally this create a more realistic plan of capital projects going forward and reduce large carry forward requests at the end of each year.

4. Financial Implications

4.1 No financial implications

5. Impact on Strategic Risks

5.1 Minimal impact, although the timing of some projects could have some potential flow on risks.

6. Strategic Alignment

6.1 The projects and policies align with Councils Strategies.

7. Mana Whenua Implications

7.1 Not applicable as this has been considered as part of the long term planning process.

8. Climate Change Impacts and Consideration

8.1 Not applicable as this has been considered as part of the long term planning process.

9. Statutory Implications

9.1 There are no statutory implications arising from this report.

10. Conclusion

10.1 That the Committee receive the updates contained in the report and attachments.

11. Decision Making Process

Attachments:

- 1. Internal Audit Plan 2025-29 🕹
- 2. RDC Sensitive Expenditure Policy-June 2025 👃

Recommendation 1

That the Risk and Assurance Committee receive this report.

Recommendation 2

That the Risk and Assurance Committee receive the Sensitive Expenditure Policy and recommend to the Executive Leadership Team accept the proposed changes with/without any changes.

Recommendation 3

That the Risk and Assurance Committee receive the Internal Audit Programme and recommend that Council approves the programme of work for 2026/27, 2027/28 and 2028/29 with/without any changes.

Rangitikei District Council

Internal Audit Program (subject to ongoing review)

	2024/25	2025/26	<mark>2026/27</mark>	<mark>2027/28</mark>	<mark>2028/29</mark>
Strategic Register Review of material risks	A/B√	A/B	С	С	A/B
Health, Safety & Wellbeing (Safeplus)		А			BC
Fleet management Services	B√		А		с
Community Engagement (note 1)	А			А	
Sensitive Expenditure (5)			A/B		
Legislative Compliance (3)	А	В	В	В	В
Cyber Security/IT Recovery Plans	В√	А	С	В	А
Business Continuity Plan (4)			В		
Tax evaluation/ GST/FBT (3)	А			А	
Tax evaluation/ KiwiSaver/PAYE (3)		А			А
Antifraud Assessment (5)	C√ongoing	С	С	С	с
Cash handling controls/processes	С		A/B		с
Statement of Service Performance (6)	С	С	С	С	с
Consenting Applications (6)	✓A WIP	В			А
Procurement and Contract Management		А		В	
Elected Member effectiveness (8)		С			С
Insurance Management			А		
Risk Management Framework		AB	С	С	A/B
Asset Management				В	
Accounts Payable		А		B/C	
Treasury Management			А		
Complaints Handling	A/B			A/B	
Delegation Policy & Processes			А		
Capital Program (11)	A/B✓			AB	
Onboarding/off boarding of staff (12)		А			А

Key:

- A formal, externally review
- B structured internal review
- C overview

Notes

1.	Includes working with Iwi/other partnerships; improvements to our ongoing
	communication with the community
2.	Evaluation of our ethics related objectives/procedures/activities etc
3.	Include compliance with payroll legislation (holiday pay etc)
4.	In the event of major flood/quake
5.	Fuel card, credit card, sensitive expenditure, false invoices, false time
	sheets/overtime
6.	Improvements identified?? Barriers to success??
7.	Other governance arrangements
8.	Year 2 of election cycle
9.	Existing and future 'ways of working'
10.	Homelessness, health/leisure facilities, community support
11.	Including Project Management, works order management, department set up
12.	including new/old staff 'getting' on/off of payroll

RANGITĪKEI DISTRICT COUNCIL

SENSITIVE EXPENDITURE POLIC

This Policy sets out the principles and guidance for Council staff incurring Sensitive Expenditure.

Sensitive Expenditure is expenditure by the Council that could be seen as giving some private benefit to an individual staff member, contractor or Elected member that either:

- is additional to the business benefit to the Council; or
- could be considered unusual for the Council's purpose and/or functions

Travel, accommodation, gifts/koha and hospitality spending are examples. Such expenditure is required to be moderate, conservative and related to Council's roles and functions.

Approved: Approved by: Next review: Version number: Who is responsible: June 2025 The Executive Leadership Team July 2027 3.0 Group Manager Corporate Services

Making this place home



Sensitive Expenditure Policy	
CONTENTS	
Introduction	2
Roles and Responsibility	3
What Sensitive Expenditure is provided by Council	3
Air Travel	3
Accommodation	4
Rental car/Taxi	4
Department (Plant and Machinery) Fuel Cards	4
Tips	5
Staff Meetings, Events, Functions and Other Matters	5
Koha/Gifts	6
Hospitality	6
Home Office Costs/Use of a Staff Member's Assets	7
What costs are not covered by Council	7
Appendix	8

1. INTRODUCTION

We are committed to maintaining an ethical workplace where everyone who works here upholds the principles of honesty, integrity and impartiality, and respects the organisation's values.

This Policy applies to all or our employees, contractors and Elected Members. For the purposes of this Policy, all references to 'staff' includes 'contractors' and 'Elected Members'.

A key reputational risk for all public entities is where staff receive a material benefit, real or perceived, from official expenditure.

SENSITIVE EXPENDITURE POLICY | Rangitīkei District

2. ROLES AND RESPONSIBILITIES

All staff are responsible for ensuring their compliance with this Policy.

2.1 The Finance Manager shall provide a Sensitive Expenditure summary to Executive Leadership Team every six months for review.

3. WHAT SENSITIVE EXPENDITURE IS PROVIDED BY COUNCIL

- 3.1 The following are the most common types of Council's Sensitive Expenditure. These examples are not comprehensive and staff must seek clarification from their manager/supervisor where they suspect an item of expenditure may be regarded as 'sensitive'.
- 3.2 Generally, if an item of expenditure could be perceived as providing a staff member, either directly or indirectly, a benefit it will be regarded as 'sensitive expenditure'.

4. AIR TRAVEL

- 4.1 Council will pay actual and reasonable airline travel costs where a justifiable business purpose exists i.e. scheduled domestic travel, at economy class (where this is provided).
- 4.2 Bookings should be made as early as practicable to secure the most favourable terms. For international travel, discounted economy or economy class is to be used when the uninterrupted flight duration is up to five hours. Business class may be used for longer journeys only when the distance travelled, work schedule on arrival, personal health, safety or security reasons readily justify that.
- 4.3 Staff who include stop overs in any travel plans must be able to clearly demonstrate the business benefit of any such stop over.

4.4 Staff must clearly advise their supervisor where they intend to either:

- 4.4.1 extend a business trip to include/allow some private time; or
- 4.4.2 have a family member accompany them on the trip.

Such private time/accompaniment cannot result in additional costs being charged to Council.

- 4.5 Any request by a staff member to have Council pay for an airline club membership requires prior explicit approval from the Chief Executive Officer.
- 4.6 Where a staff member accrues airline points from Council funded travel they are expected to use these points on future Council related travel.
- 4.7 The Chief Executive's approval is required for any proposed international travel and associated expenses involving staff, except where that travel is by the Chief Executive, in which case Council's prior approval is required.

5. ACCOMMODATION

5.1 Council will pay actual and reasonable accommodation costs (including meals) incurred by a staff member. The exception is where an approved conference registration includes a conference dinner and/or entertainment. 'Reasonable' accommodation costs means non-premium hotel/motel rooms and moderate meals. The exceptions are where security/safety issues necessitate a higher standard of accommodation or where it is the venue for a conference for which registration has been approved. In other cases, a staff member may elect to pay the difference for a higher standard of travel or accommodation, provided this is clearly documented.

5.2 As a general guide, the following meal amounts up to the following levels will be considered reasonable in New Zealand (unless such meals are offered as part of an organised event in which case, unless exceptional circumstance exist, the staff member is not entitled to separate reimbursement of a substitute meal):

Meal	City Centres	Other
Breakfast	\$30	\$25
Lunch	\$30	\$25
Dinner	\$45	\$40

SENSITIVE EXPENDITURE POLICY | Rangitīkei District

6. RENTAL CAR/TAXI

- 6.1 Council will pay the costs of a rental car, provided it is being used for Council business. The car must be an economical type and size, having regard to the number of passengers and distance to be travelled.
- 6.2 Council will pay the cost for the use of taxis or equivalent (for example Uber) provided it is moderate, conservative and cost-effective.

7. DEPARTMENT (PLANT and MACHINERY) FUEL CARDS

A shared fuel card will be issued to a department, at the joint discretion of the Chief Executive and Group Manager - Corporate Services. The responsibility for that card will vest with the manager of that department.

- 7.1 The department named on the fuel card holder is assumed to be responsible for that card. The card must be kept in a safe and secure location. A team administrator may be identified by the manager to carry out the responsibility of collating expenditure, attaching all receipts to the fuel card statement, checking receipts against the statement and advising the Manager or relevant Group Manager of any mistakes. The fuel card administrator must submit the fuel card statement and the supporting documentation (receipts, general ledger coding and narrative) to their one-up Manager or relevant Group Manager for sign-off.
- 7.2 Department fuel cards may be used for the routine purchases relating to the operation of small machinery and plant eg mowers, tractors and so forth. Therefore, they are only issued to departments that operate plant and machinery requiring fuel, or relevant purchases to operate or maintain the plant or equipment.
- 7.3 Department Fuel Cards are not to be used for personal expenditure, or non-machinery purchases. Personal expenditure on Department Fuel Cards could be considered misconduct or serious misconduct and may be addressed under RDC's employment investigation and disciplinary procedures. Where a transaction is genuinely charged in error, Fuel Card holders must immediately either cancel the transaction or arrange a full reimbursement of the amount charged to the card through the Finance team and notify their Group Manager or the Chief Executive.
- 7.4 Tax invoices/receipts must be submitted for payment to Finance within 5 working days, on receipt of the fuel card statement. All fuel card expenditure must be supported by original GST acceptable documentation that states the transaction date, amount paid, and description of items purchased and the GL code for charging the items. If the transaction is less than \$50, a till receipt is acceptable, however, it must detail the items purchased for transparency. The invoices or till receipts must be electronically attached to the fuel card statement monthly, in order of the transactions.
- 7.5 The Manager or relevant Group Manager is responsible for approving the fuel card statement and supporting documentation for payment, and mark as a true and accurate record of expenditure. They are to forward this documentation to Finance.

8. TIPS

8.1 Council will pay for tips during international travel only in places where tipping is local practice and where it is documented as part of the transaction.

9. STAFF MEETINGS, EVENTS, FUNCTIONS AND OTHER MATTERS

Staff Meetings

9.1 Team gatherings and functions, such as operational meetings, are not to be funded by Council (subject to the provisions of this section).

Team Building Events

9.2 Team Building Events differ from other Staff Meetings in that they are more structured, less frequent, may **SENSITIVE EXPENDITURE POLICY** | Rangitikei District UNCONTROLLED IF PRINTED

involve outside parties and are able to have a defined purpose/focus. These may be funded by Council but only with prior approval from the respective Group Manager. The associated costs are to be charged to the respective Department's budget and generally managed by the Team hosting the event.

9.3 Each team is entitled to one less-structured team building event, per year, on the same basis as 8.2.

Internal Events

9.4 Where a meeting, forum, training or similar event is hosted internally, external datelying may be provided where;

- 9.4.1 Prior approval has been obtained from the budget holder; and
- 9.4.2 The event extends over lunch time; and
- 9.4.3 Costs are reasonable; and
 - 9.4.4 External parties are in attendance or the training is structured training coordinated by a

member of ELT. Such events are generally managed by the Team hosting the event.

Recognising Achievements, Rewards and Recognition, Farewells and Long Service Retirements

- 9.5 The 'primary reference point' for these costs is any Guidance issued by Council's People and Performance Group for example <u>Eke Panuku RDC Service Recognition Programme.pdf</u>. Where a proposed event under this category is not covered by any such Guidance, the event shall be treated as a structured Team Building Event as above.
- 9.6 It is generally not expected that Council will fund any farewell function for staff with less than 2 years' service. The costs of Farewells where the staff member has in excess of 2 years service should be treated as a Team Building Event as above.
- 9.7 Expenditure on recognising staff achievements must be treated as a Team Building Event as above.

Reasonable Levels of Expenditure

- 9.8 As a general principle, the following amounts will be considered 'reasonable' under this section of the Policy (amounts exclude GST):
- 9.8.1 a 'per-head' amount of between \$8 and \$12
- 9.8.2 if the number of attendees cannot reasonably be estimated, a total amount of \$200

Recognition of Family Bereavement

9.9 On death of a direct family member (spouse, child, parent, sibling, grandparent, parent of spouse/partner) a gift may be provided to a staff member (eg flowers, food hamper) if coordinated through the Office of the Executive Assistant to the Mayor/CEO.

Points to note:

- 9.9.1 references to 'direct family member' include de facto and adopted direct family members
- 9.9.2 the Office of the Executive Assistant to the Mayor/CEO may extend these principles as deemed appropriate.

Other

9.10 These principles may be overridden:

- 9.10.1 where culturally appropriate (eg provision of kai) where prior approval is required from Council's lwi Strategic Advisor and/or Group Manager Democracy and Planning
- 9.10.2 as deemed appropriate in writing by the CEO

10. KOHA/GIFTS

10.1 Koha or gifts made by staff to external parties need to be approved in advance by the Chief Executive on the form prescribed by Finance, and recorded in the Gifts Made register maintained by the Executive Office Assistant.

SENSITIVE EXPENDITURE POLICY | Rangitīkei District

- 10.2 The gifting of koha is an integral part of showing appreciation to others. Koha is a gift where the recipient has not stipulated that it be given, and that there is no expectation of receiving it.
- 10.3 The size of the koha or gift will have regard for the significance of the organisation and/event being supported. When a koha is \$500 or more, it will be reported to the next available meeting of the Finance and Performance Committee.
- 10.4 Koha or gifts can be one or more of the following:
- 10.4.1 cash; or
- 10.4.2 vouchers, flowers, food or similar; or
- 10.4.3 the provision of Council assistance through resources of staff and/or facilities; or
- 10.4.4 a payment to external person(s) or non-profit community groups who provide support, or undertake a one-off activity and expect non-payment for such activity or support in return.
- 10.4.5 Koha / Gifts should:
- 10.4.6 not be given in lieu of salary or as a payment for service(s) provided; and
- 10.4.7 be provided in line with Council's Sensitive Expenditure Policy.

If appropriate, the person gifting koha may consult the Strategic Advisor for Mana Whenua on an alternative gift.

- 10.5 Hui / meeting involving iwi
- 10.5.1 If you are attending a hui / meeting that involves iwi (e.g project team meeting) it is appropriate to bring kai (food) with you, this can be muffins, sandwiches, savouries etc.

Guidelines for giving of Koha is included in Appendix One.

11. HOSPITALITY

- 11.1 Hospitality can cover a wide range of different type of expenditure. The general rule is that all such expenditure must:
- 11.1.1 have a justifiable business purpose; and
- 11.1.2 be moderate and conservative; and
- 11.1.3 be supported by appropriate documentation that includes, as far as practicable, names of teams/parties entertained and the reasons for the entertainment.
- 11.1.4 The documentation must be detailed and include a GST receipt that documents the items purchased (goods, food items, etc) to demonstrate compliance with the policy (eg no alcohol) and to ensure managers can see the details of items procured and the relationship to the event or cause. The receipt must be of a readable quality.

SENSITIVE EXPENDITURE POLICY | Rangitīkei District

12. HOME OFFICE COSTS/USE OF A STAFF MEMBER'S ASSETS

12.1 Council will pay a staff member's home office/domestic type costs or reimburse a staff member for the use of their assets (eg vehicle, specialist IT equipment etc) only on approval from a Group Manager or the Chief Executive Officer.

Such approval should be obtained in advance of the costs being incurred.

13. WHAT COSTS ARE NOT COVERED BY COUNCIL

- 13.1 Council will not cover the following costs:
- 13.1.1 Cash advances to individual staff members travelling overseas.
- 13.1.2 Costs of alcohol or entertainment (including movie downloads or other pay-per-view options)
- 13.1.3 Tipping in New Zealand.

Risk and Assurance Committee Meeting

- 13.1.4 Rental cars used for private purposes.
- 13.1.5 Parking or traffic offences.
- 13.1.6 Additional costs, for a partner or other family to travel with a staff member and be accommodated in the same venue.
- 13.1.7 Any personal goods or services purchased via the Purchase Order system. Even if there is the intention to reimburse the Council for so doing.
- 13.1.8 Parking or traffic offences.
- 13.1.9 Additional costs, for a partner or other family to travel with a staff member and be accommodated in the same venue.
- 13.1.10 Any personal goods or services purchased via the Purchase Order system. Even if there is the intention to reimburse the Council for so doing.

SENSITIVE EXPENDITURE POLICY | Rangitīkei District

Appendices

APPENDIX ONE - KOHA GUIDELINES

Why we need these guidelines

Council recognises the need to give appropriate koha or gifts from time to time. These guidelines provide guidance ONLY to staff and elected members in order to meet the obligations associated with payment or giving a koha to organisations and/or individuals. Within these guidelines the Council aims to identify the approach it will take in performing its functions when gifting koha.

Who are these guidelines prepared for

These guidelines are prepared for both Council staff and Elected members for operational use and should be used as a guideline ONLY. Occasionally, these guidelines may apply to others representing Council ie. Iwi members,

Samoan Leaders / Samoan Ministers etc. Definition - A Koha is a present or gift¹

Table 1: Guideline ONLY for an amount of koha to be given for specific occasions; in most cases you should seek guidance from Council's Strategic Advisor – Mana Whenua

Type of Engagement	
Engagement that requires a pōwhiri	\$200 (preference is in cash)
Engagement that requires a whakatau	\$200 (cash or vouchers)
Engagement that requires a welcome	\$200
Marae visit / Tangi / Funeral / unveiling	Up to 4 people \$200 – then for more than 4 people \$50 per head
Special Occasions e.g. Rātana 25th etc	\$350 - \$500
Tipi Haere	As a guide - \$25 - \$30 per head

Individuals Representing Council in Council matters		
Kai-kōrero / Waiata	\$200	
Kai-karanga / Waiata	\$200	
Openings / Blessings	\$200	
Citizenship Ceremonies	\$200 for individual assistance \$400 for group assistance	
Language Translator	\$200	

SENSITIVE EXPENDITURE POLICY | Rangitīkei District

¹ According to IRD - "An unconditional gift is defined as a donation made to a non-profit body, where the giver (or any relative) does not receive any goods or services in return for the donation. This carries with it no obligations to account for tax".

ITEM 9.1 ATTACHMENT 2

APPENDIX TWO -PROCEDURES FOR APPROVING SENSITIVE EXPENDITURE

- 1. Approval of sensitive expenditure should be given on the "one-up" principle, which is by a person senior to the person who will benefit, or who might be perceived to benefit, from the sensitive expenditure;
- Approval of sensitive expenditure of the Chief Executive should be given by the Mayor. Where this is not
 possible, this fact should be recorded, and the Chief Executive's expenditure should be subject to some form
 of monitoring by the sensitive expenditure report submitted to council through the Finance & Performance
 Committee or Risk and Assurance committee;
- 3. Claims relating to sensitive expenditure need to clearly state the business purpose of the expenditure for council;
- 4. Claims relating to sensitive expenditure need to:
 - be accompanied by adequate original supporting documentation;
 - document the date, amount, description, and purpose of expenditure when receipts are unavailable;
 - Receip[ts and documentation must be of a readble quality;
 - be separate claims for each person whenever possible; and
 - be in English or Te Reo Māori.
- 5. Where possible, initial consideration of technology-enabled solutions as opposed to travel in person is required before spending sensitive expenditure for travel;
- 6. The use of telecommunication equipment including what costs are reimbursable for telephone calls and Wi-Fi usage while traveling should be limited to official mobile and hotspot devices issued by council as part of normal business tools as guided by the Acceptable Use Policy and IT Asset Replacement Policy;
- 7. The costs that may be paid when staff members stay with a friend or relative rather than in commercial accommodation must be justifiable, should not compromise Council's Conflict of Interest and Declaration Policy and, in the absence of extenuating circumstances, should be pre-approved by a member of SLT or ELT;
- 8. The use of Council funds for the purchasing of assets and supplies by staff for sole personal use (either for the benefit of the staff member or an associate) is prohibited and also subject to the Standards of Integrity and Conduct Policy;
- 9. Purchasing privileges cannot be used on behalf of third parties such as family members or friends. Staff should pay in full personally and not use Council as a source of credit;
- 10. Staff purchasing District Council assets identified for sale must follow processes as per the Asset Financial Management Policy and the Motor Vehicle Policy.
- 11. The receiving of cash gifts is unacceptable in any circumstances by any officer or council member. This is further detailed in the Gifts and Hospitality Policy and Fraud, Bribery and Corruption Policy.

SENSITIVE EXPENDITURE POLICY | Rangitīkei District

10 Reports for Information

10.1 Health, Safety and Wellbeing Update

Author:Sharon Bennett, Manager People and CultureAuthoriser:Leanne Macdonald, Group Manager - Corporate Services

1. Reason for Report

1.1 This report provides an update on health, safety and wellbeing matters. The report includes the Health, Safety and Wellbeing Dashboards for the current reporting period, an update on due diligence activities, highlights from the health, safety and wellbeing work programme and an update on contractor and volunteer health, safety and wellbeing matters.

2. Context

- 2.1 Elected Representatives are considered Officers under the Health and Safety at Work Act 2015 (Act). This means they have an obligation to exercise due diligence in relation to health and safety matters. Due diligence is defined in section 44(4) of the Act as taking reasonable steps to:
 - 2.1.1 Acquire and update knowledge of health and safety matters; and
 - 2.1.2 Gain an understanding of the operations carried out by the organisation, and the hazards and risks generally associated with those operations; and
 - 2.1.3 Ensure the person conducting business or undertaking (PCBU) has appropriate resources and processes to eliminate or minimise those risks; and
 - 2.1.4 Ensure the PBCU has appropriate processes for receiving and considering information about incidents, hazards and risks, and for responding to that information in a timely way; and
 - 2.1.5 Ensure there are processes for complying with any duty, and that these are implemented; and
 - 2.1.6 Verify that these resources and processes are in place and being used.
- 2.2 Under the Act, the definition of worker includes employees, contractors, subcontractors and volunteers. In the case of contractors and sub-contractors, RDC is required to take a joint PCBU approach to ensuring health, safety and wellbeing obligations are met.
- 2.3 Council's Health, Safety and Wellbeing Dashboards (Dashboards) provide monthly incident data and year-to-date trends. The Dashboards support Elected Members to exercise due diligence obligations by providing up-to-date information on incidents, hazards and risks, together with current activities and wellbeing initiatives.
- 2.4 Council is committed to continuous improvement across all aspects of workplace health, safety and wellbeing. Continuous improvement is achieved through actions identified in the Health, Safety and Wellbeing Due Diligence Plan and the Health, Safety and Wellbeing Work Programme.

3. Discussion and Options Considered

3.1 Health, Safety and Wellbeing Dashboards

- 3.1.1 The Dashboards for March May 2025 are attached to this report.
- 3.1.2 The March 2025 Dashboard shows five incidents and three hazards. The incidents related to the categories of abusive behaviour towards staff (2), antisocial behaviour, physical injury (sting) and plant / machinery. The reported hazards all related to plant / machinery.
- 3.1.3 The April 2025 Dashboard shows five incidents and two hazards. The incidents related to the categories of motor vehicle (3), security, and physical injury (trip). The reported hazards related to building maintenance.
- 3.1.4 The May 2025 Dashboard shows four near misses and one hazard. Two of the near misses related to risk of physical injury (slip and cut) and the other two related to motor vehicle incidents. The hazard related to a physical injury risk (cut), which has been rectified.
- 3.1.5 There were no serious harm (notifiable) incidents during the reporting period.
- 3.1.6 All reported events, near misses and hazards have been appropriately investigated and corrective actions taken where required.

3.2 Health, Safety and Wellbeing Due Diligence Plan

3.2.1 The Health, Safety and Wellbeing Due Diligence Plan (Due Diligence Plan) supports Elected Members to meet due diligence requirements by providing opportunities for enhanced understanding of RDC's critical health, safety and wellbeing risks and the controls for these risks. The Risk and Assurance Committee endorsed a revised Due Diligence Plan at its March 2023 meeting (attached for information).

3.3 Health, Safety and Wellbeing Work Programme

- 3.3.1 The health, safety and wellbeing work programme includes new initiatives and opportunities, together with the ongoing review and continuous improvement of existing health, safety and wellbeing frameworks and practices.
- 3.3.2 Health, safety and wellbeing work programme highlights achieved since the last report include:
 - Review of ergonomic risks and team specific risks as per the annual review cycle for the Health, Safety and Wellbeing Risk Register.
 - Health, Safety and Wellbeing Representatives Stage 1 Rep Training.
- 3.3.3 Health, safety and wellbeing activities currently underway:
 - Review of working environment risks and team specific risks as per the annual review cycle for the Health, Safety and Wellbeing Risk Register
 - Review of health, safety and wellbeing reporting, including categorisation of incidents.
- 3.3.4 Health, safety and wellbeing activities coming soon:
 - Review of Health, Safety and Wellbeing Policy

Preparing for upcoming health and safety reform (Act and regulations).

3.4 Contractor Health, Safety and Wellbeing

- 3.4.1 RDC's contractors fall within the definition of 'worker' under the Act and a joint PCBU approach is taken to ensure contractor health, safety and wellbeing.
- 3.4.2 RDC maintains processes to ensure that contractors can, and do, work safely. These processes include (among other things) contractor selection, onboarding and training, site specific safety planning, and site safety checks.
- 3.4.3 Work is being undertaken to enable easier capture of contractor safety data, including site safety check results and incident reports.
- 3.4.4 There are no known contractor health, safety and wellbeing issues or notifiable incidents to report for this period.

3.5 Volunteer Health, Safety and Wellbeing

- 3.5.1 RDC's volunteers fall within the definition of 'worker' under the Act.
- 3.5.2 RDC maintains processes to ensure volunteer safety. These processes cover (among other things) volunteer selection, onboarding, training, site specific hazard awareness and incident reporting.
- 3.5.3 There are no known unresolved volunteer health, safety and wellbeing issues or notifiable incidents to report.

4. Financial Implications

4.1 There are no financial implications associated with this report.

5. Impact on Strategic Risks

5.1 Council's Strategic Risk Register includes the strategic risk titled 'obligations with health, safety and wellbeing are not met'. The health, safety and wellbeing activities and frameworks outlined in this report contribute to the mitigation and management of this strategic risk.

6. Strategic Alignment

6.1 There are no matters the impact on Council's Strategic Framework associated with this report.

7. Mana Whenua Implications

7.1 Officers are not aware of mana whenua implications associated with this report.

8. Climate Change Impacts and Consideration

8.1 There are no climate change impacts associated with this report.

9. Statutory Implications

9.1 Councils Health, Safety and Wellbeing policies, procedures and frameworks are written and enacted in accordance with the Health and Safety at Work Act 2015.

10. Conclusion

10.1 This report has provided an update on heath, safety and wellbeing matters for the reporting period. There are no known significant health, safety and wellbeing issues, or notifiable incidents, to report.

11. Decision Making Process

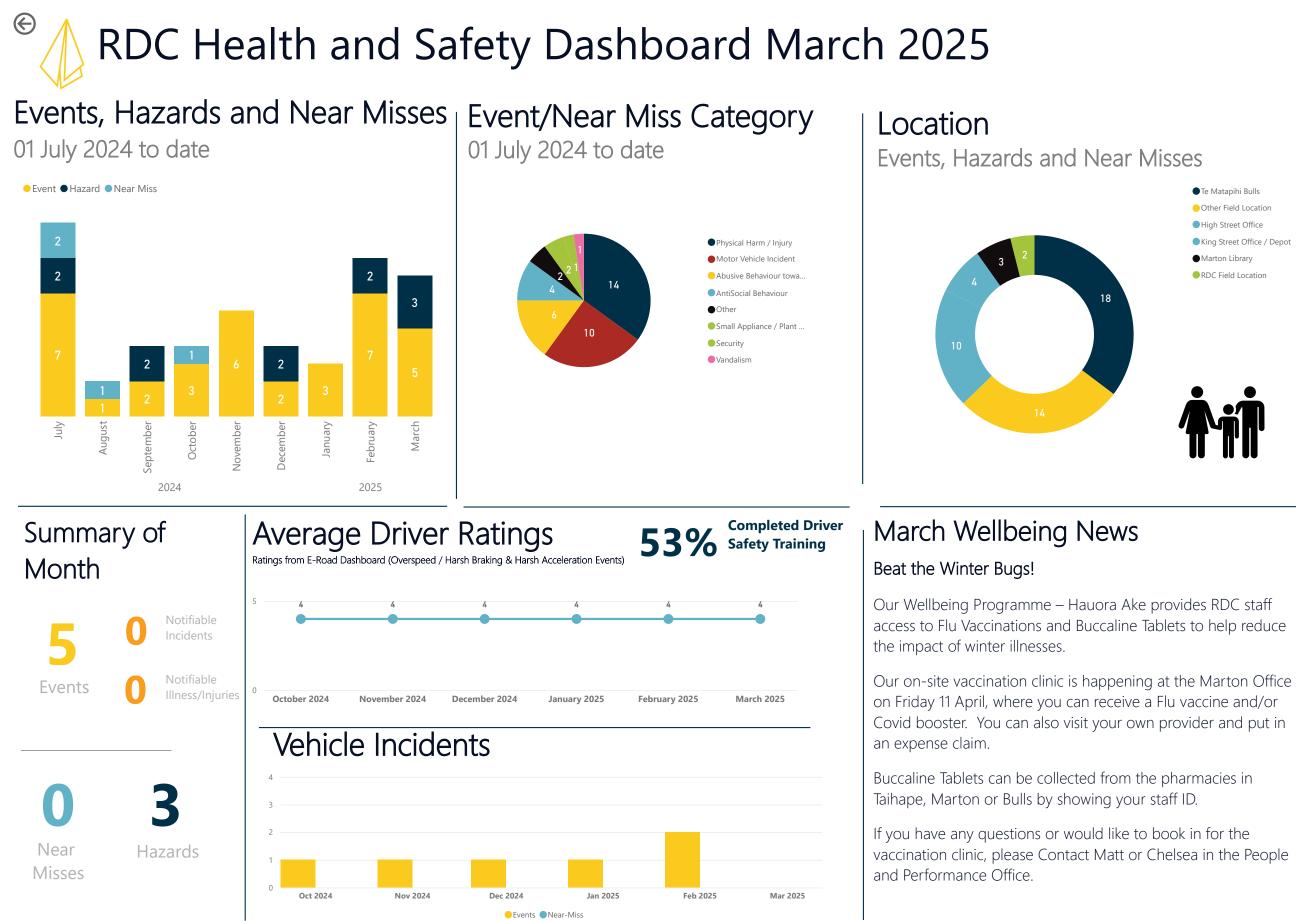
11.1 This decision is considered to have low significance.

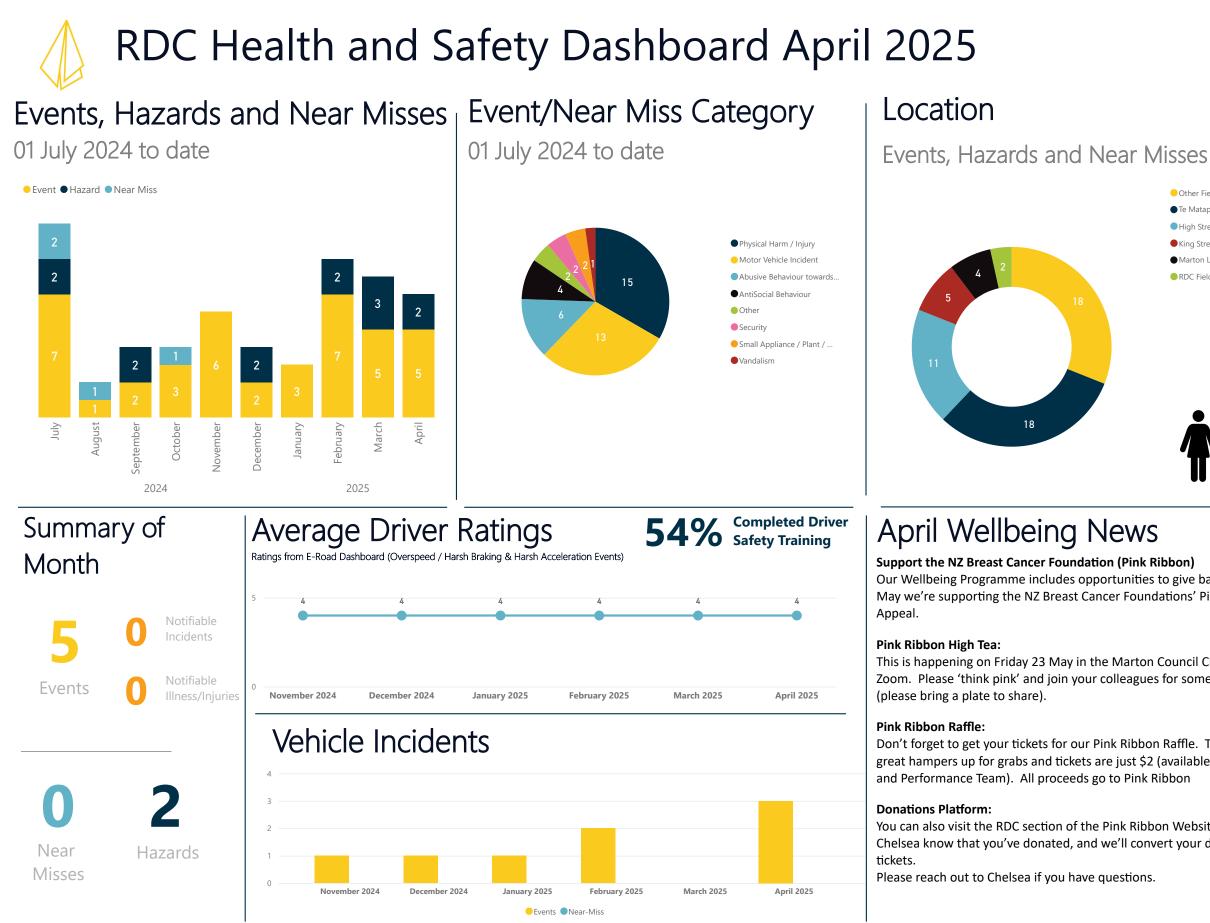
Attachments:

- 1. Health, Safety and Wellbeing Dashboard, March 2025 👃
- 2. Health, Safety and Wellbeing Dashboard, April 2025 👃
- 3. Health, Safety and Wellbeing Dashboard, May 2025 😃
- 4. Health, Safety and Wellbeing Due Diligence Plan 😃

Recommendation

That the report 'Health, Safety and Wellbeing Update' be received.





Ν



- Te Matapihi Bulls
- High Street Office
- King Street Office / Depot
- Marton Library
- RDC Field Location

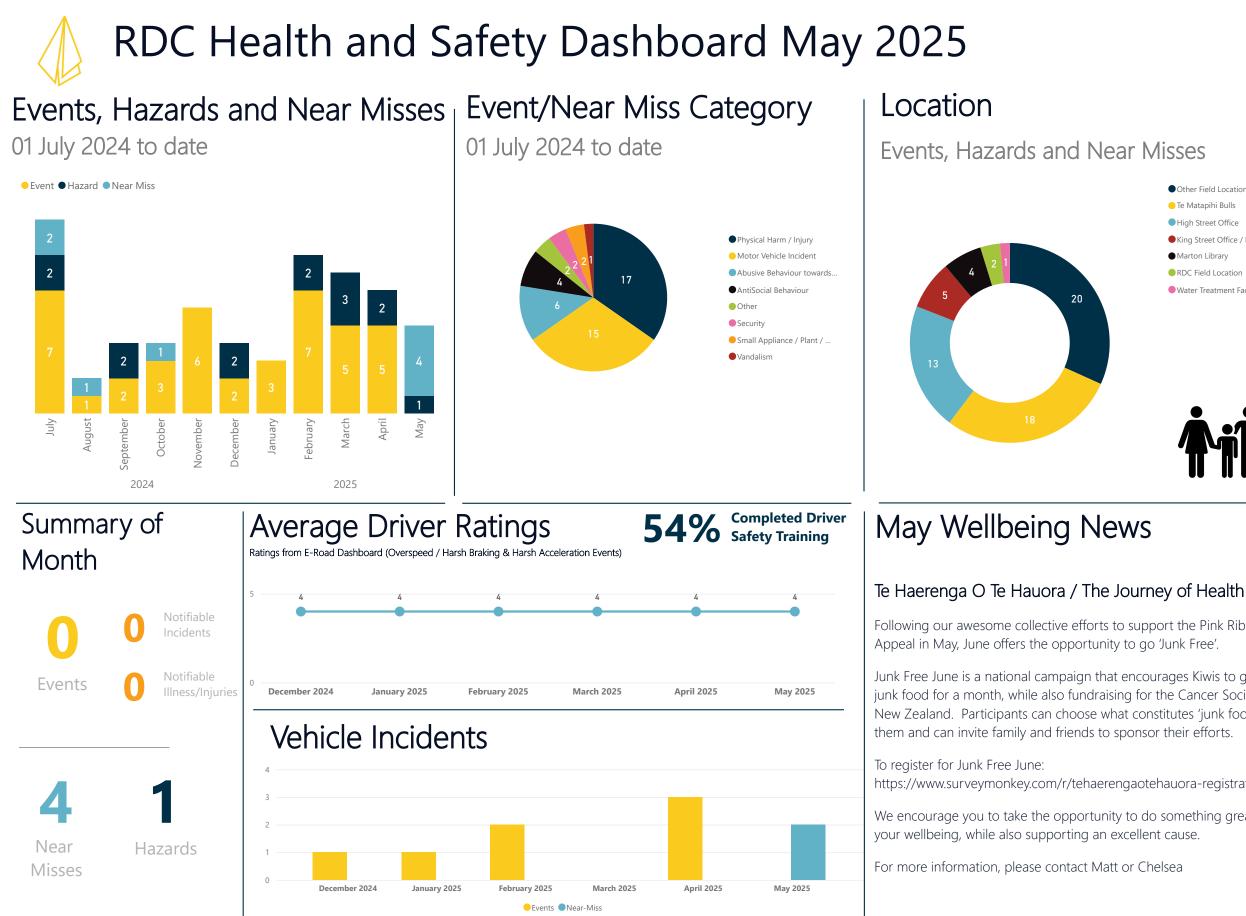


Our Wellbeing Programme includes opportunities to give back to others. In May we're supporting the NZ Breast Cancer Foundations' Pink Ribbon

This is happening on Friday 23 May in the Marton Council Chambers and by Zoom. Please 'think pink' and join your colleagues for some yummy kai

Don't forget to get your tickets for our Pink Ribbon Raffle. There are two great hampers up for grabs and tickets are just \$2 (available from the People

You can also visit the RDC section of the Pink Ribbon Website to donate. Let Chelsea know that you've donated, and we'll convert your donation to raffle



- Other Field Location
- Te Matapihi Bulls
- High Street Office
- King Street Office / Depot
- Marton Library
- RDC Field Location • Water Treatment Facility

Following our awesome collective efforts to support the Pink Ribbon

Junk Free June is a national campaign that encourages Kiwis to give up junk food for a month, while also fundraising for the Cancer Society of New Zealand. Participants can choose what constitutes 'junk food' for

https://www.surveymonkey.com/r/tehaerengaotehauora-registration

We encourage you to take the opportunity to do something great for

Health, Safety and Wellbeing Due Diligence Plan 2023 - 2025

This Due Diligence Plan is aligned to the Institute of Directors Health and Safety Guide: Good Governance for Directors (March 2016) and aims to enhance due diligence in health, safety and wellbeing (HS&W) leadership at Rangitikei District Council (RDC).

A positive and robust HS&W culture begins at the Council table and spreads throughout the organisation. The Health and Safety at Work Act places a duty on elected members – as Officers – to exercise due diligence to ensure that RDC complies with its health and safety duties and obligations.

Due diligence requires Officers to take reasonable steps to understand RDC's operations and HS&W risks, and to ensure that they are managed so that everyone is safe. Due diligence is defined in the Health and Safety at Work Act as taking reasonable steps to:

- Acquire and update knowledge of health and safety matters
- Gain an understanding of the operations carried out by the organisation and the hazards and risks generally associated with those operations
- Ensure the organisation has, and uses, appropriate resources and processes to eliminate or minimise those risks
- Ensure the organisation has appropriate processes for receiving and considering information about incidents, hazards and risks, and for responding to that information in a timely way
- Ensure there are processes for complying with any duty, and that these are implemented
- Verify that these resources and processes are in place and being used.

This due diligence plan outlines the activities that will be undertaken to enhance elected member knowledge and understanding of HS&W matters. The plan is aligned to the elements of policy and planning, delivery, monitoring and review.

A key part of this plan is the 'Work as Done' sessions. The intent of these sessions is for the key staff responsible for each area to demonstrate the nature of their operations, the hazards and risks associated with those operations, and their HS&W approach and processes to eliminate or minimise those risks. Where appropriate, a site visit will be scheduled as part of this process.

19	June	2025

Scheduled a	Due diligence element				When	
What	Who	Policy & planning	Delivery	Monitoring	Review	
Workshop on HS&W governance for new Elected Members	Council		*			ТВС
Appoint / re-confirm Governance HS&W Champion	Council	*				TBC if required
Endorse HSW Due Diligence Plan, including HSW Reporting Structure	Risk and Assurance Committee	*				March 2023 (Complete)
Review and endorse HSW Governance Charter Endorsed HSW Charter to full Council for adoption.	Risk and Assurance Committee Council	*			*	May 2023 (Complete)
Institute of Directors Advanced H&S Governance Training (on-line)	Governance HSW Champion (if new person appointed)		*			As required
Review and Endorse HS&W in the Workplace Policy	Audit and Risk Committee	*				May 2023 (Complete)
SafePlus Assessment	Whole organisation	*			*	Nov 2023 (Complete)
Review and endorse HSW Strategy	Risk and Assurance Committee	*			*	2024

Regular activities and rep	orting structure		Due diliger	nce element		When
What	Who	Policy & planning	Delivery	Monitoring	Review	
Monthly HS&W Report (Dashboard)	Full Council CE and Executive Leadership Team			*		Monthly
Quarterly HS&W Report (full report), including update of HS&W incidents, innovations and other matters.	Risk and Assurance Committee			*		Quarterly
Full report of notifiable incidents or accidents	Risk and Assurance Committee			*		As needed
Work as Done Sessions (on-site experiences)	Elected Members Chief Executive, ELT, Officers.		*	*		Annually / a required
HS&W Committee Meetings	GM People and Performance Second ELT representative		*	*		Bimonthly
Review of HS&W Committee Meeting minutes and matters arising	CE and Executive Leadership Team		*	*	*	Bimonthly
Departmental HS&W Toolbox Meetings	Departmental GM's		*	*	*	Monthly
Updates / training on HS&W Matters	As appropriate		*			As needed

10.2 Financial Risk Report

Author:	Lorraine Bergen, Manager Financial Services
Authoriser:	Leanne Macdonald, Group Manager - Corporate Services

1. Reason for Report

1.1 To provide the Risk and Assurance Committee with information regarding Council's current areas of financial risk.

2. Context

2.1 The committee is seeking to be kept abreast of areas of financial risk such as their debt position and outstanding debtors.

3. Analysis

- 3.1 Council's external debt remains unchanged at \$49m for the period ended 31 May 2025.
- 3.2 Annual cost of interest expense remains around the \$2.3m per annum (approx. \$190.2k per month), providing a current weighted average cost of funds of 4.44%. This excludes the cost of the Treasury Advisor from Bancorp at \$24k per annum. These costs are partially offset by the borrowed money earning interest before it is used. As at 30 April 2025 YTD interest income amounted to \$438k (31 March 2024: \$473k).
- 3.3 Budgeted debt for 2025 was \$73m with the debt limit being \$102m. Currently officers are signalling this debt is anticipated to be significantly less, at around \$54m. This is due to the progress of the capital projects year-to-date.
- 3.4 Points of interest from Bancorp Treasury Quarterly Update report dated 31 March 2025:
 - 3.4.1 Globally tariffs currently are the paramount economic disruptor resulting in ongoing equities volatility. The result being the economic landscape is unlikely to be favourable for global growth.
 - 3.4.2 NZ is particularly exposed to the global situation which could potentially hinder domestic recovery.
 - 3.4.3 Swap rates in NZ have fallen since early April particularly with the two, five and 10 year rates.
 - 3.4.4 Council is non-compliant with regard to proposed hedging parameters . While it is very minor (\$300k at end of two-four-year Fixed Rate Hedging Bands) it is a breach never-the-less as it reaches 89% (upper limit band 80%). Our advisor has recommended that with our Treasury Policy only recently been adopted, and Westpac has only recently completed the steps to put hedging in place, that it is to be expected as we implement the new policy.
- 3.5 Snapshot of MWLASS Dashboard dated 31 May 2025, shows that currently Debt Management Central (DMC) is managing 315 RDC files, totalling \$686.1k. They have collected a total of \$350.1k YTD.
- 3.6 DMC hit a major milestone for the month of May where they have now breached the \$10million of collected debt year-to-date, a real milestone for them and the Council using

DMC. DMC has also taken on three new Councils, meaning they now have 51% of all councils signed up under the shared service. A great achievement.

3.7 Summary of Rates Debtors outstanding:

	Total \$	Instalments	Total due	
Outstanding as at		Paid in Advance	Current Year	June and Prior
30/06/2024	1,814,773	-1,105,226	625,722	2,294,277
12/06/2025	2,028,295	-706,353	817,888	1,916,760

- 3.7.1 Once the end of year is completed Finance will be able to compare the two end of year figures and understand whether the increase in outstanding debt is a reflection of increased rates, or if the number of unpaid accounts has increased.
- 3.8 Summary of Sundry Debtors (excluding Rates) as at 31 May 2025:

Sundry Debtors	\$	%	Number
Current	154,394	32.9%	258
30 days	106,186	22.6%	50
60 days	80,452	17.1%	22
90 days +	128,337	27.3%	40
Total	469,369	100.0%	370

- 3.8.1 Sundry Debtors are actively managed in-house with currently one debtor over \$10,000 outstanding greater than 90 days.
- 3.8.2 One doubtful debt has been identified totalling \$125k. This relates to local company which has gone into liquidation. Amount owed is spread across debtor periods, with \$86k in the 90 days+ category.
- 3.9 Summary of Other Debtors outstanding as at 31 May 2025:

Other Debtors \$	Current	30 days	60 days	90 days +	Total	Number
Building Consents & Compliance	17,502	10,081	7,232	5,022	39,837	31
Licences (Club, Health, IQP, Managers)	1,524	1,811	224		3,559	13
Notice to Fix				1,500	1,500	3
Off Licence			817		817	1
Resource Consent	35,856	7,922	1,602	20,893	66,273	32
Permitted Boundary Activity	319				319	3
Special Licence	(253)		62		-191	5
Rents/Lease	(5,857)	3,056	239	3,053	491	93
LIMs	550				550	2
Total	55,751	22,870	10,176	30,468	113,155	183

3.9.1 (Positive) figures reflect payments made in advance. There currently no Other Debtors with over \$10,000 outstanding greater than 90 days. Resource Consents \$21k over 90 days comprises five debtors with average outstandings of \$4,178.

4. Financial Implications

4.1 Refer Analysis above.

5. Impact on Strategic Risks

- 5.1 Refer Analysis above.
- 6. Strategic Alignment
 - 6.1 N/A
- 7. Mana Whenua Implications
 - 7.1 N/A

8. Climate Change Impacts and Consideration

- 8.1 N/A
- 9. Statutory Implications

9.1 N/A

10. Conclusion

10.1 N/A

11. Decision Making Process

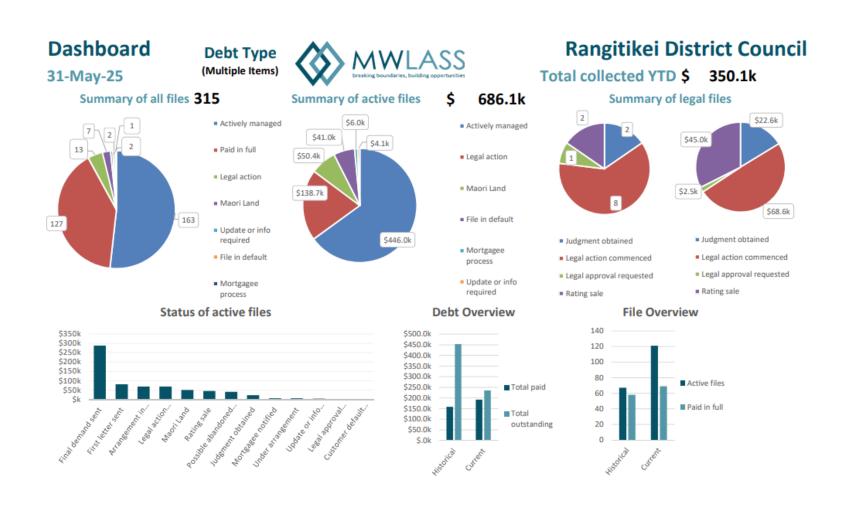
11.1 N/A

Attachments:

- 1. MWLASS Dashboard May 2025 🕹
- 2. Bancorp Treasury Dashboard 31 March 2025 🕹

Recommendation

That the Risk and Assurance Committee receive the 'Financial Risk Report'



RANGITĪKEI DISTRICT COUNCIL Making this place home.

Treasury Dashboard Report

31 March 2025





Economic Commentary (incorporates 2 April tariff announcements) Global

10 Year Government Bond Rates								
	US	NZ	Australia	UK	Germany	China		
31-Dec-24	4.60%	4.51%	4.36%	4.57%	2.36%	1.67%		
31-Mar-25	4.06%	4.43%	4.28%	4.64%	2.72%	1.79%		
Change	-0.54%	-0.08%	-0.08%	+0.07%	+0.36%	+0.12%		

The key themes for the first quarter of 2025 have been Trump/US-centric. The beginning of 2025 saw US economic data cool; notably, key indicators such as retail sales and non-farm payrolls printed below market expectations. As a result, the markets appear to be reassessing the US market's growth outlook, with markets now pricing an increased possibility of a recession (Goldman Sachs now sees a 35.0% chance versus 20.0% previously). Accordingly, the market is now pricing in 3 US Federal Reserve rate cuts throughout the remainder of 2025. Markets continue to expect that further rate cuts in Europe and Australia will occur throughout the year.

Tariffs have been the paramount economic disruptor, with a general 'risk-off' sentiment across financial markets. As a result, equities posted significant losses (S&P down 11.0% and the Nasdaq down 16.0%), the USD-index fell from a high of 109.9 to currently be at 102.1. Furthermore, the US 10-year Treasury yield has fallen from 4.80% to currently be at 4.05%. Trump's 2nd April "*Liberation Day*" implemented reciprocal tariffs on countries around the world, starting with a baseline 10.0% tariff, of which New Zealand and Australian exports will be subject to, but there was a clear discrimination amongst some countries, such as China, who saw their tariffs increase by 34.0% to 54.0%. One sobering estimate by Bloomberg Economics implied that the 54.0% tariff rate on goods from China could lead to a 90.0% decrease in US exports by 2030.

While we have some clarity around tariff levels, this is likely only the first move in what is likely to be a long-winded trade war. It appears inevitable that other nations will respond with tariffs and countermeasures of their own. While we can't be certain of much, and there is still a lot to eventuate, the resulting economic landscape is unlikely to be favourable for global growth.

		OCR	90 day	2 year swap	3 year swap	5 year swap	7 year swap	10 year swap
	31-Dec-24	4.25%	4.17%	3.38%	3.38%	3.52%	3.72%	3.93%
and	31-Mar-25	3.75%	3.59%	3.32%	3.39%	3.58%	3.76%	3.99%
ind	Change	-0.50%	-0.58%	-0.06%	+0.01%	+0.06%	+0.04%	+0.06%

New Zealand

New Zealand GDP increased by 0.7% in the December 2024 quarter, greater than market expectations of a 0.4% increase, although over the December year GDP fell by 1.1%. The positive quarterly figure meant New Zealand emerged from its technical recession. Inflation appears to be under control as headline CPI remained at 2.2% in Q4 2024, well within the Reserve Banks's 1.0-3.0% target range. Markets continue to price further OCR cuts at each of the next two meetings and then cut one more time in the second half of 2025, with the likelihood that the RBNZ will pause the cutting cycle at either 3.00% or 3.25% and then become data-dependent.

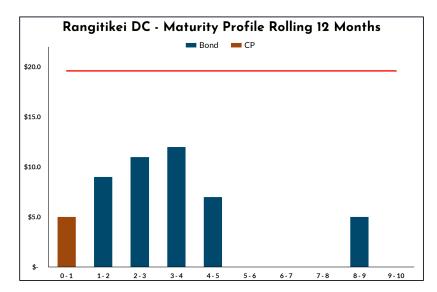
As a trading nation, New Zealand is particularly exposed to a concerning global trade backdrop. While Trump's 10.0% tariff on NZ goods appears to be manageable, what will be important are the indirect impacts from key trading partners in South East Asia, such as China and Vietnam, whom now have ~50.0% tariffs on exports into the US. The expanded impacts of a trade war could potentially hinder the domestic recovery.

Swap rates in New Zealand have fallen sharply following the tariffs announcement in early April, with the 2, 5 and 10 year rates falling as low as 3.02%, 3.36% and 3.84%, respectively. However, they have since moved higher again and are currently at 3.14%, 3.56 and 4.12%, respectively.





Liquidity and Funding



Policy Compliance	Compliant
Have all transactions been transacted in compliance with policy?	Yes
Is fixed interest rate cover within policy control limits?	No
Is the funding maturity profile within policy control limits?	Yes
Is liquidity within policy control limits?	Yes
Are counterparty exposures within policy control limits?	Yes



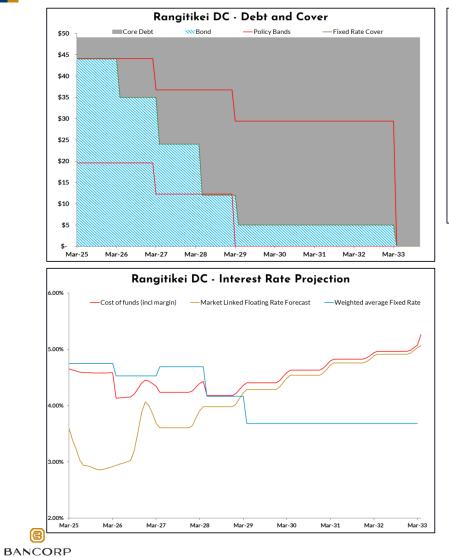
118.53%

Cost of Funds as at 31 March 2025 **4.65%**





Interest Rate Risk Management



Current % of Debt Fixed	89.8%
Current % of Debt Floating	10.2%
Value of Fixed Rate (m)	\$44.0
Weighted Average Cost of Fixed Rate Instruments	4.75%
Value of Floating Rate (m)	\$5.0
Current Floating Rate	3.60%
All Up Weighted Average Cost of Funds Including Margin	4.65%
Total Facilities In Place (m)	\$49.0

Fixed Rate Hedging Bands						
	Minimum	Maximum	Policy			
0 - 2 years	40%	100%	Compliant			
2 - 4 years	25%	80%	Non Compliant			
4 - 8 years	0%	60%	Compliant			

Based on the new hedging parameters which are detailed in the table above, Rangitikei DC has a miniscule policy breach in the 2-4 year timeframe where it is under-covered by \$0.3 million for a ten month period. It is not possible to rectify the breach until Westpac puts in place an interest rate derivative dealing line which will enable RDC to enter into interest rate swaps. We expect this to be in place by late April/mid May.



AS AT 31 MARCH 2025

LGFA Borrowing Rates

Listed below are the credit spreads and applicable interest rates as at 31 March for Commercial Paper ("CP"), Floating Rate Notes ("FRN") and Fixed Rate Bonds ("FRB"), at which Rangitikei District Council could source debt from the Local Government Funding Agency ("LGFA").

Maturity	Margin	FRN (or CP Rate)	FRB
3 month CP	0.15%	3.76%	N/A
6 month CP	0.15%	3.64%	N/A
April 2025	0.33%	3.94%	4.10%
April 2026	0.46%	4.07%	3.86%
April 2027	0.57%	4.18%	3.99%
May 2028	0.73%	4.34%	4.25%
April 2029	0.79%	4.40%	4.43%
May 2030	0.89%	4.50%	4.60%
May 2031	0.95%	4.56%	4.81%
May-2032	1.01%	4.62%	4.94%
April 2033	1.08%	4.69%	5.10%
May 2035	1.14%	4.75%	5.30%
April 2037	1.22%	4.83%	5.50%





Funding

As at 31 March 2025 RDC had \$49 million of core debt, all of which is sourced from the LGFA using Commercial Paper ("CP") and Fixed Rate Bonds ("FRB's"). Details of the drawn LGFA debt is as follows.

Instrument	Maturity	Yield	Margin	Amount
LGFA CP	24-Apr-25	4.22%	N/A	\$5,000,000
LGFA FRB	15-Apr-26	5.62%	N/A	\$9,000,000
LGFA FRB	15-Apr-27	4.17%	N/A	\$11,000,000
LGFA FRB	15-May-28	5.10%	N/A	\$5,000,000
LGFA FRB	15-May-28	5.30%	N/A	\$7,000,000
LGFA FRB	15-Apr-29	3.12%	N/A	\$3,000,000
LGFA FRB	20-Apr-29	5.55%	N/A	\$4,000,000
LGFA FRB	14-Apr-33	3.68%	N/A	\$5,000,000



Disclaimer

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Bancorp Treasury Services Ltd Head Office, Level 3, 30 Customs Street, Auckland 09 912 7600

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10.3 Insurance Update

Author:	Lorraine Bergen, Manager Financial Services			
Authoriser:	Leanne Macdonald, Group Manager - Corporate Services			

1. Reason for Report

1.1 To provide the Risk and Assurance Committee with an update on current Insurance related matters.

2. Context

2.1 In the March Committee meeting it was agreed that the Insurance update would come biannually (June and December) which balances the Fraud updates being reported biannually in March and September, unless there is an event requiring updates.

3. Insurance Claims

- 3.1 Council has had the following Insurance Claims approved this financial year (vehicle excess is \$500):
 - 3.1.1 Minor damage to motor vehicle (cause unknown: discovered during routine vehicle inspection) no personal injury involved.
 - 3.1.2 Damage to Parks & Reserves motor vehicle left front bumper (caused by hitting bollard while backing) no personal injury involved.
 - 3.1.3 Damage to the Marton Swim Centre roof: Inspection of remaining beams could not determine the cause of small cracks or how these may impact structural integrity. Insurance claim closed off.
 - 3.1.4 Lodgement of claim/dispute received for Potaka Street, Marton property: District Court Judge discontinued the case as the plaintive failed to lodge the required documents to the court.

4. Additional Cover

4.1 Contracts Works Insurance cover arranged for Santoft Domain public recreation building development with period of insurance 17 March to 31 August 2025.

5. Insurance Renewal

- 5.1 Officers have started preparing for the November Insurance renewals.
- 6. Financial Implications
 - 6.1 Nil
- 7. Impact on Strategic Risks
 - 7.1 N/A

8. Strategic Alignment

8.1 N/A

9. Mana Whenua Implications

9.1 N/A

- **10.** Climate Change Impacts and Consideration 10.1 N/A
- 11. Statutory Implications

11.1 N/A

12. Conclusion

12.1 N/A

13. Decision Making Process

13.1 N/A

Recommendation

That the Risk and Assurance Committee receive the 'Insurance Update' report.

10.4 Outstanding Audit NZ Management Actions

Author:	Lorraine Bergen, Manager Financial Services
Authoriser:	Leanne Macdonald, Group Manager - Corporate Services

1. Reason for Report

1.1 To provide Risk and Assurance Committee with a summary of Council's current Audit New Zealand outstanding Management Letter points.

2. Context

2.1 Audit New Zealand typically provide Council with Management Letters after each audit (interim and final) that contains various suggested improvements to Council's controls/systems/processes. Every three years this also includes the Long-term Plan audit (interim and final).

3. Discussion and Options Considered

- 3.1 The intent of including the Management Letter Register on this agenda is to demonstrate that Officers are 'keeping these matters alive' as opposed to inviting a detailed review of these items.
- 3.2 Once reported to Risk and Assurance Committee and confirmed by Audit NZ as being 'resolved', the item will be removed from this register.
- 3.3 There are currently 15 issues outstanding with 'ten ready to close, or completed; four In progress (2x Necessary and 2x Beneficial); and one ongoing.

4. Financial Implications

4.1 Nil

5. Impact on Strategic Risks

5.1 Nil

6. Strategic Alignment

6.1 Nil

7. Mana Whenua Implications

7.1 Nil

8. Climate Change Impacts and Consideration

8.1 Nil

9. Statutory Implications

9.1 Nil

10. Conclusion

10.1 Nil

11. Decision Making Process

11.1 Nil

Attachments:

1. Outstanding Audit NZ Managment Actions June 2025 😃

Recommendation

That the Risk and Assurance Committee receive the report 'Outstanding Audit NZ Management Actions'.

AuditNZ Management Let Annual Report	ters - Rangitikei District Council - update June 2025						
Issue raised in:	Recommendation	Managed	Audit NZ Priority	December 2024 Update	March 2025 - Management Update	Expected due date	Officer's assessment
22/23	Fixed Asset Register (FAR) issues Implement a process to clean up the FAR to ensure that it reconciles to the general ledger. Reviews and checks in place to ensure that all asset additions, deletions, and any other adjustments relating to fixed assets are timely processed in FAR.	Management Accountant	Necessary	Officers are implementing necessary improvements regarding the fixed asset register.	Reconciliation of FAR to GL completed January 2025, with appropriate review and check process now in place	Early 2025	Ready to close
22/23	Capital commitments schedule Prepare the capital commitments schedule prior to the start of the audit which captures all capital commitments along with the appropriate supporting documentation.	Management Accountant	Necessary	Officers will ensure that Council's capital commitments are captured prior to the start of the next audit, with full supporting documentation as appropriate.	Ongoing	Jul-25	In progress pending Audit sign-off
18/19	Condition and performance data for Infrastructure Assets Continue to implement a program to collect condition and performance data.	GM Assets & IS	Necessary	Ongoing	Ongoing	Dec-24	In progress
18/19	Changes to financial delegations The District Council review all financial delegations set up within the system to ensure these are correct. Going forward each quarter there is an independent review of any changes made to the financial delegations with the District Council's FMIS.	Manager Financial Services	Necessary	System generated report showing movement in delegations will be provided to GM Corporate Services for review quarterly.	Reporting process now in place.	Sept-24	Ready to Close
22/23	No Regular Testing of Business Continuity and IT Disaster Recovery Plans We continue to recommend that Business Continuity and IT Disaster Recovery plans be finalised. As part of the project to implement new IT infrastructure we recommend that testing of failover to the new secondary datacentre be performed and the IT DR plan be finalised. June 2023 Update : Partially resolved with the final check of the failover firewall remains to be completed and full DR test is scheduled for October 2023.	Mgr Info Services	Necessary	First successful full IT Disaster Recovery test completed in December 2023 with a number of changes as a result, to streamline the process. Another test is scheduled for December 2024 with a further report/review completed following this. BCP review being progressed and test program instigated.		Dec-24	Ready to Close
17/18	Review of Procurement Practice As part of our 2016 audit we completed a review of the joint procurement process undertaken by Manawatu District Council, Horowhenua District Council, and the Council. Our summarised recommendations are detailed below: Conflict of interest declarations to be signed off by the appropriate authority at the time that they are signed off by the person completing the declaration Declarations to be regularly updated, both actively and at key stages of the procurement process. Declarations to be completed by those with the ability to influence the decision of the evaluation team, regardless of whether or not these individuals have decision making power. A business case be prepared for all procurements of significant value and risk A procurement strategy or plan should specify the roles and responsibilities of those involved in the process. Consider risks during the procurement planning stage. These risks relate to the procurement process rather than the contract. While the procurement strategy identified the broad scope of the procurement, we would expect to see more specificity around timing and quality of what was being procured.	GM Corporate Services	Necessary	New Procurement Policy finalised Aug 2024.	New Procurement and Contract Management Policy finalised August 2024 - includes procurement process and guidelines. A dedicated contracts portal established in Sharepoint September 2024 for recording past and present contracts, documents, monitoring and general administration.	Aug-24	Ready to Close
Prior to 17	Contract management Endorse an integrated policy for organisation-wide use and review the Councils current contract management system for appropriateness. Monitor service contracts between contractors and the Council against the Key Performance Indicator's (KPI's); to confirm the work performed is completed to a satisfactory standard.	GM Corporate Services	Necessary	New Procurement and Contract Management Policy finalised August 2024 - includes contract and risk management, HSW, record keeping, contracts process and monitoring. A dedicated contracts portal established in Sharepoint September 2024 for recording past and present contracts, documents, monitoring and general administration.		Aug-24	Ready to Close
22/23	Review of Magiq users access levels We continue to recommend that regular reviews of users of the District Council's Magiq system be completed to ensure access remains appropriate. June 2023 update: In progress The built-in domain admin account is still in use without a formal approval process when it is to be used.	Mgr Info Services	Necessary	Regular review of dormant accounts is in place.	Review of Magiq Users is completed by IS. Finance mainstains spreadsheet with details of all initiators/authorisers in Magiq's Creditor module (PO area). Changes are monitored monthly with by MFS and sign off by GMCS.	Dec-24	Ready to Close
23/24	One up approval of CE expenditure Implement a one-up retrospective review of the credit card expenditure on behalf of the CE and/or mayor.	GM Corporate Services	Necessary		New Credit card policy approved by Council February 2025. This includes specific reference to one-up retrospective review of credit card expenditure from Mayor downwards throughout the organisation.	Feb-25	Ready to Close

F:\Auditors 2024\June 2025 Outstanding Audit Management Letter Points

AuditNZ Management Letters - Rangitikei District Council - update June 2025							
Annual Report							
Issue raised in:	Recommendation	Managed	Audit NZ Priority	December 2024 Update	March 2025 - Management Update	Expected due date	Officer's assessment
23/24	Review of bank reconciliations Implement a timely and effective review of reconciliations	GM Corporate Services	Necessary		Noted - bank reconciliations to date have been completed monthly in Excel. Intention is to commence reconciling using online finance platform, with second person review and sign- off.	Early 2025	Completed pending Audit sign-off
21/22	Recommendations made by valuers and peer reviewer Implement the recommendations made by the infrastructure asset valuers and peer reviewer.	GM Assets & IS	Beneficial	Ongoing	Full Infrastructure asset re-valuation commenced for 2025 - initial completion expected by 31 May.	Mid-late 2025	In progress
21/22	Sensitive expenditure policies do not align with good practice Sensitive expenditure policies are updated to align with the Office of the Auditor-General's good practice guide on controlling sensitive expenditure.	Manager Corp Serv	Beneficial	An updated sensitive expenditure policy was adopted just before the audit opinion date. As part of the 2024/25 audit, we will review the policy and clear off the issue if our recommendations are addressed.		2025	Ready to close
18/19	Assets with no construction date Implement a process to improve the asset data on road assets with no construction date. Audit 2021 Update: In progress. The District Council continues to look at processes that will improve the integrity of asset data. Analysis and implementation of possible measures will require a multiple-year timeframe	GM Assets & IS	Beneficial		New Roading Manager appointed mid 2024 who has reviewed and instigated processes to improve asset data integrity. Full Roading asset re-valuation commenced for 2025 with expected completion by end of July.	Mid-late 2025	In progress
20/21	Fraud Risk Assessment Council undertakes a formal fraud assessment to assess: a) transactions, activities, or locations that may be susceptible to fraud; and controls/processes the Council has in place to mitigate those risks	GM Corporate Services	Beneficial		Fraud, Bribery and Corruption Prevention Policy approved by Council February 2025. Includes management and staff reporting responsibilities and process together with recognition red flags. Periodic internal control reviews and spot checks instigated to mitigate risks.	2025	Completed
2024-2034 Long-Term Plai	n - Key Recommendations						
23/24	Quality of asset-related forecasting information (including condition and performance information for critical assets) District Council continue to prioritise improving the quality of data about asset performance and asset condition and review their current planned program and priorities to address any significant risks identified for critical assets.	GM Assets & IS		Noted and work is underway in this area to improve overall quality and provide more robust data.	Ongoing		Ongoing

F:\Auditors 2024\June 2025 Outstanding Audit Management Letter Points

10.5 Local Water Done Well - Update June 2025

Author: Carol Gordon, Chief Executive

Authoriser: Carol Gordon, Chief Executive

1. Reason for Report

1.1 This report provides an update on Local Water Done Well (LWDW) and includes information from the recent Council deliberation meeting and next steps.

2. Context

- 2.1 At the Council meeting held Thursday 22 May 2025, Rangitīkei District Council cemented its desire to work collaboratively with neighbouring councils to establish a Water Services Council-Controlled Organisation.
- 2.2 It unanimously resolved to progress newly ignited conversations with Palmerston North City Council and Horowhenua District Council, alongside Whanganui and Ruapehu District Councils - should they choose to.

3. Consultation

- 3.1 Rangitīkei District Council consulted with residents in March on three models for the future of water services delivery in Rangitīkei, as required by Local Water Done Well.
 - 3.1.1 Model 1: A Multi Council-Controlled Organisation with Whanganui District Council and Ruapehu District Council (Council's preferred model).
 - 3.1.2 Model 2: Keep the status quo inhouse delivery.
 - 3.1.3 Model 3: A Multi Council-Controlled Organisation with as many Councils in the Manawatū-Whanganui region as possible.
- 3.2 At the time of consultation, Model 3 the development of a Council-Controlled Organisation (CCO) with as many Councils in the Manawatū-Whanganui region as possible, was not viable. This was because other Councils had indicated a preference for alternative models.

4. A Multi-Controlled Organisation with as many Councils in the Manawatū-Whanganui Region as possible

- 4.1 In early May 2025, Rangitīkei, Ruapehu, and Whanganui District Councils were approached about collaborating with Palmerston North City Council and Horowhenua District Council to form a larger entity.
- 4.2 A key element of this guidance is that a Water Services Council-Controlled Organisation servicing 50,000 connections would achieve the greatest cost efficiencies for bill payers.
- 4.3 The number of connections deemed economically sustainable has varied. The previous Government's 'four entities' model was based on a view that connections servicing at least 800,000 people were needed to achieve the maximum efficiency.
- 4.4 A helpful view has been provided recently by the Local Government Funding Agency (LGFA). It sets out the financial covenants for water CCOs which wish to join the LGFA, with the most flexible position being for those CCOs with more than 50,000 connections.

The proposed three-council CCO has approximately 31,000 connections (for a total population of about 78,750).

- 4.5 Rangitīkei District Council's decision is subject to its potential partners making their decision clear in the coming month:
 - 4.5.1 Palmerston North City Council made its decision on June 4th, this was to form a WS-CCO with Horowhenua District Council and Rangitikei District Council.
 - 4.5.2 Horowhenua District Council made its decision on June 4th, this was to form a WS-CCO with Palmerston North City Council and Rangitikei District Council.
 - 4.5.3 Ruapehu District Council will make its decision June 25th.
 - 4.5.4 Whanganui District Council will make its decision in early July.

5. Financial Implications

- 5.1 The initial proposal to all Councils was if Councils formed a CCO, they could extend their debt levels to be 500% of the CCO's total revenue.
- 5.2 Subsequently, LGFA released new debt covenants around the number of connections. A CCO that had a minimum of 50,000 water connections will be granted greater lending capacity compared to a CCO that had less than 50,000 water connections.
- 5.3 This is due to the premise that the entity's risk lessens as the water connections (and their revenue) increases, assuring LGFA that a CCO will have sufficient funds from their operational activities to repay debt and the cost of interest.

6. Impact on Strategic Risks

- 6.1 Council trust and confidence reputation could be tarnished Elected member decision making has been open and transparent to mitigate this.
- 6.2 Changes to government legislation are transformational the LWDW programme of work is transformational to the way waters are delivered.
- 6.3 It would be beneficial for the Committee to discuss real and potential risks at the meeting.

7. Strategic Alignment

7.1 The continued delivery of waters services is important to Council's strategic direction.

8. Mana Whenua Implications

- 8.1 Rangitīkei District Council is committed to continuing discussions with iwi and hapū, prioritising the values and priorities of tangata whenua in any future water services delivery arrangement.
- 8.2 Council staff are working towards coordinating an engagement hui with the Rangitīkei district's iwi and hapū in June to provide further detail and the opportunity for questions and discussions.
- 8.3 At the Council meeting held Thursday 22 May 2025, Rangitīkei District Council resolved to continue discussion with the district's iwi and hapū, in collaboration with our region councils, on how best to combine iwi and hapū responsibilities as kaitiaki of the waterways and land with the Council's responsibilities for a safe and efficient provision of water services.

9. Climate Change Impacts and Consideration

9.1 There are no climate change impacts associated with this report. It is noted the delivery of three waters services do have climate change considerations.

10. Statutory Implications

10.1 The Local Water Done Well project is being undertaken in accordance with statutory requirements.

11. Conclusion

11.1 Once all decisions have been made, staff will finalise its Water Services Delivery Plan which must be submitted to Government by September 3, 2025. We will inform Rangitīkei residents as soon as the final grouping of councils is clear.

12. Decision Making Process

12.1 There are no decisions required, this report is for information only.

Recommendation

That the report for information – Local Waters Done Well – Update June 2025 be received.

11 Public Excluded

Resolution to Exclude the Public

The meeting went into public excluded session enter time

Recommendation

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

1 Risk and Assurance Committee Meeting - 19 March 2025

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

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution		
11.1 - Risk and Assurance Committee Meeting - 19 March 2025	To consider the minutes relating to matters that were the subject of discussion at the 19 March meeting	S48(1)(a)		

This resolution is made in reliance on Section 48(1) of the Local Government Official Information and Meetings Act 1987 and the particular interests protected by Section 6 or Section 7 of the Act which would be prejudiced by the holding or the whole or the relevant part of the proceedings of the meeting in public as specified above.

12 Open Meeting