

# Waimakariri District Council

## Audit and Risk Committee

# Agenda

Tuesday 8 August 2023

9am

Council Chambers  
215 High Street  
Rangiora

**Members:**

Cr Neville Atkinson (Chairperson)

Cr Tim Fulton

Cr Jason Goldsworthy

Cr Joan Ward

Cr Paul Williams

Mayor Dan Gordon (ex officio)

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**A MEETING OF THE AUDIT AND RISK COMMITTEE WILL BE HELD IN THE COUNCIL CHAMBER, 215 HIGH STREET, RANGIORA ON TUESDAY 8 AUGUST 2023 AT 9AM.**

Recommendations in reports are not to be construed as  
Council policy until adopted by the Council

**BUSINESS**

Page No

1 **APOLOGIES**

2 **CONFLICTS OF INTEREST**

*Conflicts of interest (if any) to be reported for minuting.*

3 **CONFIRMATION OF MINUTES**

3.1 **Minutes of a meeting of the Audit and Risk Committee held on Tuesday 13 June 2023**

6 - 17

*RECOMMENDATION*

**THAT** the Audit and Risk Committee:

- (a) **Confirms**, as a true and accurate record, the circulated Minutes of a meeting of the Audit and Risk Committee, held on 13 June 2023.

3.2 **Matters Arising**

4 **PRESENTATION/DEPUTATION**

Nil.

5 **REPORTS**

5.1 **Annual Report for Te Kōhaka o Tūhaitara Trust for the year ended 30 June 2022 – Jeff Millward (Chief Executive)**

18 – 66

*Trust Chair Joseph Hullen and General Manager Nick Chapman will be present to speak to the Te Kōhaka o Tūhaitara Trust reports.*

*RECOMMENDATION*

**THAT** the Audit and Risk Committee:

- (a) **Receives** report N° 230703099665
- (b) **Receives** the Annual Report for Te Kōhaka o Tūhaitara Trust for the year ended 30 June 2022;
- (c) **Acknowledges** the work carried out by the Trust and thanks the Trustee's, and staff for their efforts;
- (d) **Circulates** the report to the Community Boards.

**5.2 Te Kōhaka o Tūhaitara Trust - Statement of Intent for the Year ending 30 June 2024 – Jeff Millward (General Manager Finance & Business Support)**

67 – 77

*Note this report was laid on the table at the June 2023 Audit and Risk Committee meeting.*

*RECOMMENDATION*

**THAT** the Audit and Risk Committee:

- (a) **Receives** report N° 230223024574.
- (b) **Receives** the Statement of Intent for Te Kōhaka o Tūhaitara Trust for the year ending 30 June 2024 (TRIM 230118005907)
- (c) **Notes** that under the Local Government Act 2002, the Audit and Risk Committee may request Te Kōhaka o Tūhaitara Trust to make changes to the Statement of Intent. Te Kōhaka o Tūhaitara Trust would consider these changes requested and re-present the Statement of Intent prior to the 30 June.
- (d) **Recommends** retaining item 14 and 16 from the 2022/23 Statement of Intent for Te Kōhaka o Tūhaitara Trust

**5.3 Non-Financial Performance Measures for the year ended 30 June 2023 – Helene Street (Corporate Planner)**

78 - 121

*RECOMMENDATION*

**THAT** the Audit and Risk Committee:

- (a) **Receives** report No. EXC-08-03/TRIM No. 230726112923
- (b) **Notes** 67% of performance measures for the 2022/23 financial year were achieved, and 33% were not achieved.
- (c) **Notes** 6 of the 37 measures that did not meet target were within 5% of being achieved.
- (d) **Notes** that a number of operational environment circumstances cited in the commentary within the attached report have been summarised within section four of this report.
- (e) **Notes** all measures have been reviewed and incorporated in the 2021-2031 LTP.



5.4 **Cyber Security – Status Report – Andy Keiller (Chief Information Officer) and Owen Payne (Systems and Cyber Security Administrator)**

122 - 138

*RECOMMENDATION*

**THAT** the Audit and Risk Committee:

- (a) **Receives** report TRIM number INF-49/230529077888
- (b) **Notes** The ALGIM Sam for Compliance system has received an update to its framework. The framework will increase from the current 281 controls to 351 controls, an addition 70 elements that will now need to be considered as part of our assessment. This means that all organisations in the programme are going to see their conformance to the framework drop by approximately 25%. Once Councils assess their conformance to the new controls, their conformance level will rise again in accordance with the selected statuses.
- (c) **Notes** an initial assessment has been undertaken against these new controls. Areas that will require Management team consideration are around Cloud Services Management and Service Provider Management. Tasks around this have been allocated and the Chief Information Officer will arrange to have this raised with the Management Team.
- (d) **Notes** that our overall Framework compliance score post these changes sits at 80.27% against a New Zealand Wide benchmark of other council of 54.34%.
- (e) **Notes** An independent penetration test of our internal and external network was carried out by Lateral Security in March 2023. This is part of our annual internal auditing of our systems. This testing identified no serious issues for our external network and a number of minor issues with the internal network.

6 **PORTFOLIO UPDATES**

6.1 **Audit, Risk, Annual / Long Term Plans – Councillor Joan Ward**

6.2 **Communications and Customer Services – Councillor Joan Ward**

7 **QUESTIONS**

8 **URGENT GENERAL BUSINESS**

**NEXT MEETING**

The next meeting of the Audit and Risk Committee will be held on Tuesday 12 September 2023 at 9am.

**WAIMAKARIRI DISTRICT COUNCIL**

**MINUTES OF THE MEETING OF THE AUDIT AND RISK COMMITTEE HELD IN THE COUNCIL CHAMBERS, CIVIC BUILDINGS, HIGH STREET, RANGIORA ON TUESDAY, 13 JUNE 2023, AT 9AM.**

**PRESENT**

Deputy Mayor N Atkinson (Chairperson), Councillors T Fulton, J Goldsworthy, J Ward and P Williams.

**IN ATTENDANCE**

Councillors P Redmond and B Cairns.

J Millward (Chief Executive), S Hart (General Manager Strategy, Engagement and Economic Development), C Brown (General Manager Community and Recreation), G Cleary (General Manager Utilities and Roading), D Young (Senior Engineering Advisor), P Christensen (Finance Manager), M Harris (Customer Services Manager), H Street (Corporation Planner), S Nichols (Governance Manager), S Nation (Quality and Risk Coordinator), T Kunkel (Governance Team Leader) and K Rabe (Governance Adviser).

M Weight (Trustee), H Warwick (Chief Executive) and M Dalton (Business Support Manager) for Enterprise North Canterbury.

**1 APOLOGIES**

There were no apologies.

**2 CONFLICTS OF INTEREST**

No conflicts of interest were declared.

**3 CONFIRMATION OF MINUTES**

**3.1 Minutes of a meeting of the Audit and Risk Committee held on Tuesday 14 March 2023**

Moved: Councillor Ward

Seconded: Councillor Williams

**THAT** the Audit and Risk Committee:

- (a) **Confirms**, as a true and accurate record, the circulated Minutes of a meeting of the Audit and Risk Committee, held on 14 March 2023 subject to a change in wording in item 5.4, paragraph three as follows "*Councillor Fulton requested an explanation of the concerns regarding the annual review of revenue received...*".

**CARRIED**

**3.2 Matters Arising**

There were no matters arising from the minutes.

**4 PRESENTATION/DEPUTATION**

Nil.

## 5 REPORTS

### 5.1 Enterprise North Canterbury Approved Statement of Intent beginning 1 July 2023; Approved Enterprise North Canterbury Business Plan and Budget 2023/24; and Promotion of Waimakariri District Plan 23/24 – S Hart (General Manager, Strategy, Engagement and Economic Development)

H Warwick introduced M Weight, a Trustee of Enterprise North Canterbury (ENC) and spoke to the presentation in support of the report. The report requested the Committee's approval of ENC's Statement of Intent for 2023/24, the Business Plan and Budget for 2023/24 and the Promotion of Waimakariri District Plan which provided a framework that maximises the impact of the visitor sector on the local economy and guides WDC's and ENC's efforts and activities.

Councillor Cairns queried if the 'Made North Canterbury' had a positive financial impact for the local suppliers and M Weight answered in the affirmative saying the chefs had done an amazing job of presenting the local produce during this initiative.

Deputy Mayor Atkinson referred to paragraph 5.1 which stated that this report was not likely to be of interest to Te Ngāi Tūāhuriri hapū, which he did not agree with and requested that staff take more care when filling in this section of the report. He was aware of the work ENC was doing with the rūnanga in relation to cycle tracks, farmers when working on Made North Canterbury and with business entities. Deputy Mayor Atkinson requested that an amendment be made to the report to reflect that linkage.

Councillor Cairns queried if the budget for cycling tracks was earmarked for specific work, or if this could be used to progress Councillor Fulton's project to improve wayfinding and historic signage along the Cust rail trail. H Warwick replied that this budget was for the upgrade of existing trails within the district.

Councillor Fulton followed on from Councillor Cairns query by noting that the presentation dealt mainly with events in the district and queried if eco-tourism, recreational and historic trails were included in the proposed promotion of the district. H Warwick noted that all aspects of the districts activities were covered from arts and culture to cycle trails and more, however it was important to ensure that those visiting the district also stopped at the towns to spend money and add to the economy of the district. Councillor Fulton noted that the way signage was not being replaced on older trails and Deputy Mayor Atkinson noted that the company who had supplied the original signage was no longer in business but suggested that the matter of way signage should be brought to the Community and Recreation Committee to be further investigated. Councillor Fulton also noted that he had received feedback that the Business Awards were not suited to all businesses and the function was too expensive to be attractive to smaller business owners. M Dalton noted that the awards were open to all business, big and small and as the judges were independent ENC could assist businesses to complete the application forms and the event was expensive to run even with sponsors assisting with costs. Deputy Mayor Atkinson commented that the winning the award had a huge beneficial effect for small business which would counterbalance the cost of the function in the long term.

Councillor Williams asked if there were other methods for promoting the district to the north island other than the website as if you did not know the district existed how would they know we had a website. H Warwick explained the intended promotion to Aucklanders encouraging them to see the district as a good economic option with businesses supporting the endeavour to get skilled employees. She stated the Aucklanders were starting to see the benefit in leaving Auckland for a more relaxed and rural lifestyle, which fitted with our districts characteristics. There would be a targeted approach on Facebook with links to the website and she also noted that word of mouth was spreading via the motorhome members since the motorhome park had opened in Kaiapoi. Councillor Williams asked if there was a way of tracking how many non local hits they got to the site and was told yes and the software also tracked what sites were hit after the ENC so as to get a full picture of followers interests.

Councillor Ward asked if there had been any change in the I-site operation. H Warwick noted that they took plenty of calls and answered a lot of email queries especially regarding walking tours. She acknowledged that the type of clientele had changed since the motorhome camp had opened.

Councillor Redmond acknowledged that the Business Awards was a time for businesses to celebrate what had gone right as opposed to concentrating on the problems faced.

Moved: Deputy Mayor Atkinson

Seconded: Councillor Ward

**THAT** the Audit and Risk Committee:

- (a) **Receives** report No 230529078260.
- (b) **Approves** Enterprise North Canterbury's Statement of Intent 2023/24, Enterprise North Canterbury's Approved Business Plan and Budget 2023/24, and Enterprise North Canterbury's Promotion of Waimakariri Plan.
- (c) **Notes** that Enterprise North Canterbury were currently developing a new Strategic Plan that aligned with the 2024-34 Long Term Plan period and considered how the organisation would respond to the changing operational environment, and implementation of key strategies such as the WEDS, Waimakariri Visitor Strategy and Greater Christchurch Destination Management Plan.
- (d) **Circulates** the report to the Community Boards for information.
- (e) **Thanks** Enterprise North Canterbury Trustees and staff for their efforts.

**CARRIED**

Deputy Mayor Atkinson noted that ENC had taken a step up and so had the towns in the district since the 2011 earthquakes. He acknowledged there had been some misunderstanding between the goals set by WDC and ENC however this had been rectified and the opening of the motorhome campsite had been a defining moment in the regeneration of the district. The motorhome association was providing to the economy as well as promoting the district to other parts of the country. Deputy Mayor Atkinson thanked ENC Trustees and staff for the great work done in all aspects of their business.

Councillor Ward congratulated the staff and Trustees on the traction gained in promoting the district and improving the economy. She also thanked them for proactively seeking external funding and not relying on the Council for all its needs. She noted that in the four years she had been on Council the growth achieved by ENC as astounding.

M Weight thanked the Council for the support that ENC had received from them and acknowledged the ongoing support was critical to everything they did and achieved going forward.

**5.2 Te Kōhaka ò Tuhaitara Trust - Statement of Intent for the Year ending 30 June 2024 – J Millward (Chief Executive)**

Deputy Mayor Atkinson raised his concern that there had been no Trust representative to present their reports for several meetings and believed that this report should be left to lie on the table until the Trustees were available to present their report in person.

Councillor Williams was also concerned that there had been little information on financial matters since the Trust took over the management of the Waikuku Beach campsite in light of the financial support that had been given to them by the Council at the time of takeover.

Councillor Fulton noted that little information had been received since the change in Chair and in the resignation and recruitment of the General Manager. He believed that the Trust should have provided more information on these matters.

J Millward acknowledged the Committee's concerns, however stated that appropriate information had been received both financially and operationally to staff. It had been a difficult time for the Trust which was a small entity and had to deal with a lot of changes in a short space of time. He assured the Committee that once the General Manager had been appointed things would return to normal with regular reporting and representatives presenting to the Committee in the normal manner.

Moved: Deputy Mayor Atkinson

Seconded: Councillor Williams

**THAT** the report lie on the table until the 8 August 2023 meeting, when it was hoped that the trust would present its report in person.

**CARRIED**

*Item 5.4 was taken at this time, however the minutes follow the order of the agenda.*

**5.3 2022/23 Capital Works March Quarterly Report – D Young (Senior Engineering Advisor), G Cleary (General Manager Utilities and Roading), C Brown (General Manager Community and Recreation)**

D Young spoke to the report which advised the Committee of the progress and delivery of the 2023/24 Capital Works Programme. He gave a brief overview of the exceptions, where projects had not progressed as well as hoped.

Councillor Fulton queried how the Regeneration budget was tracking and C Brown noted that until recently when \$3 million had been added to the budget to deal with the Kaiapoi south mixed use business area, the budget was being reduced at a steady rate as projects were completed.

Moved: Councillor Fulton

Seconded: Councillor Ward

**THAT** the Audit and Risk Committee:

- (a) **Receives** Report No. 230501060759.
- (b) **Notes** the actual and predicted achievement across all tracked capital expenditure.

- (c) **Notes** that of the \$79.24million total capital spend, \$46.80million (59%) had been completed and \$69.97million (88%) was predicted to be completed (subject to weather and other matters outside our control).
- (d) **Notes** that the previous December Quarterly Report predicted completion of 93%.
- (e) **Notes** that progress towards achieving the 2022/23 Capital Works Programme was well advanced across most areas. However, there were a number of projects either delayed or at risk, as reported elsewhere.

**CARRIED**

#### **5.4 Financial Report for the period ended 31 March 2023 – P Christensen (Finance Manager)**

P Christensen spoke to the report which gave the financial results for the period ended 31 March 2023, giving a brief overview of the current financial position.

Councillor Redmond queried what the additional \$10million would be used for and P Christensen replied that it would be required for cash flow.

Councillor Goldsworthy enquired when the Council achieved an overall surplus was it used for repayment of overall debt or was it ringfenced for specific expenditure. P Christensen noted that in accounting you had to have a surplus within that targeted operating account, in relation to the loan, but was assessed during budget discussions. The Council does operate a centralised treasury and any funding is grouped. Many of the items that caused the surplus, such as subsidies from Waka Kotahi and development contributions were added to the cash flow.

Councillor Williams asked if the non-capital surplus could be carried over and P Christensen explained that income from targeted rates had to be spent on operational expenditure that they were targeted for and therefore the Council could decide that the funds be carried over to the following financial year.

Councillor Fulton noted the entries for water and stockwater asset renewal and disposal and enquired what this meant. P Christensen explained that some assets were replaced or upgraded prior to their 'end of life' and could then be disposed of to offset the cost of the upgraded asset.

Councillor Redmond noted the information supplied on the Council's external debt was different to what was currently perceived by the public and requested that this information be more widely circulated to ensure the current disinformation could be rebutted. J Millward agreed noting that this information would be released after the adoption of the Annual Plan.

In response to a question from Councillor Williams regarding the three water asset debts being absorbed by the Government, J Millward noted that the new entities would be taking over the debts prior or on 1 July 2026 when the assets were transferred to them.

Councillor Fulton drew the attention of the Committee to the statement in the report which stated that the wider community was not likely to be affected by or had an interest in the subject of the report. He believed that the community was very much interested in the information in the report. J Millward noted that the statement was more in line with the recommendation and not the contents of the report, however acknowledged the community's interest and agreed that staff needed to be more specific when filling out this section of the report in future.

Moved: Councillor Ward

Seconded: Councillor Goldsworthy

**THAT** the Audit and Risk Committee:

- (a) **Receives** Report No. 230501060741.
- (b) **Notes** the surplus for the period ended 31 March 2023 was \$4.3 million. This was \$12.5 million under budget and reflected both lower operating revenue and operating expenditure over budget primarily due to the July flooding event and depreciation.

**CARRIED**

Councillor Ward thanked the staff for the work being done and acknowledged that the financial position was being well looked after.

#### **5.5 Non-Financial Performance Measures for the quarter ended 31 March 2023 – Helene Street (Corporate Planner)**

H Street took the report as read and there were no questions emanating from this matter.

Moved: Councillor Ward

Seconded: Councillor Williams

**THAT** the Audit and Risk Committee:

- (a) **Receives** report No 230510066736.
- (b) **Notes** 59% of performance measures for the third quarter of the 2022/23 financial year were achieved, and 38% were not achieved.
- (c) **Notes** three (3%) measures were not reported for the quarter. These belonged to Te Kōhaka o Tūhaitara Trust. Efforts were being made to obtain the results from the Trust.
- (d) **Notes** 14 of the 42 measures that did not meet target were within 5% of being achieved.
- (e) **Notes** all measures had been reviewed and incorporated in the 2021-2031 LTP
- (f) **Notes** the further enhancements made to the Opal3 report in this quarter.

**CARRIED**

Councillor Ward thanked staff for a good report and for the information contained therein.

Deputy Mayor Atkinson the report was self-explanatory hence the lack of questions.

#### **5.6 Sefton Community Library- Application for a Rates Remission – M Harris (Customer Services Manager)**

M Harris spoke to the report which requested approval for a rates remission of \$706.51 to the Sefton Community Library to cover the full amount of the rates owing to 20 June 2023. She advised that Crown Law had sent the application for sale to the High Court to be updated and would be advertised in the Gazette.

Moved: Councillor Ward

Seconded: Councillor Goldsworthy

**THAT** the Audit and Risk Committee:

- (a) **Receives** Report No. 230503061932.
- (b) **Approves** a rates remission of \$706.51 to the Sefton Community Library Trustees property at 14 Pembertons Road, Sefton (Rates Assessment 2144019400) under the Policy for Remission of Rates in Miscellaneous Circumstances.

**CARRIED**

Councillor Ward commented that it was good to see progress on this matter.

Councillor Redmond noted he had tried to assist in this matter over the last eight years and believed that the Trustees had worked hard to achieve this outcome.

**5.7 Approval of Rates Remission in Miscellaneous Circumstances – M Harris (Customer Services Manager)**

M Harris spoke to the report which requested the Committee's approval for a remission of rates on two adjoining properties at Pines Beach that were damaged by fire in November 2022.

Councillor Williams queried if the properties were insured and M Harris stated that she did not believe that the insurance policies got into the detail of rates repayments. Councillor Williams also asked if the Council always gave remissions to fire damaged homes. M Harris replied that yes it did as rates were calculated on the value of the property which would be less after a fire and before the rebuild was completed, therefore a prorate calculation was returned as a remission.

Councillor Fulton drew the attention of the Committee to paragraph 4.2 which stated that rates remission should only be granted in extraordinary situations and queried the definition of extraordinary. M Harris stated that anything that was not anticipated at the start of the rate year would be considered extraordinary.

Councillor Redmond queried the prorate figure in this instance and was told as the fire was in November and the rating year finished in June therefore it was a 50% remission for both properties.

Moved: Councillor Goldsworthy

Seconded: Councillor Fulton

**THAT** the Audit and Risk Committee:

- (a) **Receives** Report No. TRIM number 230503062702.
- (b) **Approves** rates remissions under the Policy for Rates Remissions in Miscellaneous Circumstances amounting to \$431.69 on the property at 88 Dunns Avenue, The Pines Beach (Rates Assessment 2162117100) and \$551.78 on the property at 90 Dunns Avenue, The Pines Beach (Rates Assessment 2162117000).
- (c) **Notes** that the remissions had already been applied to the rates accounts so that the final rates instalment reflected the correct amount to clear the rates.

**CARRIED**

Councillor Goldsworthy supported the motion as it made logical, rational and equitable sense as a house burning down was not an ordinary occurrence.



Councillor Fulton supported the motion however had concern regarding the lack of definition to the term extraordinary which could have financial implications for the Council.

Deputy Mayor Atkinson noted that the earthquakes were extraordinary events and the Council would be remiss not to assist people to get back on their feet after traumatic events.

Councillor Williams supported the motion however had concerns that insurers were slow to rebuild which could mean that the value of homes would be decreased for more than one rate year which would impact on Council financially.

Councillor Redmond stated that fire must be counted as an extraordinary event and the prorated remission was appropriate and congratulated M Harris on an excellent job.

In his right of reply Councillor Goldsworthy reiterated that this was an equitable, fair and ethical decision.

*There was a ten minute adjournment and the meeting resumed at 10.52am.*

*Councillor Fulton left the meeting at 10.54am.*

#### **5.8 Risk Management Programme and Corporate Risks Update – S Nation (Quality and Risk Coordinator)**

S Nation spoke to her presentation and report giving an overview of the proposed risk management programme.

Deputy Mayor Atkinson supported the initiative and queried what steps were being taken to ensure that this work was completed without further delay. S Nation advised that another staff member would be employed to assist and the risk consultant would continue working with the Council until the end of the project.

In response to Councillor Goldsworthy's query if staff were working with other councils regarding other options for accomplishing this task S Nation stated that there was free and frank discussions and open forums on best practices. Staff were looking at what WDC did well and assessing where its weaknesses were to mitigate risks in these areas.

Deputy Mayor Atkinson requested that this topic be further discussed in a workshop to explore the scope of the risks to the Council in the future. S Nation advised that elected members would be invited to a workshop to discuss any risks pertaining to them and this could include a wider discussion. She noted that currently the organisation was using Promapp to detail procedures for risk management and an interim spreadsheet was tracking the risks identified. Currently ten Corporate risks had been identified of which six were deemed to be critical.

Councillor Williams noted that the report stated that there would be no financial implications to this project, however with the proposed extra staff and the use of a consultant he believed there was a financial component to the project. S Nichols noted that the report was for information and as such did not impose a financial cost to the Council.

Councillor Goldsworthy noted the term 'co-governance' was mentioned in paragraph 4.2.4 and enquired what this implied. J Millward noted that this still needed to be determined by the Council and could mean working in partnership with the Rangiora Airfield and other commercial entities or working collaboratively with the Runanga.

Moved: Councillor Goldsworthy

Seconded: Councillor Ward

**THAT** the Audit and Risk Committee:

- (a) **Receives** Report No. 230411049672.
- (b) **Notes** the Risk Management Work Programme (Trim 220621105888).
- (c) **Notes** the current 'Corporate Risks' Risk Register (Trim 230321039241).
- (d) **Notes** this report and associated presentation was circulated to the Council for information.

**CARRIED**

Councillor Goldsworthy noted the work being done was positive and he looked forward to the workshop on this topic.

Councillor Williams concurred and believed that there were plenty of risks to be identified.

Deputy Mayor Atkinson also looked forward to the workshop stating that different people viewed risks differently and it would be an interesting discussion.

#### **5.9 Reporting on LGOIMA Requests for the period 1 March 2023 to 31 May 2023 – T Kunkel (Governance Team Leader)**

T Kunkel spoke to her report which updated the Committee on the LGOIMA requests received between 1 March to 31 May 2023. She noted that there had been a significant increase in information requests since the draft Annual Plan meeting on 5 May 2023, many of them in reference to land purchases by the Council.

Councillor Williams queried the cost to the ratepayers with these requests, many of them vexatious and suggested that at the end of each letter a note should be included on the cost to the ratepayer that the request had generated. S Nichols cautioned against this as there were strict rules surrounding what Councils could charge for in relation to information requests.

Deputy Mayor Atkinson requested that cost relating to staff answering these requests be included in the report in future. S Nichols stated that the allowable charge was set at \$38 per half hour however there were strict guidelines for when charges could be made. Deputy Mayor Atkinson stated he was not suggesting charging for the time but in the view of transparency it would be good to see the costs the Council was incurring.

Councillor Cairns noted that there was also a risk factor to take into account of staff having to deal with abusive requests. T Kunkel stated that she 'sanitised' the requests prior to sending them on to the appropriate staff for answers. Councillor Cairns noted that with the average of 200 hours per month of staff time being taken up with requests there could be a further financial implication if more staff had to be employed to manage the increase within the required timeframe.

Moved: Deputy Mayor Atkinson

Seconded: Councillor Williams

**THAT** the Audit and Risk Committee:

- (a) **Receives** Report No. 230601081414 for information.
- (b) **Notes** that the Council responded to 32 official requests of information from 1 March 2023 to 31 May 2023, which was one more, than the 31 official requests responded to in the same period in 2022.

**CARRIED**

Deputy Mayor Atkinson noted that there was a desire from certain sectors of the community for transparency relating to costs and expenses and he believed that it was important to be transparent in the total cost to the Council when responding to requests for information. If the information was not captured within the spreadsheet it should be included in the body of the report.

Councillor Williams agreed and reiterated the need for transparency in this area.

## 6 PORTFOLIO UPDATES

### 6.1 Audit, Risk, Annual / Long Term Plans – Councillor Joan Ward

- Debt forecast for next year - \$212 million
- Council to repay \$171 million over the next ten years
- Significant headroom in the debt limit
- Borrowing was 8.3% of total interest well below 15% allowable
- Interest cost 96.3% of rates revenue was well under the 25%
- Debt at the end of March well below what was forecast
- Debt repayment for the current year was \$9 million.

### 6.2 Communications and Customer Services – Councillor Joan Ward

#### *Communications:*

- Draft Annual Plan – consultation document writing, design, advertising, engagement, shows etc
- Civil Defence wet weather video series - <https://www.youtube.com/watch?v=zTOmxs78h6I>
- Update to stock photography and videography (images on the final page of the report).
- Briefings and documented guidance for community boards on how to best utilise social media
- 10 communications and engagement plans, 33 news stories/press releases, 87 media queries
- 16 speeches and 11 columns
- Four consultation projects resulting in 3,700 visits to Let's Talk (Council's engagement platform). This platform now has 2,137 engaged and registered members
- Website visits of 118,700. Unsurprisingly over the Christmas/New Year holiday period a popular search item was seeking information on our Aquatic Facilities
- There were 363 website content updates requested by staff during this time
- Social media continues to grow - Facebook followers are now at 21,772 and our content reached locals 289,101 times
- We launched the Draft Annual Plan engagement - [https://www.youtube.com/watch?v=TXswwHxl\\_wE](https://www.youtube.com/watch?v=TXswwHxl_wE). This ran from 17 March to 17 April so I will cover this more in the next report.

#### *Customer Services:*

- As at 31 May 2023 94.3% of rates and arrears for 2023/24 had been collected owing to payments made by direct debit in June. This compares favourably with recent years.
- Rates rebates up from previous years. So far 2,864 had been approved compared with 2,526 for the whole of last year. Advertising currently taking place to catch up with anyone who still needs to apply.
- Rates rebate had been increased from \$700 to \$750.
- Major banks moved to seven day processing on 26 May – this means that payments due on Saturday will be processed over the weekend
- Policy Team are reviewing the format of the Rating Policies to incorporate the discount, remission and postponement policies into one Policy.

- LIM application numbers steady in May with 182 LIMs issued which was at the level of previous years.
- Dog registration notices were going out over the next week. This year the metal multi-year tags will be used for the first time which should reduce processing in future years.

## 7 QUESTIONS

Nil.

## 8 URGENT GENERAL BUSINESS

Nil.

*Councillor J Goldsworthy left the meeting at 11.40am.*

## 9 MATTERS TO BE CONSIDERED WITH THE PUBLIC EXCLUDED

*Section 48, Local Government Official Information and Meetings Act 1987.*

Moved: Councillor Williams

Seconded: Councillor Ward

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

The general subject of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter and the specific grounds under section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution, are as follows:

Item No	Minutes/Report of	General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48(1) for the passing of this resolution
9.1	Minutes of public excluded portion of Audit and Risk Committee meeting of 14 March 2023.	Confirmation of minutes	Good reason to withhold exists under Section 7	Section 48(1)(a)

This resolution is made in reliance on section 48(1)(a) of the Local Government Official Information and Meetings Act 1987, and the particular interest or interests protected by section 6 or section 7 of that Act which would be prejudiced by the holding of the whole or relevant part of the proceedings of the meeting in public are as follows:

Item N°	Reason for protection of interests	LGOIMA Part 1, Section 7
9.1	Protection of privacy of natural persons; To carry out commercial activities without prejudice; Maintain legal professional privilege;	Section 7 2(a) Section 7 2(b)ii Section 7 (g)

**CARRIED**

## CLOSED MEETING

The public excluded portion of the meeting commenced at 11.44am and concluded at 11.49am.

**OPEN MEETING****Resolution to resume in open meeting**

Moved: Councillor Williams

Seconded: Deputy Mayor Atkinson

**THAT** open meeting resumes and the business discussed with the public excluded remains public excluded.

**CARRIED****NEXT MEETING**

The next meeting of the Audit and Risk Committee will be held on Tuesday 8 August 2023 at 9am.

THERE BEING NO FURTHER BUSINESS THE MEETING CONCLUDED AT 11.49am.

**CONFIRMED**\_\_\_\_\_  
Chairperson\_\_\_\_\_  
Date

**WAIMAKARIRI DISTRICT COUNCIL****REPORT FOR INFORMATION**

**FILE NO:** FIN-01, FIN -12-02 / 230703099665

**REPORT TO:** Audit & Risk Committee

**DATE OF MEETING:** 8 August 2023

**FROM:** Jeff Millward, Chief Executive

**SUBJECT:** Annual Report for Te Kōhaka o Tūhaitara Trust for the year ended 30 June 2022

**SIGNED BY:**  
(for Reports to Council  
Committees or Board)

\_\_\_\_\_  
Department Manager

  
\_\_\_\_\_  
Chief Executive

**1. SUMMARY**

- 1.1. The purpose of this report is to present Te Kōhaka o Tūhaitara Trust's Annual Report for the year ended 30 June 2022.
- 1.2. The Annual Report received an unmodified (clear) auditor's report provided by Audit New Zealand on 29 May 2023. The audit of the accounts was delayed due to AuditNZ's resourcing issues relating to the issues caused by covid and border closures.
- 1.3. The Trust ended the year with an operating surplus of \$40,824. The Trust's main source of income comes from grants and reserves funding that is raised to offset its activities.
- 1.4. The Trust has equity as at 30 June 2022 of \$11.48 million compared with \$8.68 million for the previous year, which is primarily consisting of land and improvements. The increase in equity is due to significant inflationary movements from the revaluation of the land and improvement assets. Receivables and investments were \$204,543, compared with \$191,631 for the previous year.
- 1.5. The Trust have made significant progress over the year and achieved most of the objectives as reported within the annual report.
- 1.6. The Trust's Chairperson, Joseph Hullen and new General Manager, Nick Chapman will be in attendance to present the report.

**Attachments:**

- i. Annual Report for Te Kōhaka o Tūhaitara Trust for year ended 30 June 2022 (Trim doc 230705101272).

**2. RECOMMENDATION**

**THAT** the Audit & Risk Committee:

- (a) **Receives** report N<sup>o</sup> 230703099665
- (b) **Receives** the Annual Report for Te Kōhaka o Tūhaitara Trust for the year ended 30 June 2022;
- (c) **Acknowledges** the work carried out by the Trust and thanks the Trustee's, and staff for their efforts;
- (d) **Circulates** the report to the Boards.

### **3. BACKGROUND**

- 3.1. The Trust is a Council Controlled Organisation (CCO) and the Council appoints three of the six trustees of the Trust. The other three trustees of the Trust are appointed by Ngāi Tahu. The Council representatives on the Trust are Catherine McMillan (until September 2024), Councillor Al Blackie (until October 2024), and Andrea Rigby (until October 2024). The Ngāi Tahu representatives are Joseph Hullen (Chairperson), Rex Anglem and Nukuroa Tirikatene-Nash.
- 3.2. The Trust was established in 2001 to manage and administer an area of coastal reserve land contained in the deed in the interest of Ngāi Tahu and other New Zealanders in terms of the Reserves Act 1977. This area is highlighted on page 5 of the Annual Report.
- 3.3. The Trust is a registered Charitable Trust and exempt from income tax under the Charities Act 2005 and Inland Revenue determination.

### **4. ISSUES AND OPTIONS**

- 4.1. This Annual Report is prepared under Public Benefit Accounting Standards (Tier 3) as its total annual expenses are less than \$2million.
- 4.2. The Trust ended the year ended 30 June 2022 with an operating surplus of 40,824 (2021: \$5,781). The Trust's main source of income comes from grants and reserves funding that is raised to offset its activities.
- 4.3. The Trust has equity as at 30 June 2022 of \$11.48 million compared with \$8.68 million for the previous year, which is primarily consisting of land and improvements. The increase is due to significant inflationary movements and the revaluation of the land and improvement assets. Receivables and investments were \$204,543, compared with \$191,631 for the previous year.
- 4.4. The Council leases part of the Trust land from Trust for Camping & Forestry activity. The Trust hold the carbon credits to offset any deforestation that may occur for Forest held on leased land by the Council. Any forestry harvest and replanting (including natives) are coordinated between the Trust and Council.
- 4.5. Given the nature of the Trust's operations, the non-financial performance measures set within the Trusts statement of intent generally provides a more meaningful basis to determine how the Trust is performing. As reported, the Trust is making considerable gains and is achieving its objectives. Please refer to pages 30-42 of the Annual Report.
- 4.6. The Management Team has reviewed this report and supports the recommendations.

### **5. COMMUNITY VIEWS**

#### **5.1. Mana whenua**

- 5.1.1. Ngāi Tahu hold a 50% interest in the Trust and Te Ngāi Tūāhuriri hapū appoint 3 of the 6 Trustee's on the Trust.

#### **5.2. Groups and Organisations**

- 5.2.1. The Annual Report has been audited by Audit New Zealand and an unmodified opinion (clear of unfavourable comment) has been obtained.

#### **5.3. Wider Community**

- 5.3.1. Te Kōhaka o Tūhaitara Trust is a well-established local community asset and attraction for the district and wider community.

### **6. FINANCIAL IMPLICATIONS AND RISKS**

#### **6.1. Financial Implications**

- 6.1.1. The Council have made a provision in the LTP/Annual Plan for the following grants/services to Te Kōhaka o Tūhaitara Trust.

Sources of income	2022/23	2023/24
Grant (including audit fees, Rates)	219,120	224,160
Meeting Allowances	2,960	3,030
Insurance	5,860	6,170
Camping ground leases	11,010	18,450
Forestry leases	21,090	21,580
Total	260,040	273,390

- 6.1.2. The Trust has three employees the Trust Manager and three operational staff. The Trust also engage services through contractors and volunteers. The Council provides additional support for the secretarial, administration and financial systems for the Trust without charge. The value of this service to the Trust is estimated to be about \$40,000.

- 6.1.3. About 282 Hectares of Trust land is leased to the Council for Forestry that is subject to the Emissions Trading Scheme. As the land owner, the Trust received an allocation of 14,880 of ETS units to be used as and when required to offset liabilities when those trees are harvested. The current unit value as at 1 July 2022 is \$23.

- 6.1.4. From 1 July 2018, the Council increased its contribution to the Trust to assist with the Trust management plan and financial sustainability. This included the adjoining land areas, such as the Eastern Conservation Area.

## 6.2. Sustainability and Climate Change Impacts

- 6.2.1. The recommendations in this report do not have sustainability and/or climate change impacts.

## 6.3. Risk

- 6.3.1. The audit work carried out by Audit New Zealand provides added assurance regarding the accuracy of the Council's financial statements.

- 6.3.2. There is the possibility that, due to the shortage of auditors in the public sector, and the resequencing of public sector audits in line with the Auditor-General's sequencing framework there may be changes to the timetable proposed above.

## 6.4. Health and Safety

- 6.4.1. The Trust is a PCBU and subject to the Health and Safety Act 2015.

## 7. **CONTEXT**

### 7.1. **Consistency with Policy**

- 7.1.1. This matter is not a matter of significance in terms of the Council's Significance and Engagement Policy.

### 7.2. **Authorising Legislation**

- 7.2.1. Under section 67 of the Local Government Act 2002, Boards of council-controlled organisations "must deliver to the shareholders, and make available to the public, a report on the organisation's operations during the year".

- 7.2.2. Under section 65 of the Local Government Act, the Council must regularly undertake performance monitoring of council organisations to evaluate their contributions to the:



- council's objectives for the organisation.
- desired results set out in the organisation's statement of intent; and
- overall aims and outcomes of the local authority.

### **7.3. Consistency with Community Outcomes**

7.3.1. The work of Te Kohaka o Tuhaitara Trust contributes to the following outcomes:

- There are areas of significant indigenous vegetation and habitats for indigenous fauna.
- There are wide ranging opportunities for people to enjoy the outdoors.
- Public organisations give effect to the spirit of the Treaty of Waitangi.

### **7.4. Authorising Delegations**

7.4.1. Delegation S-DM 1022 provides that the Audit & Risk Committee has the jurisdiction to "Monitor performance of the Council-Controlled organisations on a six-monthly basis".

Jeff Millward  
Manager Finance & Business Support



Te Kōhaka o Tūhaitara Trust

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## ANNUAL REPORT: TO 30 JUNE 2022



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## CHAIRPERSON REPORT

Tēnā koutou katoa

It is my great pleasure to present the 2021/2022 Annual Report to our settlers Te Rūnanga o Ngāi Tahu and Waimakariri District Council and our key stakeholder Te Ngāi Tūāhuriri Rūnanga.

This year has seen expansion, change and new beginnings, the expansion came in the form of new staff. We welcomed a new Senior Ranger in the form of Deane Barlow, we also added several casual staff; Zeta Hawke, Nikolai Leary-Anglem and Mikaela Woods.

As part of their professional development, the Trust engaged Fern Whitau to deliver Te Reo Maori lessons to our staff.

Change came in the completion of the inclusion of The Pines and Kairaki Beach regeneration lands and the Kaitiritiri Ridge and Te Kōhanga Wetlands into the Tūhaitara Coastal Reserves Management Plan. The Trust also completed the Deed of Amendment and Restatement of Te Kōhaka o Tūhaitara Trust Deed. New beginnings came in the form of celebrating Matariki with a dawn ceremony at the Tutae Patu lagoon lookout. While an evening walk with the Pegasus Residents Group around the Te Kōhanga Wetlands.

Another new beginning for the Trust and our stakeholder relationships was the lifting of the Tutae Patu lagoon rahui to allow for a cultural harvest of raupō. This harvest was conducted under the guidance of Mataakiwi Wakefield, Kaitakawaenga Ngā Ratonga Māori.

Considerable progress has been made towards the development of the Huria Reserve Heritage and Mahinga Kai area located on the banks of the Kaiapoi River and Courtenay Stream. A community planting day held in conjunction with the Huria Reserve opening drew many willing volunteers.

The Trust continues to support visits and research, or teaching projects conducted by students from the University of Canterbury. Projects as diverse as re-introducing Kekewai (freshwater crayfish) into the park and its biota nodes, or investigating the benefits of re-opening the Pines Wetland to the sea and many others.

These reports and their findings will doubtless extend our understanding and knowledge of the park and help us to determine future work programs. And as always, we acknowledge the priceless contributions of our many volunteers, who check trap lines and attend the various community planting days.

Tēnā koutou katoa.



Joseph Hullen

CHAIR

# TRUSTEES AND STAFF



Above: Trustees (l to r) Joseph Hullen Chair, Rex Anglem, Al Blackie, Catherine McMillan. (bottom) Andrea Rigby Deputy, Nukuroa Tirikatene-Nash,

Staff: (l to r) Greg Byrnes, Emily Watson, Mikaela Woods, Rex Anglem, Zeta Hawke, Nickolai Leary-Anglem, Rose Warner, with Te reo Kaiako Fern Whitau (pink shawl), missing Deane Barlow



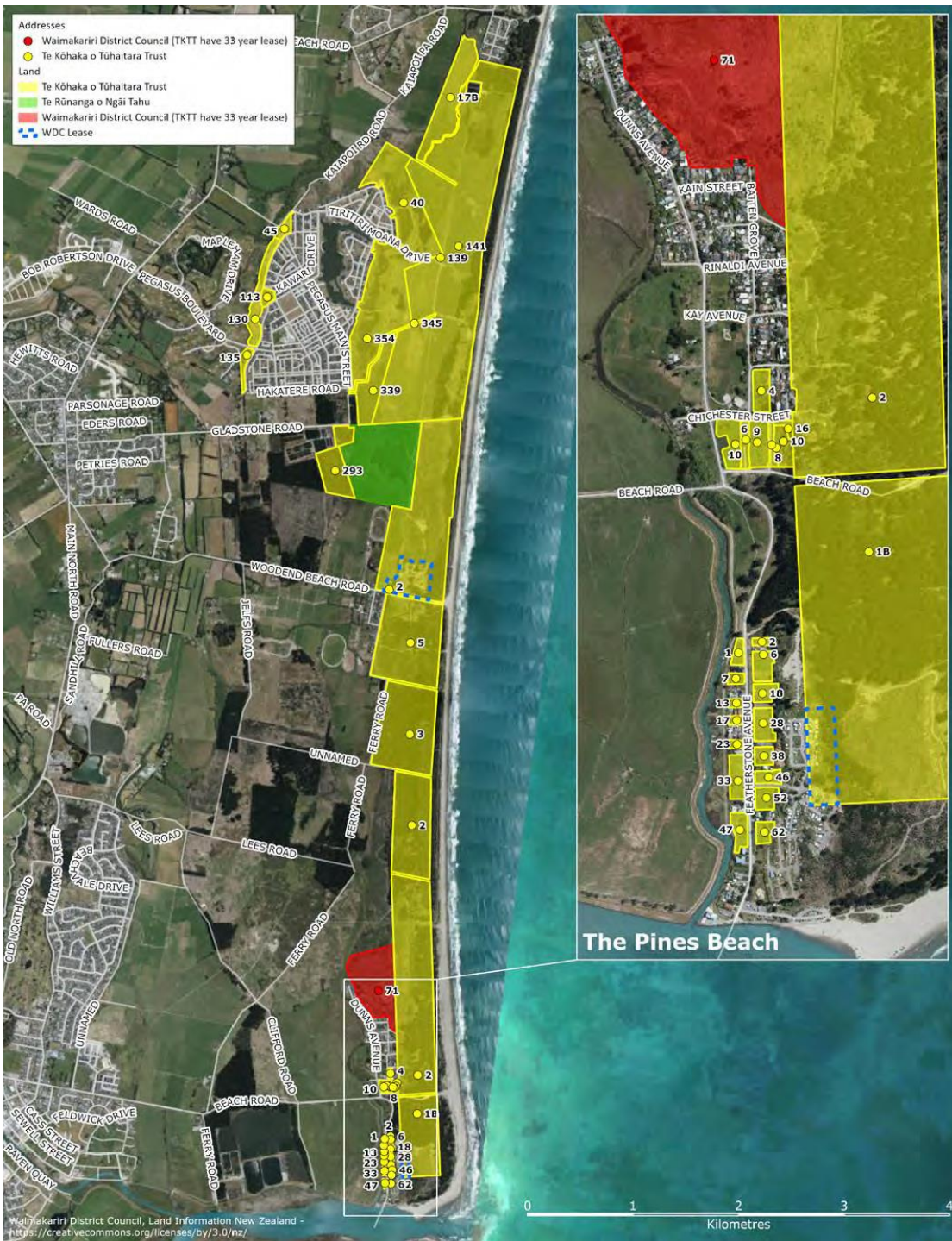
**Attendance:** 12 meetings

J Hullen: Chair	10
A Rigby: Deputy	10
A Blackie	10
N Tirikatene -Nash:	10
R Anglem	10
C McMillan	9

:



# PARKLANDS



## Independent Auditor's Report

### To the readers of Te Kōhaka o Tūhaitara Trust's financial statements and performance information for the year ended 30 June 2022

The Auditor-General is the auditor of Te Kōhaka o Tūhaitara Trust (the Trust). The Auditor-General has appointed me, Chris Genet, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements and performance information of the Trust on his behalf.

#### Opinion

We have audited:

- the financial statements of the Trust on pages 10 to 25, that comprise the entity information, the statement of financial position as at 30 June 2022, the statement of comprehensive revenue and expense, statement of movements in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the performance information of the Trust on pages 30 to 36.

In our opinion:

- the financial statements of the Trust on pages 10 to 25:
  - present fairly, in all material respects:
    - its financial position as at 30 June 2022; and
    - its financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) Standards.
- the performance information of the Trust on pages 30 to 36 presents fairly, in all material respects, the Trust's actual performance compared against the performance targets and other measures by which performance was judged in relation to the Trust's objectives for the year ended 30 June 2022.

#### ***Our audit was completed late***

Our audit was completed on 29 May 2023. This is the date at which our opinion is expressed. We acknowledge that our audit was completed later than required by section 67(5) of the Local Government Act 2002. This was due to an auditor shortage in New Zealand and the consequential effects of Covid-19, including lockdowns.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Trustees and our responsibilities relating to the financial statements and the performance information, we comment on other information, and we explain our independence.

### **Basis for our opinion**

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of the Trustees for the financial statements and the performance information**

The Trustees are responsible on behalf of the Trust for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Trustees are also responsible for preparing the performance information for the Trust.

The Trustees are responsible for such internal control as they determine is necessary to enable them to prepare financial statements and performance information that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the performance information, the Trustees are responsible on behalf of the Trust for assessing the Trust's ability to continue as a going concern. The Trustees are also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Trustees intends to liquidate the Trust or to cease operations or have no realistic alternative but to do so.

The Trustees' responsibilities arise from the Local Government Act 2002.

### **Responsibilities of the auditor for the audit of the financial statements and the performance information**

Our objectives are to obtain reasonable assurance about whether the financial statements and the performance information, as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise from fraud or error.



Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of these financial statements and the performance information.

We did not evaluate the security and controls over the electronic publication of the financial statements and the performance information.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements and the performance information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- We evaluate the appropriateness of the reported performance information within the Trust's framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the performance information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the performance information, including the disclosures, and whether the financial statements and the performance information represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

## Other Information

The Trustees are responsible for the other information. The other information comprises the information included on pages 1 to 5, 26 to 29 and 37 to 45 but does not include the financial statements and the performance information, and our auditor's report thereon.

Our opinion on the financial statements and the performance information does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements and the performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the performance information or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Independence

We are independent of the Trust in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners*, issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the Trust.



Chris Genet  
Audit New Zealand  
On behalf of the Auditor-General  
Christchurch, New Zealand

# Te Kōhaka o Tūhaitara Trust

Entity information for the year ended 30 June 2022

**Legal Name:**

Te Kōhaka o Tūhaitara Trust (the Trust)

**Type of entity and legal basis**

Te Kōhaka o Tūhaitara Trust is a Trust established to manage and administer the Recreation Reserve contained in the deed of interest of Ngāi Tahu Whanau and other New Zealanders in terms of the Reserves Act 1977. The Trust is jointly governed by Te Rūnanga o Ngāi Tahu and the Waimakariri District Council and is a Council Controlled Organisation as defined under section 6 of the Local Government Act 2002.

The Trust received a Certificate of Registration under the Charities Act 2005 from the Charities Commission. The Trust is exempt from income tax under the Charities Act 2005.

**Objective:**

The objective of the Trust is to manage and administer the reserves under a management plan in accordance with the Trust Deed for so long as the Reserve is classified as a recreation reserve pursuant to the Reserves Act 1977.

**Trustees:**

The Trust comprises a Board of 6 Trustees who oversee the governance of the trust, a General Manager who is responsible for the day-to-day operations and reporting to the Trust. Three of the Trustees are appointed by the Waimakariri District Council and three by Te Rūnanga o Ngāi Tahu.

**Main sources of the Trust's cash and resources:**

Operating grants received from the Waimakariri District Council, project grants from Te Rūnanga o Ngāi Tahu and non government agencies are the primary sources of funding to the Trust.

**Outputs:**

Refer to the statement of service performance

Further information can be found in the statement of accounting policies

# Statement of Comprehensive Revenue and Expense

Te Kōhaka o Tūhaitara Trust

For the year ended 30 June 2022

Account	Note	2022	2021
<b>Trading Income</b>			
Donations		2,455	3,780
Grants Funding from Governmental Organisations	1	47,911	42,676
Grants Funding from Governmental Organisations for the Delivery of Goods or Services	2	209,888	177,667
Grants Funding from Non-Governmental Organisations	2	92,000	125,674
Lease Rental		42,315	33,939
Rates Revenue		7,330	6,874
Sales		17	35
Interest Income		1,332	1,775
Other Revenue		17,564	8,817
Vested Assets	3		3,949
<b>Total Trading Income</b>		<b>420,813</b>	<b>405,185</b>
<b>Total Revenue</b>		<b>420,813</b>	<b>405,185</b>
<b>Operating Expenses</b>			
Advertising		849	705
Audit Fees	5	8,129	7,894
Bad Debts		-	-
Bank Fees		230	220
Biota Nodes		8,731	1,045
Boardwalk, Cycle Way and Tutaepatu Lagoon Expenses		24,373	19,793
Communications		3,010	-
Conservation Management Area Maintenance		2,120	8,170
Cultural Education Programme		63	5,376
Depreciation	6	52,658	57,430
Forest Expenses		-	23
Functions and Community Events		187	1,252
General Expenses		2,118	1,861
Insurance		5,048	7,253
Interest Expense		969	1,400
Kaiapoi Pa Maintenance		4,135	2,449
Legal expenses		416	1,879
Light, Power, Heating		1,276	1,238
Motor Vehicle Expenses		10,789	11,127
Native Forest Regeneration		4,687	26,007
Office and Ground Maintenance		-	18
Office Expenses		2,178	997
Other Employment Costs	4	4,193	3,395
Park Services Maintenance		13,002	10,657
Pegasus Wetlands (ECMA)		5,982	-
Pines Beach Wetlands		9,395	1,304
Provision for Doubtful Debt		-	403
Ranger/Security Services		57	1,070
Rates Expenditure		7,330	6,874
Repairs and Maintenance		1,440	4,098
Salaries	4	184,455	185,175
Subscriptions		1,589	1,515
Telephone & Internet		2,664	2,839
Trail Maintenance		16,384	25,935
Transect project		1,533	-
<b>Total Operating Expenses</b>		<b>379,990</b>	<b>399,404</b>
<b>Surplus / (Deficit) after tax</b>		<b>40,824</b>	<b>5,781</b>
Gain (Loss) on asset revaluation		2,755,710	1,910,386
<b>Total comprehensive revenue and expense</b>		<b>2,796,534</b>	<b>1,916,167</b>

## Movements in Equity

Te Kōhaka o Tūhaitara Trust  
For the year ended 30 June 2022


Account	June 22	June 21
<b>Equity</b>		
Opening Balance	8,682,364	6,766,196
Net Surplus/(Deficit) for the year	40,824	5,781
Other comprehensive revenue and expense	2,755,710	1,910,386
Total Comprehensive revenue and expense	2,796,534	1,916,167
<b>Total Equity at End of Year</b>	<b>11,478,897</b>	<b>8,682,364</b>

# Statement of Financial Position

Te Kōhaka o Tūhaitara Trust  
As at 30 June 2022

Account	Notes	30 Jun 2022	30 Jun 2021
<b>Assets</b>			
<b>Current assets</b>			
Cheque Account	7	107,769	76,194
Debtors and prepayments	8	9,924	15,201
Investments	9	86,850	100,236
<b>Total Current Assets</b>		<b>204,543</b>	<b>191,631</b>
<b>Non Current assets</b>			
Investments	9	29,066	-
Property, plant and equipment	6a	11,321,051	8,584,131
Intangible Assets	6b	27,478	27,478
<b>Total Non-Current Assets</b>		<b>11,377,595</b>	<b>8,611,609</b>
<b>Total Assets</b>		<b>11,582,138</b>	<b>8,803,240</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	10	60,620	64,875
Employee costs payable	11	14,423	12,125
GST		10,007	7,066
Loan - Current	13	14,857	14,894
Revenue in Advance	12	3,333	8,247
<b>Total Current Liabilities</b>		<b>103,241</b>	<b>107,207</b>
<b>Non-current Liabilities</b>			
Loan - Non-current		-	13,669
<b>Total Non-current Liabilities</b>		<b>-</b>	<b>13,669</b>
<b>Total Liabilities</b>		<b>103,241</b>	<b>120,876</b>
<b>Net Assets</b>		<b>11,478,897</b>	<b>8,682,364</b>
<b>Equity</b>			
Current Year Earnings	14	40,824	5,781
Retained Earnings	14	3,541,234	3,535,452
Revaluation Reserve	14	7,896,839	5,141,130
<b>Total Equity</b>		<b>11,478,897</b>	<b>8,682,364</b>

Signed  
Te Kōhaka o Tūhaitara Trust Chairperson



Chairperson: J Hullen



Trustee: A Blackie

Dated: 29th May 2023

# Statement of Cash Flows

Te Kōhaka o Tūhaitara Trust  
For the 12 months ended 30 June 2022

Account	Jun-22	Full year Jun-21
<b>Operating Activities</b>		
Receipts from customers	-	24,750
Receipts from sales of goods and services	67,202	50,084
Interest Received	1,110	2,215
Donations	3,055	3,780
Receipts from grants	336,670	321,507
Cash receipts from other operating activities		
Payments to suppliers and employees	(310,749)	(335,486)
Net Goods Service Tax	3,136	10,903
<b>Net Cash Flows from Operating Activities</b>	<b>100,424</b>	<b>77,755</b>
<b>Investing Activities</b>		
Proceeds from sale of property, plant and equipment		
Receipts from sale of investments	100,236	114,005
Payment for property, plant and equipment	(38,217)	(27,930)
Payment for Investments	(115,916)	(100,236)
Other cash items from investing activities	-	-
<b>Net Cash Flows from Investing Activities</b>	<b>(53,897)</b>	<b>(14,161)</b>
<b>Financing Activities</b>		
Repayment of loans	(14,952)	(14,436)
Net Cash Flows from Financing Activities	(14,952)	(14,436)
<b>Net Cash Flows</b>	<b>31,575</b>	<b>49,158</b>
<b>Cash and Cash Equivalents</b>		
Cash and cash equivalents at beginning of period	76,194	27,036
Cash and cash equivalents at end of period	107,769	76,194
<b>Net change in cash for period</b>	<b>31,575</b>	<b>49,158</b>

# Te Kōhaka o Tūhaitara Trust

## Statement of Accounting Policies

### Reporting entity

The Trust has designated itself as a Tier 3 Public Benefit Entity for the purposes of International Public Sector Accounting Standards. The main source of the Trust's income are grants from Te Rūnanga o Ngāi Tahu and other independent parties along with a grants from Waimakariri District Council.

The financial statements of Te Kōhaka o Tūhaitara Trust are for the period ended 30 June 2022. The financial statements were authorised for issue by the Board of Trustees on the 29th May 2023.

### Basis of preparation

The financial statements of Te Kōhaka o Tūhaitara Trust have applied PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector) Standards on the basis that the Trust does not have public accountability (as defined) and has total annual expenses of less than \$2 million.

All transactions in the financial statements are reported using the accrual basis of accounting.

The financial statements are prepared on the assumption that the Trust will continue to operate in the foreseeable future.

The financial statements and information provided are presented in New Zealand Dollars (NZD).

### Significant accounting policies

The following specific accounting policies which materially affect the measurement of financial performance and financial position have been applied:

#### Revenue

Revenue is measured at fair value of consideration received. Revenue from the leases is recognised over the term of the lease on a straight line basis.

Interest is accounted for using the effective interest method, that is as it is earned.

Where a physical asset is donated or vested in the Trust for nil or nominal consideration the fair value of the asset received is recorded as revenue. Assets vested in the Trust are recognised as revenue when control over the asset is obtained.

Grants received from the Waimakariri District Council are restricted for the purposes of the trust meeting its objectives as specified in the trust deed. Council, government and non-government grants and donations are recognised as revenue when funds are received unless there is an obligation to return the funds if conditions of the grant are not met. If there is such an obligation the grants are initially recorded as grants received in advance, and recognised as revenue when conditions of the grants are satisfied.

Sale of goods and services: Revenue from the sale of goods and services is recognised when the goods /services are sold or provided to the customer.



**Investments**

Investments in bank deposits are initially measured at fair value plus transaction costs. After initial recognition investments in bank deposits are measured at amortised cost using the effective interest rate method. Gains and losses when the asset is impaired or derecognised are recognised in the surplus / (deficit).

At each balance date the Trust assesses whether there is any objective evidence that an investment is impaired. Any impairment losses are recognised in the surplus / (deficit).

**Goods and service Tax (GST)**

The Trust is registered for GST. The financial statements are prepared exclusive of GST, with the exception of receivables and payables, whose invoices include GST.

**Income Tax**

The Trust received a Certificate of Registration under the Charities Act 2005 from the Charities Commission.

The Trust is exempt from income tax under the Charities Act 2005.

**Trade and other payables**

Trade and other payables are stated at amortised cost.

**Employee Benefits**

Wages, salaries and annual leave are recorded as an expense as staff provide services and become entitled to wages, salaries, and leave entitlements. Any trustees payments are made by the governing entities of Te Rūnanga o Ngāi Tahu and the Waimakariri District Council. There may from time to time be volunteer services rendered. These are not recognised as revenue or expenditure as the trust is unable to reliably measure the fair value of the services received.

**Other Expenditure**

Expenditure items are expensed when the related service or good has been received.

**Bank accounts and cash**

Bank account and cash includes cash on hand, cheque or savings accounts.

Bank overdrafts are shown within borrowings as a current liability in the Statement of Financial Position.

**Debtors**

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recognised and the loss recorded as a bad debt expense.

**Property plant and equipment**

The Reserve management plan provides for the acquisition and establishment of assets that will be owned by the Trust. The following policy will be followed by the Trust.

*Recognition and measurement*

Items of property, plant and equipment are measured at cost or valuation less accumulated depreciation and impairment losses.

Cost includes expenditures that are directly attributable to the acquisition of the asset. The cost of self constructed assets includes the cost of materials and direct labour, and any other cost directly attributable to bringing the asset to a working condition for its intended use.

**Revaluations**

Land is initially recorded at a valuation deemed appropriate at the time of transfer, by an independent valuer, based on a fair market value.

Land and buildings are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value.

The net revaluation results are credited or debited to total other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in total other comprehensive revenue and expense but in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed and then recognised in total other comprehensive revenue and expense.

**Subsequent costs**

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that the future economic benefits embodied within the part will flow to the Trust, and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognised in the Statement of Comprehensive Revenue and Expense as incurred.

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

**Depreciation**

Land	Not Depreciated	
Buildings	20 - 26 years	(2% - 5%)
Plant And Machinery	3 - 12 years	(2% - 33%)
Computer Equipment	3 - 4 years	(25% - 33%)
Motor Vehicle	5 years	(20%)
Reserve Land Restoration costs	10 - 40 years	(2.5%- 10%)

**Intangible assets**

Measurement and recognition of carbon credits to be recorded at cost when received as stated in Tier 3 standard (A64) "material donated assets with a useful life of 12 months or more to be recorded on receipt as revenue at readily obtainable value".

**Impairment of non-financial assets**

Assets with finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate net cash inflows and where the trust would, if deprived of the asset, replace its remaining future economic benefits or service potential.

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. The impairment loss is recognised against the revaluation reserve. Where this would result in a debit balance in the revaluation reserve, the balance is recognised in the surplus or deficit. The reversal of an impairment loss is credited to the revaluation reserve. However, to the extent that an impairment loss was previously recognised in the surplus or deficit, a reversal of the impairment loss is also recognised in the surplus or deficit.

**Provisions**

The Trust recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation using a discount rate that reflects current market value. The increase in the provision due to the passage of time is recognised as a finance cost.

**Creditors and accrued expenses**

Creditors and accrued expenses are measured at the amount owed.

**Employee costs payable**

A liability for employee costs payable is recognised when an employee has earned the entitlement.

These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

**Borrowings**

Borrowings are initially recognised at their fair value. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.

**Changes in accounting policies**

There has been no change to the accounting policies this financial year.

# Te Kōhaka o Tūhaitara Trust

## Notes to and forming part of the financial statements for the year ended 30 June 2022

### Note 1. Waimakariri District Council funding

	<b>2022</b>	<b>2021</b>
Council funding	47,911	42,676
<b>Total council funding</b>	<b>47,911</b>	<b>42,676</b>

### Note 2. Other grants received

Grants funding from Government Organisations deliver goods or services	209,888	177,667
Other grants non government	92,000	125,674
<b>Total grants received</b>	<b>301,888</b>	<b>303,340</b>

The grants received require the Trust to spend the funds on the recognised projects and provide supporting reports to stakeholders

### Note 3: Donated assets

For the period ending 30 June 2022 there were no donated or vested assets. (June 2021 \$3,949).

-	3,949
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### Donated assets

-	3,949
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### Note 4. Employee related costs

	<b>2022</b>	<b>2021</b>
Salaries and wages and leave accruals	184,455	185,175
Other employee related costs	4,193	3,395
<b>Employee related costs</b>	<b>188,648</b>	<b>188,570</b>

### Note 5. Audit Fees

	<b>2022</b>	<b>2021</b>
Audit fees for the financial statement audit	8,129	7,894
<b>Total audit fee</b>	<b>8,129</b>	<b>7,894</b>

## Te Kōhaka o Tūhaitara Trust

### Note 6a. Property Plant and Equipment for the period ended 30 June 2022

	Land	Reserve Land Restoration	Buildings	Computer Equipment	Motor Vehicles	Plant and Equipment	Total
<b>Cost / Valuation</b>							
Carrying amount at 1 July 2020	6,141,500	406,122	211,000	14,213	103,864	143,869	7,020,568
Additions	3,700	35,519	3,980			9,224	52,423
Transfers	-	-					
Revaluation Gain / (Loss)	1,873,244		23,021				1,896,265
Disposals	-	-					
Cost / valuation at 30 June 2021	8,018,444	441,641	238,000	14,213	103,864	153,093	8,969,256
Carrying amount at 1 July 2021	8,018,444	441,641	238,000	14,213	103,864	153,093	8,969,256
Additions	-	19,522	-	378	-	13,967	33,868
Transfers	-	-	-	-	-	-	
Revaluation Gain / (Loss)	2,734,556	-	13,999	-	-	-	2,748,555
Disposals	-	-	-	-	-	-	
Cost / valuation at 30 June 2022	10,753,000	461,163	252,000	14,591	103,864	167,061	11,751,679
<b>Accumulated depreciation and impairment losses</b>							
Carrying amount at 1 July 2020	-	177,580	7,032	9,110	51,152	96,942	341,816
Depreciation expense	-	18,756	7,090	1,800	15,554	14,231	57,430
Transfers	-	-	-	-	-	-	
Revaluation	-	-	(14,122)	-	-	-	(14,122)
Impairment losses	-	-	-	-	-	-	
Disposals	-	-	-	-	-	-	
Accumulated depreciation at 30 June 2021	-	196,336	-	10,910	66,705	111,173	385,124
Carrying amount at 1 July 2021	-	196,336	-	10,910	66,705	111,173	385,124
Depreciation expense	-	15,094	7,155	1,950	15,554	12,905	52,658
Transfers	-	-	-	-	-	-	
Revaluation	-	-	(7,155)	-	-	-	(7,155)
Impairment losses	-	-	-	-	-	-	
Disposals	-	-	-	-	-	-	
Accumulated depreciation at 30 June 2022	-	211,430	-	12,860	82,259	124,078	430,627
Carrying amounts							
At 30 June 2021 and 1 July 2021	8,018,444	245,305	238,000	3,302	37,159	41,920	8,584,131
At 30 June 2022	10,753,000	249,734	252,000	1,731	21,605	42,982	11,321,051

**Valuation**

Land and buildings are measured at fair value. The full valuation was performed on the 30 June 2022 by Cameron Ferguson (BCom (VPM) MPINZ) of QV Valuations. The last valuation was performed on 30 June 2021. The significant valuation uplift is mainly due to property market movement. The land parcels are revalued under income approach based on its highest and best use. As of 30 June 2022, the Trust has not fulfilled all the requirements for being able to generate rental income in The Crown Encumbrance, however the Trust is satisfied that these requirements are only procedure matters. Further, the Pines Beach & Kairaki land parcels are recognised at 60% of their market value because the land parcels are divested with conditions ensuring the agreed land uses will be implemented, and that financial return is maximised wherever possible, with the Crown to receive 50% of any future net financial returns on demand. The discount rate is determined at 9% under income approach. The remaining land are valued under comparable sales approach based on market observable prices in an active market.

# Te Kōhaka o Tūhaitara Trust

## Notes to and forming part of the financial statements for the year ended 30 June 2022

### Note 6b. Intangible Assets

	<b>2022</b>	<b>2021</b>
Carbon Credits	27,478	27,478

Based on the Allocation Plan dated 30 March 2012, Te Kōhaka o Tūhaitara Trust received an allocation of 14,880 carbon credits. The initial tranche of 5,704 units were allocated as an opening balance. The identified remaining 9,176 carbon credits were issued in April 2013.

### Note 7. Bank account and cash

	<b>2022</b>	<b>2021</b>
Cash on hand	-	-
Cheque Account	107,769	76,194
<b>Total bank accounts and cash</b>	<b>107,769</b>	<b>76,194</b>

### Note 8. Debtors and prepayments

Debtors	9,387	9,203
Provision for impairment	-	403
Net debtors	9,387	8,801
Prepayments	537	6,400
<b>Total debtors and prepayments</b>	<b>9,924</b>	<b>15,201</b>

### Note 9. Investments

#### Current portion

Term deposits	86,850	100,236
Non-current deposits	29,066	-
<b>Total investments</b>	<b>115,916</b>	<b>100,236</b>

### Note 10. Creditors and accrued expenses

Creditors	52,491	56,981
Accrued expenses	8,129	7,894
<b>Total creditors and accrued expenses</b>	<b>60,620</b>	<b>64,875</b>

### Note 11. Employee costs payable

Annual leave	14,423	12,125
<b>Total employee costs payable</b>	<b>14,423</b>	<b>12,125</b>

	<u>2022</u>	<u>2021</u>
<b>Note 12. Revenue in advance</b>		
Revenue in advance	3,333	8,247
<b>Total revenue in advance</b>	<u>3,333</u>	<u>8,247</u>

**Note 13. Loans****Current portion**

Loan from Waimakariri District Council	14,857	14,894
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**Non -current portion**

Loan from Waimakariri District Council	-	13,669
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<b>Total Loans</b>	<u>14,857</u>	<u>28,563</u>
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**Note 14. Equity****Accumulated surpluses**

Balance at 1 July	3,541,233	3,535,452
Surplus / (Deficit)	40,824	5,781
Balance at 30 June	<u>3,582,057</u>	<u>3,541,233</u>

Revaluation Reserve at beginning of year	5,141,130	3,230,744
Increase / (Decrease) in Asset Revaluation	2,755,710	1,910,386
Movements during year	2,755,710	1,910,386
Closing Revaluation Reserve	<u>7,896,840</u>	<u>5,141,130</u>

<b>Trust Equity</b>	<u>11,478,897</u>	<u>8,682,364</u>
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**Note 15. Capital commitments and contingencies**

As at 30 June 2022 and 2021, the Trust did not have any capital commitments.

**Contingent Assets And Liabilities**

As at 30 June 2022, the Trust did not have any contingent assets (2021:nil). There were no contingent liabilities at balance date (2020: nil).



## **Note 16. Related Parties Associates**

Te Kōhaka o Tūhaitara Trust/Waimakariri District Council

Te Kōhaka o Tūhaitara Trust is a Council Controlled Organisation (CCO). The Trust was formed in response to negotiations between the Crown and Te Rūnanga o Ngāi Tahu over the coastal reserve land. The settlers of the Trust are Council and Te Rūnanga o Ngāi Tahu. The land administered by the Trust includes the Tuhaitara coastal reserve (which is subject to the Reserves Act 1971) and the Tūtaepatu Lagoon.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client / recipient relationship on terms and conditions no more or less favourable than those that is reasonable to expect the Trust would have adopted in dealing with the party at arm's length in the same circumstances.

### **Related- party transactions significant to the trust requiring disclosure**

The Trust received \$284,403 from the Waimakariri District Council in the form of a grants operations, audit fee, conservation management , lease of land, maintenance contracts and rates (2021: \$252,423). The Waimakariri District provides free administration and financial services to the Trust. As at 30 June 2022 the Waimakariri District Council not not had any outstanding debts owed to the Trust (2021: \$604). During the June 19 financial year The Trust received a loan of \$72,045 at 4% interest payable within 5 years. The balance at 30 June 2022 is \$13,669.

The Trust received grants from Te Rūnanga o Ngāi Tahu of \$82,000 (2021: \$105,500).

The Trust has not paid Te Ngāi Tū Ahuriri Rūnanga Inc for the maintenance works performed by Trustee Anglem in connection with his employment by the Rūnanga for the period ending June 2022.(2021 \$4,750)

## **Note 17. Trustee fees**

No other payments have been made to Trustees during the financial year (2021: nil). Trustees payments are made by the governing entities of Te Rūnanga o Ngāi Tahu and the Waimakariri District Council. There are no employment associated costs. There may from time to time be volunteer services rendered. These are not recognised as revenue or expenditure as the trust is unable to reliably measure the fair value of services received .

## **Note 18. Emissions Trading Scheme**

The New Zealand Emissions Trading Scheme (ETS) became law on 28 September 2008 with the passing of the Climate Change Response (Emissions Trading) Amendment Act 2009 (the Act). The Act provides for carbon credits to be allocated to owners of pre- 1990 forest land pursuant to the New Zealand government's Allocation Plan. Te Kohaka O Tuhaitara Trust registered its pre- 1990 land.

Based on the Allocation Plan dated 30 March 2012, Te Kōhaka o Tūhaitara Trust received an allocation of 14,880 carbon credits. The initial tranche of 5,704 units were allocated as an opening balance The identified remaining 9,176 carbon credits were issued in April 2013.

Additionally, under the ETS Te Kōhaka o Tūhaitara Trust will have an obligation to account for any emission released as a consequence of deforestation of pre-1990 land by surrendering credits equal to the extent of that emission. Te Kōhaka o Tūhaitara Trust has no liability for deforestation as at 30 June 2022 (2021: nil).

**Note 19. Events After Balance Date**

In early November 2022 a fire at The Pines Beach destroyed approximate 200 hectares of the park. The fire destroyed the observation platform & various vegetation plantings. Of the initial burnt area some of the plant life is regenerating. An estimate of the value of plants damaged is still to be confirmed.

The Trust signed an agreement to operate the Waikuku Beach holiday park commencing October 2022 until 30 June 2023 after the previous operator lease expired.

The Trust received confirmation from the Minister of Land Information late November 2022 to approve proposed leases at Kairaki. The Minister confirmed that because the leases will be consistent with encumbrance guidelines which prohibit the construction of permanent buildings, industrial & commercial use of the land, the Crown would not be reclaiming ownership of the sections and would not demand 50% net proceeds of income.

There were no other significant events to note for the June 2022 financial year .

**Note 20. Statutory Reporting**

The Local Government Act 2002 requires the Trust to deliver an annual report to its shareholder with the statutory timeframe and make available a report on its operations during the year. Our audit was completed on the 29th May 2023. This is the date at which our opinion is expressed. We acknowledge that our audit was completed later than required under The Local Government Act 2022. This was due to an auditor shortage in New Zealand and the consequential effects of Covid 19.

There has been little impact on the Trust's achievement of its performance targets during the year. The impact on the performance targets are explained in the Service Performance of the annual report.

# STATEMENT OF INTENT: YEAR ENDING 30 JUNE 2022

## STATEMENT OF INTENT

### FOR THE YEAR ENDING 30 JUNE 2022

#### INTRODUCTION

Te Kōhaka o Tūhaitara Trust is a creation of Statute under the Ngāi Tahu (Tūtaepatu Lagoon Vesting) Act 1998, that gave effect to certain provisions of the Deed of 'On Account Settlement', signed on 14 June 1996 by the Crown and Te Rūnanga o Ngāi Tahu as representative of Ngāi Tahu, -

- (a) By vesting Tūtaepatu Reserve in Te Rūnanga o Ngāi Tahu; and
- (b) By providing for the establishment of a recreation reserve at Woodend.

Tūtaepatu Lagoon is defined in Schedule 1 of the Act; and the recreational lands are defined in schedule 2 of the Act.

The Act required the Waimakariri District Council and Te Rūnanga o Ngāi Tahu (The Settlers) to establish a Trust to manage and administer the reserves. By a Deed, dated 31 August 1998, the Settlers established a charitable Trust known as Te Kōhaka o Tūhaitara Trust, whereby the trustees shall be 3 appointed by the Waimakariri District Council and 3 from Te Rūnanga o Ngāi Tahu. The Ngāi Tahu (Tūtaepatu Lagoon Vesting) Act 1998 provides the legal mechanism for this to be achieved.

Te Kōhaka o Tūhaitara Trust is a Council Controlled Organisation (CCO) under the Local Government Act 2002, because the Council appoints half of the trustees.

Accordingly, the Trust must prepare an annual Statement of Intent and meet certain reporting requirements under the Local Government Act.

The purpose of the Statement of Intent is to specify the purpose, direction and objectives of the Trust and thereby providing an accountability mechanism for the operation of the Trust.

#### THE OBJECTS OF THE TRUST

The object of the Trust is to manage and administer the Reserve under the management plan prepared in accordance with the Trust Deed for so long as the Reserve is classified as a Recreation Reserve pursuant to the Reserves Act.

#### NATURE AND SCOPE OF ACTIVITIES

Tūhaitara Coastal Park covers approximately 700ha of land along the coastline from the Waimakariri River mouth to Waikuku Township. Stretching along the coast for 10.5 kilometres it comprises natural features of local, regional, and national importance to the people of New Zealand. As a coastal park, it will provide a range of opportunities to preserve Ngāi Tahu values, retain and enhance biodiversity, and provide recreational and educational opportunities for all people.

The Minister of Conservation has appointed the Trust as a local authority for the purpose of the Reserves Act 1977.

The Trust has commenced implementation of the adopted Management Plan.

The Reserves Act does not apply to the Tūtaepatu Lagoon, although the Tūhaitara Coastal Park and Waikuku Beach Reserves Management Plan does. Part B Waikuku Beach Reserve, which is administered by the Waimakariri District Council, is a separate Reserve but is also subject to the Reserve Management Plan as the land is contiguous.

## **GOVERNANCE ARRANGEMENTS**

The Trust's policies and objectives are detailed in the Tūhaitara Coastal Reserve Management Plan. The Statement of Intent is the Trust's annual work programme aimed at meeting the vision *To create a coastal reserve which is founded on and expresses strong ecological, conservation and cultural values and provides opportunity for compatible recreation and education activities for all people of New Zealand and to uphold the mana of Ngāi Tahu Whanui by protecting and enhancing the mahinga kai values of Tūtaepatu lagoon.*

The Trust is required to meet at least twice per year to provide governance over the Trust's activities, and copies of minutes are distributed to the Settlers. The Trust meets monthly to ensure that the expectations required by the management plan are realised.

All staff, volunteer and contractors working in the Tūhaitara Coastal Park are required to comply with the Te Kōhaka o Tūhaitara Trust Coastal Park Health and Safety Plan.

## OBJECTIVES & PERFORMANCE TARGETS 2021 -2022

All the listed performance targets will be prioritised and evaluated with consideration to the success in obtaining external funding and the needs of our adjoining communities.

The Trust will:

1. ***Manage and administer the Reserve in accordance with the approved Reserve Management Plan.***
2. ***Ensure all reporting mechanisms to the Settlers are timely and within their statutory timeframes.***
3. ***Ensure that the health and safety and employment conditions of Trust staff, contractors, and visitors meet relevant legislation.***
4. ***Ensure concessions for events and other activities on Trust land will have Health and Safety Plans and Public Liability Insurance. (Note: Concessions are not just for events, but can be for ice cream vehicles, coffee vehicles, and research activities; they are a mechanism to control all activities.)***
5. ***Ensure that lease agreements are compatible with the Reserve Management Plan and finalised where necessary to maximise the revenue potential for the Trust.***
6. ***Promote the cultural significance and history of the land. and ensure this is reflected in new programmes.***
7. ***Maximise the opportunities for additional partnerships and sustainable funding to continue with the rehabilitation of Tūhaitara Coastal Park.***
8. ***Develop two performing biota nodes to progress the long-term goal of indigenous coastal forest along the length of the Tūhaitara Park.***
9. ***Continue the rehabilitation of Tūhaitara Coastal Park.***
10. ***Ensure that access and maintenance programmes are in line with strategic plans and priorities and that they are appropriately resourced.***
11. ***Ensure all work programmes and maintenance activities are consistent with the Park's cultural, biodiversity, ecological, and recreation values.***
12. ***Provide and maintain a minimum twenty kilometres of walking, cycling, and bridle trails within the park for recreational purposes.***
13. ***Complete the inclusion of The Pines and Kairaki Beaches regeneration lands into the Tūhaitara Coastal Reserves Management Plan.***
14. ***Complete the inclusion of the Kaitiritiri Ridge and Te Kōhanga Wetlands into Tūhaitara Coastal Reserves Management Plan.***
15. ***Develop a Mahinga Kai access and policy plan.***
16. ***Develop the Te Kōhaka o Tūhaitara Trust - future needs infrastructure plan.***
17. ***Develop a walk, cycle, and bridle trail network plan.***

## **INFORMATION TO BE PROVIDED TO THE SETTLORS**

The Trust shall present:

- A six-monthly report on the Trust's activities shall be provided, in accordance with the Local Government Act 2002, on the financial performance and position and its progress towards the Performance Targets and other Measures contained in the Statement of Intent.
- An Annual Report shall be prepared in accordance with the Local Government Act 2002, and the reporting requirements prescribed from time to time by the Settlers.
- Copies of the minutes of meetings.
- The MOU between the Trust and the WDC sets out the partnership and requirements
- Ngāi Tahu have informed the Trust that it should report directly to Ngāi Tūahuriri Rūnanga which will be done quarterly

## **OTHER REQUIREMENTS**

### **Ratio of Trustee Funds to Total Assets**

The ratio of Trust Funds to Total Assets shall be maintained at a minimum of least 90%.

**Trust Funds** means the retained earnings of the trust as at balance date.

**Total Assets** means all current and non-current assets of the Trust as at balance date.

### **Profits and Financial Reserves to be Distributed**

The Trust will not distribute any profits or financial reserves during the financial year.

### **Interests in Other Organisations**

The Trust will not purchase or accept an ownership interest in any other organisation, without the prior approval of the Settlers.

### **Commercial Value of the Trust**

The Trustees' estimate of the value of the Trust is the level of retained earnings shown in the latest audited financial statements. The Trustees will consider the Trust's value annually as part of the preparation of the Annual Report.

### **Activities the Trust is Seeking Compensation from the Council**

The Council provides administrative support and financial management for the Trust and compensates the three Council appointed trustees with meeting allowances.

From time to time the Trust may request the Council to assist the Trust by contributing to various projects on the Trust land. Other than in these circumstances, there are no activities that the Trust is seeking compensation from the Council, other than for any land leased to the Council, which will be on normal commercial terms and conditions.

### **Accounting Policies**

Refer to Appendix 1

## STATEMENT OF SERVICE PERFORMANCE YEAR ENDED 30 JUNE 2022

### PERFORMANCE MEASUREMENT IN RELATION TO TARGETS AND OBJECTIVES

Tūhaitara Coastal Park can be likened to a Whareniui, providing shelter, a link to ancestors, a place to welcome, a place to nurture and educate, a place of pride and of safety, and a place to feast.

The Poutokomanawa, heart, or main beam is the vision. The four pillars of the vision, culture, environment, education & recreation, are the amo, or vertical supports. The tahuhu, or backbone, is our values. The koruru, or point of the gable, is Tūhaitara, our ancestor. The paepae, or threshold, was the gifting of the lands to the people of New Zealand, and the kuwaha, or front door, is the way we engage with that wider New Zealand community.

Our story continues to evolve as we will carve and decorate the whare maihi, or bargeboards, through intergenerational inclusion.

***Manage and administer the Reserve in accordance with the approved Reserve Management Plan.***

***Complete the inclusion of The Pines and Kairaki Beaches regeneration lands into the Tūhaitara Coastal Reserves Management Plan.***

***Complete the inclusion of the Kaitiritiri Ridge and Te Kōhanga Wetlands into Tūhaitara Coastal Reserves Management Plan.***

Te Kōhaka o Tūhaitara Trust is managing and administering Tūhaitara Coastal Park in accordance with the Reserve Management Plan, 2015-25 Strategic Plan and current Statement of Intent.

During the second quarter of the financial year, the Trust engaged Mahaanui Kurataiao to assist with the updating of the Reserve Management Plan, incorporating the additional reserve and non-reserve lands at The Pines & Kairaki Beaches, and Kaitiritiri Ridge & Te Kohanga Wetlands, Pegasus Town.

The final draft was sent to the Settlor Partners and the Department of Conservation in late January 2022. and was then advertised for public submissions between March 5<sup>th</sup> and May 6<sup>th</sup>, 2022, as per the requirements of the Reserves Act.

There was one submission with the recommendations included into the updated plan.

*The Tūhaitara Coastal Park Reserve Management Plan (Reserve and Non-Reserve Lands) 2022* was approved by the Trustees at their June 1<sup>st</sup>, 2022, meeting.

As Te Kōhaka o Tūhaitara Trust was designated as the administering authority and a local territorial Authority for the purposes of the Reserves Act at its establishment, the Trustees believe section 41.13 of the reserves Act means the adoption of updated Reserve Management Plan by the Trustees at the June meeting, makes it operative from that time.

However, we have forwarded the RMP to the Minister of Conservation for either confirmation of the Trusts position on the plan being operative or approval of the RMP by the Minister.

The Trust also updated our deed by completing the *Deed of Amendment and Restatement of Te Kōhaka o Tūhaitara Trust Deed*.

***Ensure all reporting mechanisms to the Settlers are timely and within their statutory timeframes.***

All required reporting by the Trust during the current financial year have been within the required statutory timeframes.

The Office of the Auditor General advised in July 2021, that the Government had extended the deadline for the completion of the 2020/21 Annual Report to 31 May 2022, due to an auditor shortage in New Zealand and the consequential effects of Covid-19, including lockdowns. The Annual Report was completed on the 26<sup>th</sup> of May 2022.

This resulted in a breach being reported in the Annual Report. Audit NZ addressed this in the cover letter to the Trust along with the audited report, which was added to the published 2020/21 Annual Report.

***Ensure that the health and safety and employment conditions of Trust staff, contractors, and visitors meet relevant legislation.***

All contractors, volunteers, and formal visitors are required to complete a hazard review before working in the park. First aid training was completed during November and all staff have current certification.

The Trust continued to monitor the Government Covid 19 websites to provide a safe environment for staff, volunteers, and visitors, and to comply with Ministry of Health advice.

A Covid 19 vaccine policy and vaccine register were established, along with a rapid antigen testing register.

Documents were updated as required including the staff machinery training register.

The Trust engaged **Wayne's Test & Tag** to complete the annual electrical compliance testing of the Trusts electrical appliances and equipment. This was completed on December 8<sup>th</sup> and the Trust electrical equipment complies.

Staff training included Grow safe chemical handling and chainsaw training, along with task training for brush cutting, chainsaw work, trapping and spraying.

***Ensure concessions for events and other activities on Trust land will have Health and Safety Plans and Public Liability Insurance. (Note: Concessions are not just for events, but can be for ice cream vehicles, coffee vehicles, and research activities; they are a mechanism to control all activities.)***

Several

annual events were cancelled due to the ongoing impact of Covid 19. However, all the events and other activities that took place e.g., school visits, coffee vendor, have had Health & Safety Plans and insurance during the reporting period.

***Ensure that lease agreements are compatible with the Reserve Management Plan and finalised where necessary to maximise the revenue potential for the Trust.***

Lease agreements are compatible with the Reserve Management Plan.



The Trust completed the five-year rent review of the Woodend Beach Holiday Park during this reporting period after delaying it while discussions regarding the camp infrastructure were discussed with WDC staff and the update of the Holiday park Health & Safety Plan was completed.

The lease for farmland at the north end of the park continued to roll over while the Trust decides what its intentions are with the land, along with a timeframe.

The Forestry lease rent review has been on hold for the past few years while discussions have been held with Waimakariri District Council on the future of the forestry assets and their involvement within that activity. This will be resolved during the next financial year and or the rent review will be completed.

***Promote the cultural significance and history of the land. and ensure this is reflected in new programmes.***

The Trust continues to promote the cultural significance of the lands. This is ongoing, however, specific opportunities to promote the cultural significance of the lands have included visits to the park and inclusion into the programs of numerous University, Schools, and community groups including the STEM pilot project being run with UC, Linwood College, and the Trust.

Additionally, the Tūtaepatu & Te Kōhanga Wetlands featured in the Whakaata Mai te Kūrūwai: reflections from the Wetlands exhibition held in the Christchurch City Tūranga Central Library.

This year we again hosted Matariki events with an evening walk around Te Kōhanga Wetlands in conjunction with the Pegasus Residents Group on the Matariki Day public holiday, and a ceremony at the Tūtaepatu Lagoon upper lookout with members of Te Ngāi Tūahuriri Runanga on the Saturday morning of that weekend. These programmes will continue annually.

***Maximise the opportunities for additional partnerships and sustainable funding to continue with the rehabilitation of Tūhaitara Coastal Park.***

The Trust has continued to work with Waimakariri District Council on the Kairaki regeneration lands, with the view to generating income from leasing out the fee simple sections. Considerable progress has been made this year on the draft leases, an expressions of interest process and non-permanent building specifications. Additionally, the Trust has participated actively in the development of draft provisions for the area within the District Plan review.

*Trees that Count* supported our application for natives for The Pines Wetland and we are working with Tānes Tree Trust regarding establishing a totara block on the western side of the lagoon and Te Kohanga wetlands.

Additionally, we were successful in obtaining multi-year funding through ECan's Waitaha Fund and the CWMS Zone Committee for wetland enhancement.

Te Runanga o Ngāi Tahu also increased their support for the rehabilitation of Tūtaepatu Lagoon commencing in the 2022/23 financial year.

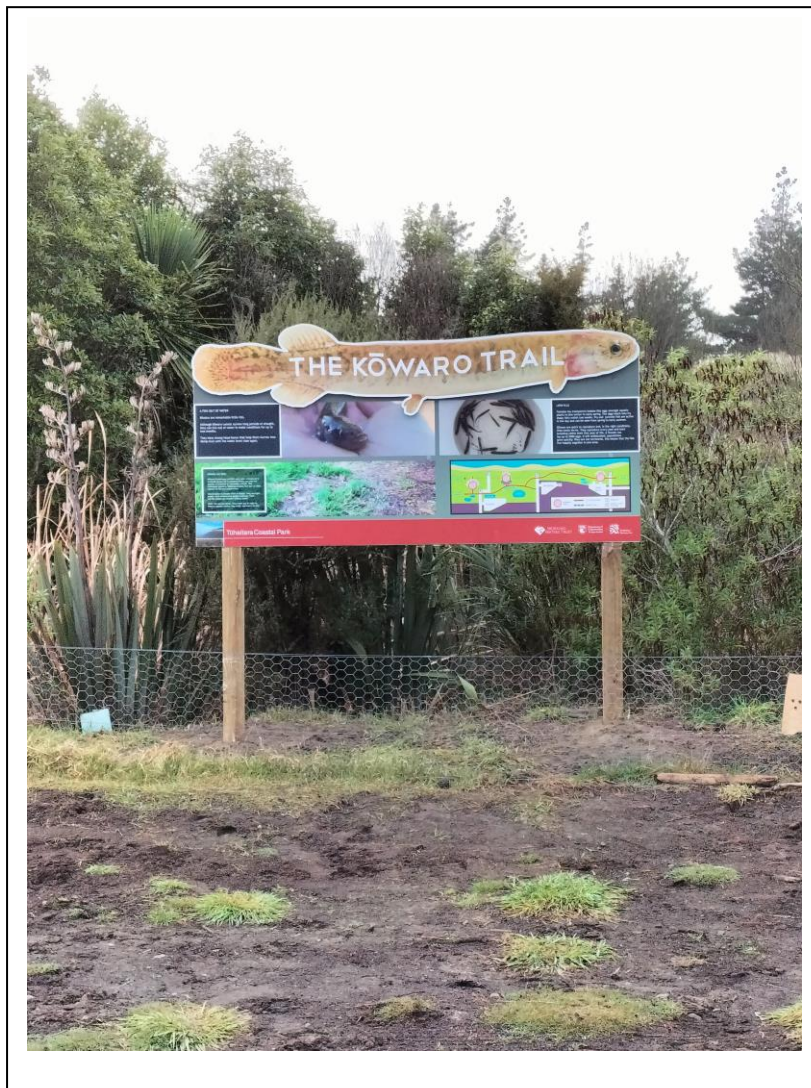
***Develop two performing biota nodes to progress the long-term goal of indigenous coastal forest along the length of the Tūhaitara Park.***

This continues to be a strength of the Trust as we now have a network of sixty-five Biota Nodes.

This year we have established the Patricia Silk Anglem, Nikhil's Node, Piwakawaka extension, Feast for Flight, Matariki nine-star constellation and Driving Miss Daisy NC Biota Nodes. Additionally, we translocated adult Kowaro from View Hill into the U3A, St Josephs and Kaiapoi North Biota Nodes.

There was extensive planting conducted at the Patricia Silk Anglem, Miss Daisy's and Kainga te Kotare Biota Nodes during the year.

Driving Miss Daisy's planting was especially significant as the planting is to offset carbon produced by the franchise and will include annual donations for additional plants.



**Left:** One of the three Kowaro Trail interpretation signs. This one at the *Tamariki of Woodend Biota Node*

***Continue the rehabilitation of Tūhaitara Coastal Park.***

To date we have planted approximately ten thousand native plants during the reporting period at Achilles Parade, Kaitiritiri Ridge, Tiritirimoana Drive, foredunes at Woodend and Pegasus Beaches, the Pines Beach Wetland and the Tūtaepatu Transect.

With the support of our volunteer team, we have also trapped 967 animal pests during the reporting period, taking the total trapped in the park to 4,298 over the life of the program. This continues to influence the increase of native species to the park.

Forestry operations wrapped up in The Pines Beach Wetland after the clean-up caused by the fire in January 2021. We commenced planting around the periphery with native species, added animal pest traps and upgraded the trails, highlighting this significant coastal wetland ecosystem.

Trust Ranger staff and Waiora contractors have completed significant woody weed control at the park biodiversity hotspots of Tūtaepatu Lagoon, the Biota Node network, and Te Kōhanga Wetlands.

***Ensure that access and maintenance programmes are in line with strategic plans and priorities and that they are appropriately resourced.***

All access and maintenance programs are in line with strategic plans and priorities and are appropriately resourced.

***Ensure all work programmes and maintenance activities are consistent with the Park's cultural, biodiversity, ecological, and recreation values.***

All programmes and maintenance activities are consistent with the Park's cultural, biodiversity, ecological, and recreation values.

***Provide and maintain a minimum twenty kilometres of walking, cycling, and bridle trails within the park for recreational purposes.***

The Trust has continued to maintain a minimum of Twenty kilometres of open trails during the reporting period. Additionally, the Trust has upgraded sections of the Tūtaepatu and Pegasus Bay cycle/walkways.

Forestry operations closed the Pegasus Walkway between The Pines and Woodend Beaches in late 2021 and again in 2022. However, it was temporarily opened during the Christmas New Year period to provide holiday access. The trails reopened fully in May 2022 with upgraded surfacing.

We are fortunate to have Waimakariri District Council support to keep the maintain the Pegasus cycle/walkway.

We again received assistance from The Pines & Kairaki Beaches Brigade who assisted with lifting the pine trees along the southern section of the Pegasus Trail, thereby making it easier for walkers, cyclists, and emergency vehicles to traverse.

This year we completed the development of Silk Way, a walking and cycling connection between Woodend Beach Road and Gladstone Road. The trail is named after Tuahiwi kaumatua Patricia Silk Anglem. We also put a connecting trail from the Gladstone Road sewer ponds around the pine block connecting to Silk Way.

Work has continued to update the design of entrance infrastructure to provide greater access. This period also saw the establishment of a working group to re-establish the horse trails after the forestry work had been completed.

***Develop a Mahinga Kai access and policy plan.***

The Trust borrowed fyke nets from the Department of Conservation to complete a follow up tuna (eel) survey in December 2021. This is to ascertain type, size, age so that a sustainable access level can be confirmed before the lifting of the Rahui is considered.

The Trust continued planting rongoa species around Tūtaepatu Lagoon and the Biota Node network including karaka and kawa kawa.

We continue to work with the University of Canterbury on the proposed translocation into the park of species including waikoura/kekewai, freshwater crayfish and this will see the species reintroduced later in 2022.

The Trustees lifted the Rahui to allow a group from Te Pa o Rakaihautu to harvest Raupo under the guidance of Matakiwi Wakefield, Kaitakawaenga Ngā Ratonga Māori. While significant numbers of locals, schools and groups made use of the pa harakeke resources.

Work on the species plan and app was delayed due to Covid related accessibility to key rongoa practitioners.

However, we will be holding a wananga later in 2022 to finalise the policy.

***Develop the Te Kōhaka o Tūhaitara Trust - future needs infrastructure plan.***

A report and broad ideas list were completed and discussed at the February 2021 Trust meeting. This was then work shopped mid-year and detail added to the development of the infrastructure plan.

It was confirmed that the Trustees continue to see Woodend Beach as the location for the Trust due to its central location within the park. Additionally, there is also existing infrastructure within the vicinity, and it is recognized by the wider community as the Trust 'address.'

However, there are issues around localised flooding and more up to date information on climate change that mean the Trust needs to decide whether retreating from our current location to the western side of the park would provide a more resilient location for infrastructure e.g., office/education/research centre.

The Trust engaged with WDC staff and the Pegasus Residents Association to discuss options, during Council's Community Centre consultation. We are also to hold discussions with the Kaiapoi Pa Trustees regarding their infrastructure plans for the Kaitiritiri Ridge in the new financial year.

The Trust will continue to investigate partnerships with other organisations, and groups involved with similar activities. However, the Trust sees the leasing of the Kairaki fee simple sections as its main opportunity to develop the overdue extension of its infrastructure to meet future needs in park management, research, recreation, and education.

***Develop a walk, cycle, and marital trail network plan.***

We have worked closely with Visit Waimakariri to complete our trail network and upgrade district access maps in online and promotional material.

Internally, we have completed our core trail network plan with links to our adjoining communities and beyond. This includes the addition to the network of Silk Way, linking Woodend Beach Road to Gladstone Road. After the forestry block in Gladstone Road is cleared, we will extend this trail to link with the walk/cycle way running on the eastern side of Te Kōhanga Wetlands.



Additionally, we added new walking and bridle trails on the periphery of The Pines Wetland, horses to the east and walkers to the west.

2022 will see the completion of the naming and sign posting of all trail intersections, distance markers and promotion of the cycle network. This has been a job that has been mooted for some time and now overdue.



## Te Awhina i Etahi Atu

The Trust supports external organisations with mātauranga/knowledge or mahi/work, whether formally as with the maintenance of the Kaiapoi Pa or voluntarily e.g., community plantings.

### Kaiapoi Pa

We continue to maintain the Kaiapoi Pa located on the western side of the Kaitititiri Ridge on behalf of the Kaiapoi Pa Trustees. Activities include mowing, brush cutting, woody weed control and litter pick up.

### Huria Reserve

The Trust has been working closely with Waimakariri District Council and Ngāi Tūahuriri Runanga on the development of the Huria Reserve Heritage & Mahinga Kai Area located in Kaiapoi.

The Waimakariri Mahi Tahi Committee made up of Mana Whenua and Council leaders determined that the as the Trust already existed as a successful bicultural organisation, it was the best option to manage and develop the new reserve. The Trust GM is the Chair of the steering group and considerable progress has been made on the design, initial planting, and path network.

A lease for the reserve will be forwarded to the Trustees in the new financial year, for their consideration and sign off.



**Above:** Huria Reserve Opening and community planting 29 May 2022



## Covid 19 Response

The Trust continued to complete monthly updates of the Government advise on the Covid 19 response.

We maintained good practices of recording and hygiene, while maintaining appropriate stock of Personal Protective Equipment. Staff were also instructed to stay at home if feeling unwell.

Regular Rapid Antigen Testing and a register was maintained in line with the Trusts responsibilities as an education provider.



**Left:** Like all organisations, there is an increased focus on personal hygiene, Rats testing and facility cleanliness.

## Research

Tūhaitara Coastal Park continued to be an important site for research. We host research projects & visits, primarily from within University of Canterbury, e.g., International students.

This year, UC Geography 309 students continued their long-term relationship with the park by conducting two research projects,

*The Pines Wetland investigating the positives and negatives of reopening the area to the sea and, The spatial distribution of soil characteristics and topography within the transect at Tūhaitara Coastal Park*

Both reports extend our knowledge of the park and will help us determine future regeneration work.

We offered summer work to the students and two accepted the offer. We have been so impressed that they have stayed on casual contracts.

We supported several University of Canterbury research and teaching projects including a master's Project on Seed Banking, an Insect Biology course and started planning for the translocation of Kekewai (freshwater crayfish) into the Biota Node network with Professor Tammy Steeves.

We also supported Kāhui Ako Kātote Teachers Day and the Cashmere High School History Department.



**Left:** UC Geo 309 students.

**Bottom:** CCC regeneration area rangers visited to see the park progress





## Events

This year the Trust was limited in its ability to run events due to the ongoing Covid pandemic. However, it did hold the following events, which were well supported by the community.

**Art Hike –6 August 2021**

**Volunteer Planting Day – Pines Wetland 4 September 2021**

**Volunteer Trappers Workshop – Te Tai 4 September 2021**

**Volunteer Spinifex Planting - beachside transect 25 September 2021**

**Plant-Life-Cycle- Family guided cycle ride 6 October 2021**

**Plant-Life-Cycle – Adult guided cycle ride 10 October 2021**

**Volunteer planting - UC Snow Sports Biota Node 20 November 2021**

**PAPO orienteers - Woodend Beach 8 January 2022**

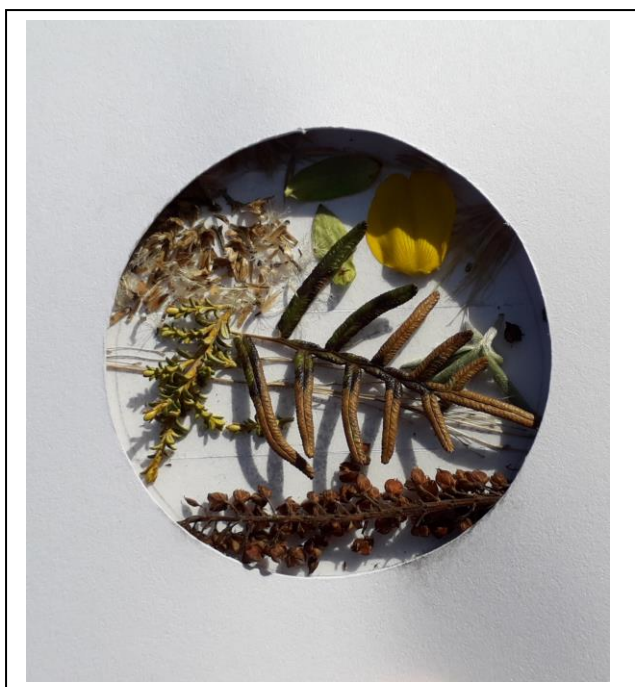
**CCC Libraries/Te Pa o Rakaihautu, Raupo Harvest 18 March 2022**

**Volunteer Planting Day – Huria Reserve Kaiapoi 28 May 2022**

**Volunteer Planting day – Tūtaepatu Transect 19 June**

**Matariki wetland walk 24 June 2022**

**Matariki dawn welcome 25 June 2022**



**Left:** art hike

## Coastal

The Trust continued foredune restoration by planting the 50m Transect frontage by planting fifteen hundred spinifex and five hundred Pingao plants for this area and the existing sites at Pegasus and Woodend Beaches.

For the first time, the Trust was contracted over the Summer months to carry our patrols on the beaches by ourselves.

This was well received by beach goers and publicised the role that the Trust ranger staff with the Northern Pegasus Bay.

We continue to work closely with ECan ranger staff and the NZ Coastal Restoration Trust, particularly their Chair Greg Bennett and technical advisors David and Michael Bergin.



**Photos:** Rangiora High Leos and (below) CVNZ students plant spinifex & Pingao.

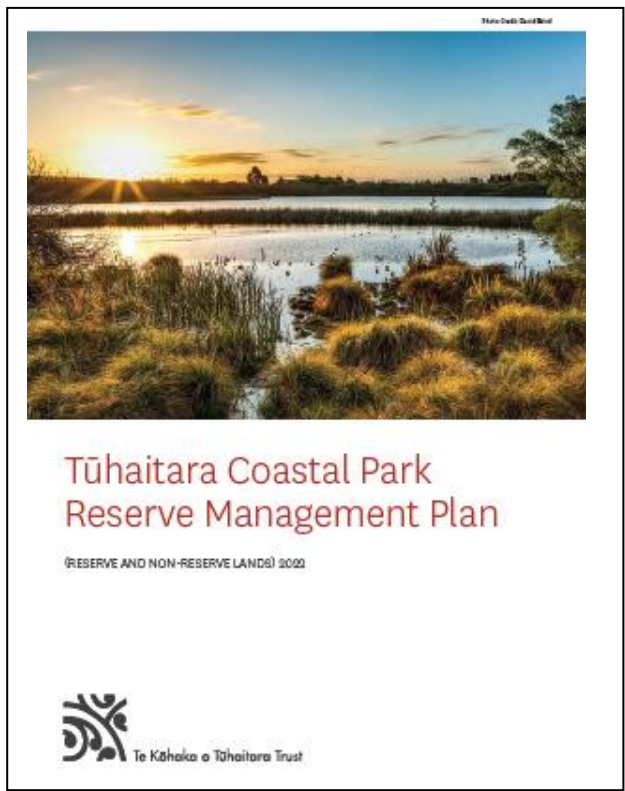


# Gallery



**Top:** Zeta, Emily, David & Dan, summer team.

**Bottom:** The Reserve Management Plan was updated





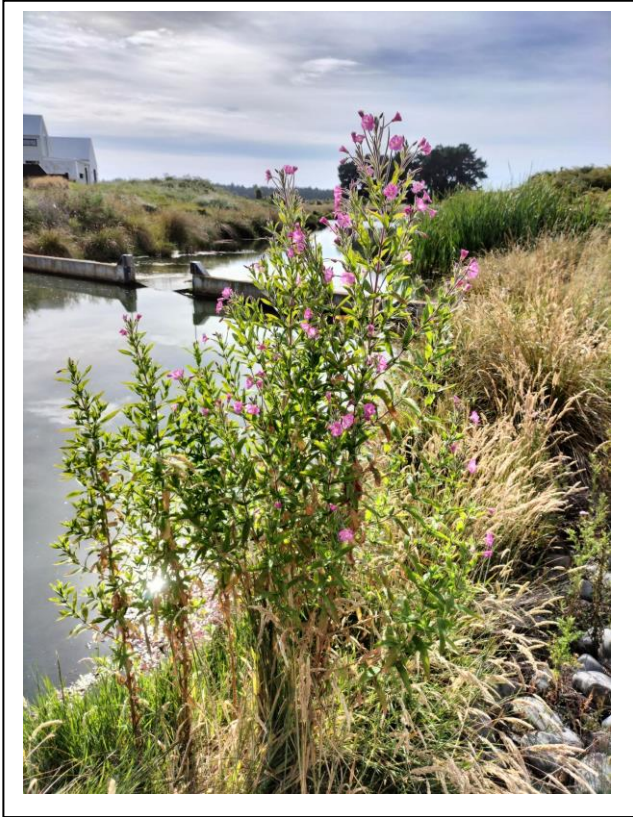


**Above:** Students from Te Pa o Rakaihautu harvest Raupo



**Below:** Serious dog poo issues around the park





**Top:** We continued our Giant Willowherb eradication

**Below:** Mulching work on Silk Way







**Top:** Logging at Gladstone Road

**Middle:** Tuna survey in the Waiora Stream

**Bottom:** A full rain gauge reinforces our uncommonly wet summer



**WAIMAKARIRI DISTRICT COUNCIL****REPORT FOR DECISION**

**FILE NO and TRIM NO:** GOV-01-15, FIN-01 / 230223024574

**REPORT TO:** Audit & Risk Committee

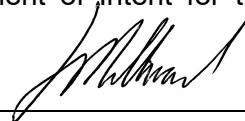
**DATE OF MEETING:** 14 March 2023

**AUTHOR(S):** Jeff Millward, General Manager Finance & Business Support

**SUBJECT:** Te Kōhaka ō Tuhaitara Trust - Statement of Intent for the Year ending 30 June 2024

**SIGNED BY:**  
(for Reports to  
Council, Committees  
or Boards)

\_\_\_\_\_  
Department Manager



\_\_\_\_\_  
Chief Executive

## 1. **SUMMARY**

- 1.1. The purpose of this report is to present the Statement of Intent (SOI) for Te Kōhaka ō Tuhaitara Trust (TKTT) for the year ending 30 June 2024 for consideration by the Audit and Risk Committee.
- 1.2. Under its delegation the Audit and Risk Committee considers the SOI and provides any comments that it wishes the Trustees to consider in the SOI and any other information in relation to the CCOs.
- 1.3. TKTT is required to consider the comments from Shareholders (Council & Ngai Tahu) within two months of the 1 March and deliver the completed SOI to the Shareholders on or before 30 June each year. The SOI was received from TKTT on the 1 February 2023.
- 1.4. Catherine McMillan (Chairperson) will attend the meeting to provide a presentation and speak to the report.

### Attachments:

- i. Extracts from Schedule 8 Local Government Act 2002
- ii. Draft Statement of Intent for Te Kōhaka ō Tuhaitara Trust for the year ending 30 June 2024 (TRIM 230118005907)

## 2. **RECOMMENDATION**

**THAT** the Audit & Risk Committee:

- (a) **Receives** report N° 230223024574.
- (b) **Receives** the Statement of Intent for Te Kōhaka ō Tuhaitara Trust for the year ending 30 June 2024 (TRIM 230118005907)

- (c) **Notes** that under the Local Government Act 2002, the Audit and Risk Committee may request Te Kōhaka ò Tuhaitara Trust to make changes to the Statement of Intent. Te Kōhaka ò Tuhaitara Trust would consider these changes requested and re-present the Statement of Intent prior to the 30 June.
- (d) **Recommends** retaining item 14 and 16 from the 2022/23 Statement of Intent for Te Kōhaka ò Tuhaitara Trust

### 3. **BACKGROUND**

- 3.1. TKTT is a Council Controlled Organisations (CCOs) as determined under the Local Government Act (LGA), as the Council appoints 50% or more of the Trustees.
- 3.2. Under section 64 of the LGA, the CCO must have a Statement of Intent that complies with clauses 9 and 10 of Schedule 8, provided in section 7.2 of this report.
- 3.3. One of the principal objectives of a control-controlled organisation is to achieve the objectives of its shareholder Council, as specified in the Statement of Intent.

### 4. **ISSUES AND OPTIONS**

- 4.1. The Trust provided the draft SOI for comment and a business case to support the Strategic direction of TKTT that encompasses Kairaki, Pines Beach and the Eastern and Western Conservation Management areas.
- 4.2. The purpose of a SOI is to:
- state publicly the activities and intentions of a council-controlled organisation for the year and the objectives to which those activities will contribute; and*
  - provide an opportunity for Council, being a shareholder, to influence the direction of the organisation; and*
  - provide a basis for the accountability of the directors to their shareholders for the performance of the organisation.
- 4.3. The following changes are recommended to the draft SOI from the 2022/23 SOI which are:

Remove Item 14	<b><i>Finalise plans for the development of a new Trust office/education facility,</i></b> as this should be confirmed by 30 June 2023
Remove Item 16	<b><i>Commence the leasing of the Kairaki Beach fee simple sections</i></b> as this should have been completed by 30 June 2023.
Add Item 14	Move into a fit for purpose Trust office and education facility.
Add Item 16	Finalise the design and commence the installation of 'our stories' interpretive signage and art features at key cultural and environmental sites.

Staff recommend keeping items 14 and 16 as it is likely these items will still be progressing.



- 4.4. The Audit and Risk committee have the option to:
- 4.4.1. Accept the SOI as presented;
- 4.4.2. Request TKTT to consider amending the SOI, in which case TKKT would consider these changes and is required to under the Act to represent the SOI to Council prior to 30 June;
- 4.5. The Management Team has reviewed this report and supports the recommendations.

## 5. **COMMUNITY VIEWS**

### 5.1. **Mana whenua**

Not specifically sought, however the Statement of Intent is provided by the Trust to Te Runanga o Ngāi Tahu who is the other settlor.

### 5.2. **Groups and Organisations**

There are groups and organisations likely to have an interest in the subject matter of this report and the Trust engage directly with these entities in relation to the services provided and work programme.

### 5.3. **Wider Community**

The objectives and measures are reported within annual plans and the draft LTP/Annual Plans to be adopted in June and are reported to within the Annual Report.

## 6. **OTHER IMPLICATIONS AND RISK MANAGEMENT**

### 6.1. **Financial Implications**

The Council has budget provision in the 2023/24 Annual Plan totalling \$273,390 which is a 5.1% increase on 2022/23 consisting of:

<b>Activity</b>	<b>2022/23 Budget</b>	<b>2023/24 Budget</b>
Operating Grant, including audit fees (140.100.2410)	219,120	224,160
Directors insurance (135.332.2312)	5,860	6,170
Meeting fees (135.332.2465)	2,960	3,030
Lease – Camp (163.738.2391)	11,010	18,450
Lease – Forestry (167.532.2332)	21,090	21,580
Total	260,040	273,390

The Council also provides for the accounting, payroll and administrative services for the Trust. Included in the above is audit fees, rates and software costs that are paid directly on behalf of the Trust.

### 6.2. **Sustainability and Climate Change Impacts**

The recommendations in this report do have sustainability and/or climate change impacts. The work that TKTT undertake directly impacts positively.

### 6.3. Risk Management

The Key Assumptions and Risks determined within the LTP have been used as the underlying basis in preparation of the AP.

## 7. CONTEXT

### 7.1. Consistency with Policy

This matter is not a matter of significance in terms of the Council's Significance and Engagement Policy.

### 7.2. Authorising Legislation

Local Government Act specifies the requirements of a Council Controlled Organisation (CCO) accountability and reporting to the Council. Key extracts are provided in Attachment 2 from Schedule 8 of the Local Government Act 2002:

### 7.3. Consistency with Community Outcomes

The work of Te Kohaka o Tuhaitara Trust contributes to the outcomes and are provided within the Council's annual plan that:

- Public spaces and facilities are plentiful, accessible and high quality;
- There are wide ranging activities for enjoying the outdoors;
- Public Organisations give effect to the spirit of the Treaty of Waitangi;
- The community's cultures, arts and heritage are conserved and celebrated;
- People have a wide ranging opportunities for learning and being informed;
- People are friendly and caring, creating a strong sense of community in our district;
- There are wide ranging opportunities for people to contribute to the decision-making by public organisations that affects our District.

### 7.4. Delegations

The Audit and Risk Committee has the jurisdiction to "review annually draft performance agreements, including Statement of Corporate Intent of the Council-controlled organisations and recommend adoption to Council" (Delegation S-DM 1022).

Jeff Millward  
General Manager Finance & Business Support

### 1 Purpose of statement of intent

The purpose of a statement of intent is to—

- (a) state publicly the activities and intentions of a council controlled organisation for the year and the objectives to which those activities will contribute; and
- (b) provide an opportunity for shareholders to influence the direction of the organisation; and
- (c) provide a basis for the accountability of the directors to their shareholders for the performance of the organisation.

### 2 Statements of intent for council-controlled organisations

The board of a council-controlled organisation must deliver to its shareholders a draft statement of intent on or before 1 March each year.

### 3 Completion of statements of intent

The board must—

- (a) consider any comments on the draft statement of intent that are made to it within 2 months of 1 March by the shareholders or by any of them; and
- (b) deliver the completed statement of intent to the shareholders on or before 30 June each year.

### 4 Modifications of statements of intent by board

The board may, by written notice, modify a statement of intent at any time if the board has first—

- (a) given written notice to the shareholders of the proposed modification; and
- (b) considered any comments made on the proposed modification by the shareholders or by any of them within—
  - (i) 1 month after the date on which the notice under paragraph (a) was given; or
  - (ii) any shorter period that the shareholders may agree.

### 5 Modifications of statements of intent by resolution of shareholders

(1) Despite any other provision of the Act or of the constitution of any council-controlled organisation, the shareholders of a council-controlled organisation may, by resolution, require the board to modify the statement of intent by including or omitting any provision or provisions of the kind referred to in clause 9(1)(a) to (i), and any board to whom notice of the resolution is given must comply with the resolution.

(2) Before giving notice of the resolution to the board, the shareholders must consult the board concerned as to the matters to be referred to in the notice.

6 Statement of intent required if exemption granted under section 7 revoked. If an exemption granted under section 7 is revoked, the council-controlled organisation must,—

- (a) if there is more than 6 months remaining in the financial year, prepare a statement of intent for that financial year; or
- (b) if there is not more than 6 months remaining in the financial year, prepare a statement of intent for the following financial year.

### 7 Obligation to make statements of intent available

A completed statement of intent and each modification that is adopted to a statement of intent must be made available to the public by the board within 1 month after the date on which it is delivered to the shareholders or adopted, as the case may be.

### **8 Savings of certain transactions**

*A failure by a council-controlled organisation to comply with any provision of this schedule or with any provision in a statement of intent does not affect the validity or enforceability of any deed, agreement, right, or obligation entered into, obtained, or incurred by that organisation.*

### **9 Contents of statements of intent**

*A statement of intent must, to the extent that is appropriate given the organisational form of the council-controlled organisation, specify for the group comprising the council-controlled organisation and its subsidiaries (if any), and in respect of the financial year immediately following the financial year in which it is required by clause 3(b) to be delivered and each of the immediately following 2 financial years, the following information:*

- (a) the objectives of the group; and*
  - (b) a statement of the board's approach to governance of the group; and*
  - (c) the nature and scope of the activities to be undertaken by the group; and*
  - (d) the ratio of consolidated shareholders' funds to total assets, and the definitions of those terms; and*
  - (e) the accounting policies of the group; and*
  - (f) the performance targets and other measures by which the performance of the group may be judged in relation to its objectives; and*
  - (g) an estimate of the amount or proportion of accumulated profits and capital reserves that is intended to be distributed to the shareholders; and*
  - (h) the kind of information to be provided to the shareholders by the group during the course of those financial years, including the information to be included in each half-yearly report (and, in particular, what prospective financial information is required and how it is to be presented); and*
  - (i) the procedures to be followed before any member or the group subscribes for, purchases, or otherwise acquires shares in any company or other organisation; and from any local authority (whether or not the local authority has agreed to provide the compensation); and*
  - (k) the board's estimate of the commercial value of the shareholders' investment in the group and the manner in which, and the times at which, that value is to be reassessed; and*
  - (l) any other matters that are agreed by the shareholders and the board.*
- (2) If a council-controlled organisation has undertaken to obtain or has obtained compensation from its shareholders in respect of any activity, this undertaking or the amount of compensation obtained must be recorded in—*
- (a) the annual report of the council-controlled organisation; and*
  - (b) the annual report of the local authority.*
- (3) Any financial information, including (but not limited to) forecast financial information, must be prepared in accordance with generally accepted accounting practice.*

**DRAFT STATEMENT OF INTENT  
FOR THE YEAR ENDING 30 JUNE 2024**

**INTRODUCTION**

Te Kōhaka o Tūhaitara Trust is a creation of Statute under the Ngāi Tahu (Tūtaepatu Lagoon Vesting) Act 1998, that gave effect to certain provisions of the Deed of 'On Account Settlement', signed on 14 June 1996 by the Crown and Te Runanga o Ngāi Tahu as representative of Ngāi Tahu, -

- (a) By vesting Tūtaepatu Reserve in Te Runanga o Ngāi Tahu; and
- (b) By providing for the establishment of a recreation reserve at Woodend.

Tūtaepatu Lagoon is defined in Schedule 1 of the Act; and the recreational lands are defined in schedule 2 of the Act.

The Act required the Waimakariri District Council and Te Runanga o Ngāi Tahu (The Settlers) to establish a Trust to manage and administer the reserves. By a Deed, dated 31 August 1998, the Settlers established a charitable Trust known as Te Kōhaka o Tūhaitara Trust, whereby the trustees shall be 3 appointed by the Waimakariri District Council and 3 from Te Runanga o Ngāi Tahu. The Ngāi Tahu (Tūtaepatu Lagoon Vesting) Act 1998 provides the legal mechanism for this to be achieved.

Te Kōhaka o Tūhaitara Trust is a Council Controlled Organisation (CCO) under the Local Government Act 2002, because the Council appoints half of the trustees.

Accordingly, the Trust must prepare an annual Statement of Intent and meet certain reporting requirements under the Local Government Act.

The purpose of the Statement of Intent is to specify the purpose, direction and objectives of the Trust and thereby providing an accountability mechanism for the operation of the Trust.

**THE OBJECTS OF THE TRUST**

The object of the Trust is to manage and administer the Reserve under the management plan prepared in accordance with the Trust Deed for so long as the Reserve is classified as a Recreation Reserve pursuant to the Reserves Act.

**NATURE AND SCOPE OF ACTIVITIES**

Tūhaitara Coastal Park covers approximately 575ha of land along the coastline from the Waimakariri River mouth to Waikuku Township. Stretching along the coast for 10.5 kilometres it comprises many natural features of local, regional and national importance to the people of New Zealand. As a coastal park it will provide a range of opportunities to preserve Ngāi Tahu values, retain and enhance biodiversity, and provide recreational and educational opportunities for all people.

The Minister of Conservation has appointed the Trust as a local authority for the purpose of the Reserves Act 1977.

The Trust has commenced implementation of the adopted Management Plan.

The Reserves Act does not apply to the Tūtaepatu Lagoon, although the Tūhaitara Coastal Park and Waikuku Beach Reserves Management Plan does. Part B Waikuku Beach Reserve, which is administered by the Waimakariri District Council, is a separate Reserve but is also subject to the Reserve Management Plan as the land is contiguous.

## **GOVERNANCE ARRANGEMENTS**

The Trust's policies and objectives are detailed in the Tūhaitara Coastal Reserve Management Plan. The Statement of Intent is the Trust's annual work programme aimed at meeting the vision *To create a coastal reserve which is founded on and expresses strong ecological, conservation and cultural values and provides opportunity for compatible recreation and education activities for all people of New Zealand and to uphold the mana of Ngai Tahu Whanui by protecting and enhancing the mahinga kai values of Tūtaepatu lagoon.*

The Trust is required to meet at least twice per year to provide governance over the Trust's activities, and copies of minutes are distributed to the Settlers. The Trust meets monthly to ensure that the expectations required by the management plan are realised.

All staff, volunteer and contractors working in the Tūhaitara Coastal Park are required to comply with the Te Kōhaka o Tūhaitara Trust Coastal Park Health and Safety Plan.

## OBJECTIVES & PERFORMANCE TARGETS 2023 -2024

All of the listed performance targets will be prioritised and evaluated with consideration to the success in obtaining external funding and the needs of our adjoining communities.

The Trust will:

1. Manage and administer the Reserve in accordance with the approved Reserve Management Plan.
2. Ensure all reporting mechanisms to the Settlers are timely and within their statutory timeframes.
3. Ensure that the health and safety and employment conditions of Trust staff, contractors, and visitors meet relevant legislation.
4. Ensure concessions for events and other activities on Trust land will have Health and Safety Plans and Public Liability Insurance. (Note: Concessions are not just for events, but can be for ice cream vehicles, coffee vehicles, and research activities; they are a mechanism to control all activities.)
5. Ensure that lease agreements are compatible with the Reserve Management Plan and finalised where necessary to maximise the revenue potential for the Trust.
6. Promote the cultural significance and history of the land. and ensure this is reflected in new programmes.
7. Maximise the opportunities for additional partnerships and sustainable funding to continue with the rehabilitation of Tūhaitara Coastal Park.
8. Develop two performing biota nodes to progress the long-term goal of indigenous coastal forest along the length of the Tūhaitara Park.
9. Continue the rehabilitation of Tūhaitara Coastal Park.
10. Ensure that access and maintenance programmes are in line with strategic plans and priorities and that they are appropriately resourced.
11. Ensure all work programmes and maintenance activities are consistent with the Park's cultural, biodiversity, ecological, and recreation values.
12. Provide and maintain a minimum 20 kilometres of walking, cycling, and bridle trails within the park for recreational purposes.
13. Move into a fit for purpose Trust office and education facility.
14. Develop two additional foredune restoration sites
15. Finalise the design and commence the installation of 'our stories' interpretive signage and art features at key cultural and environmental sites.

## OBJECTIVES & PERFORMANCE TARGETS 2022 -2023 HURIA RESERVE

1. Complete the installation of the pathway network
2. Order plants for 2023 Spring and 2024 Autumn plantings
3. Plant **1000**m<sup>2</sup> forest wetland species
4. Commence installation of interpretive signage and materials,

## **INFORMATION TO BE PROVIDED TO THE SETTLORS**

The Trust shall present:

- A six monthly report on the Trust's activities shall be provided, in accordance with the Local Government Act 2002, on the financial performance and position and its progress towards the Performance Targets and other Measures contained in the Statement of Intent.
- An Annual Report shall be prepared in accordance with the Local Government Act 2002, and the reporting requirements prescribed from time to time by the Settlers.
- Copies of the minutes of meetings.
- The MOU between the Trust and the WDC sets out the partnership and requirements
- Ngāi Tahu have informed the Trust that it should report directly to Ngāi Tūahuriri Runanga which will be done quarterly

## **OTHER REQUIREMENTS**

### **Ratio of Trustee Funds to Total Assets**

The ratio of Trust Funds to Total Assets shall be maintained at a minimum of least 90%.

**Trust Funds** means the Trust equity of the trust as at balance date.

**Total Assets** means all current and non-current assets of the Trust as at balance date.

### **Profits and Financial Reserves to be Distributed**

The Trust will not distribute any profits or financial reserves during the financial year.

### **Interests in Other Organisations**

The Trust will not purchase or accept an ownership interest in any other organisation, without the prior approval of the Settlers.

### **Commercial Value of the Trust**

The Trustees' estimate of the value of the Trust is the level of Trust equity shown in the latest audited financial statements. The Trustees will consider the Trust's value annually as part of the preparation of the Annual Report.

### **Activities the Trust is Seeking Compensation from the Council**

The Council provides administrative support and financial management for the Trust and compensates the three Council appointed trustees with meeting allowances.

From time to time the Trust may request the Council to assist the Trust by contributing to various projects on the Trust land. Other than in these circumstances, there are no activities that the Trust is seeking compensation from the Council, other than for any land leased to the Council, which will be on normal commercial terms and conditions.

### **Accounting Policies**

Refer to Appendix 1



**Appendix 1****STATEMENT OF ACCOUNTING POLICIES****REPORTING ENTITY AND STATUTORY BASE**

Te Kōhaka o Tūhaitara Trust is a Trust established to manage and administer the Recreation Reserve contained in the deed of interest of Ngāi Tahu Whanau and other New Zealanders in terms of the Reserves Act 1977.

The financial statements will be prepared in accordance with New Zealand Generally Accepted Accounting Practice.

**MEASUREMENT SYSTEM**

The accounting principles recognised as appropriate for the measurement and reporting of financial performance and financial position on a historical cost basis are followed by the Trust.

**ACCOUNTING POLICIES**

The following specific accounting policies that materially affect the measurement of financial performance and financial position are applied:

**(a) Fixed Assets**

Fixed assets are recorded at valuation deemed appropriate at the time of transfer, by Quotable Value New Zealand. Valuation was based on a fair market value. Depreciation is recognised in the Statement of Financial Performance on a straight line basis over the estimated life of each part of an item of property, plant and equipment. The estimated useful life for the current and comparative periods are as follows:

Property, plant and equipment 3-40 years.

**(b) Goods and Services Tax (GST)**

The Trust is registered for GST. The financial statements are prepared exclusive of GST, with the exception of receivables and payables, whose invoices include GST.

**(c) Receivables**

Receivables are stated at expected realisable value, after a provision (if any) for doubtful balances.

**(d) Reduced Disclosure Regime**

The Trust qualifies for Reduced Disclosure Reporting. Full advantage will be taken of all Reduced Disclosure reporting exemptions.

**CHANGES IN ACCOUNTING POLICIES**

There have been no changes in accounting policies.

**WAIMAKARIRI DISTRICT COUNCIL****REPORT FOR INFORMATION**

**FILE NO and TRIM NO:** EXC-08-03/TRIM No. 230726112923

**REPORT TO:** AUDIT & RISK COMMITTEE

**DATE OF MEETING:** 8 August 2023

**AUTHOR(S):** Helene Street, Corporate Planner

**SUBJECT:** Non-Financial Performance Measures for the year ended 30 June 2023

**ENDORSED BY:**  
(for Reports to Council, Committees or Boards)

\_\_\_\_\_

General Manager

\_\_\_\_\_

  
Chief Executive

**1. SUMMARY**

- 1.1. This report provides Audit & Risk Committee with the results of the Long Term Plan 2021-2031 non-financial performance measures, for the 2022/23 financial year.
- 1.2. These non-financial performance measures provide an overview of Council's performance against key indicators across the various functions of Council including community leadership, community services, council-controlled organisations, earthquake recovery and regeneration, infrastructure services and property management.
- 1.3. This report also provides an overview and commentary related to the 2022/23 operating environment, and various external factors that have had an influence on the achievement of targets at some level.
- 1.4. The first table below provides a summary of non-financial performance against the 111 targets for the 2022/23 financial year in relation to the 2021/22 financial year. The second table provides a 2022/23 quarter by quarter performance comparison of the same 111 targets.
- 1.5. 80 of the 111 measures were met or within 5% of the performance target for the year. The performance has been affected by the ongoing effects from covid, resourcing issues and extreme weather events.

**Year on Year Comparison**

Performance Rating	2021/22 Full Year	%	2022/23 Full Year	%
Target Met	69	<b>62%</b>	74	<b>67%</b>
Target Not Met	41	<b>37%</b>	37	<b>33%</b>
Too early	1	<b>1%</b>	0	<b>0%</b>
<b>Total Performance Measures</b>	<b>111</b>	<b>100%</b>	<b>111</b>	<b>100%</b>

**Note:** Council Units collectively report against 111 non-financial performance indicators as shown in the above table. The attached and associated Quarterly Summary Report includes two measures (one related to wastewater, and one related to water supply) that collectively have ten sub measures that do not automatically appear in the summary report. However, the table above does reflect the assessment of all 111 measures and sub measures.

### Quarter-by-Quarter Comparison

	Q1		Q2		Q3		Q4	
Performance Rating	#	%	#	%	#	%	#	%
Target Met	67	61%	71	64%	66	59%	74	67%
Target Not Met	36	32%	38	34%	42	38%	37	33%
Too early	8	7%	2	2%	0	0%	0	0%
<b>Total Performance Measures</b>	<b>111</b>	<b>100%</b>	<b>111</b>	<b>100%</b>	<b>111</b>	<b>100%</b>	<b>111</b>	<b>100%</b>

#### Attachments:

- i. *Non-Financial Performance Measures Activities Report as at 30 June 2023* TRIM No. 230726112914

## **2. RECOMMENDATION**

**THAT** the Audit & Risk Committee:

- (a) **Receives** report No. EXC-08-03/TRIM No. 230726112923
- (b) **Notes** 67% of performance measures for the 2022/23 financial year were achieved, and 33% were not achieved.
- (c) **Notes** 6 of the 37 measures that did not meet target were within 5% of being achieved.
- (d) **Notes** that a number of operational environment circumstances cited in the commentary within the attached report have been summarised within section four of this report.
- (e) **Notes** all measures have been reviewed and incorporated in the 2021-2031 LTP.

## **3. BACKGROUND**

- 3.1. The *Local Government Act 2002* (LGA) requires that Council reports on progress of its measures, which are provided to the Committee quarterly and will be audited in the 2022/23 Annual Report.
- 3.2. The 2022/23 financial year is the second year of the 2021-2031 Long Term Plan (LTP), adopted by Council in June 2021. The attached report includes details of each measure, and provides commentary related to the corresponding results.
- 3.3. The commentary within the attached report also identifies reasons for those measures that were not achieved, and the actions required to ensure the target is achieved going forward.

- 3.4. In 2022 changes to the Public Benefit Entity Financial Reporting Standard 48 (PBE FRS 48) were made. The PBE FRS 48 establishes principles and requirements for an entity to present service performance information that is useful for accountability and decision-making purposes in a general-purpose financial report.
- 3.5. The changes to the standard, along with Audit NZ advice relating to strengthening of our existing performance measures, led to a high-level review of all 111 Council performance measures to ensure they were meaningful and being measured reliably. Audit NZ advice also highlighted that measures could not be changed, only have further context provided to highlight how they are measured and where the evidence comes from.
- 3.6. Through the review, each measure was assessed using the following criteria questions:
  - a. Could it be accurately measured.
  - b. What evidence was used to demonstrate/establish the result.
  - c. Was any further narrative was required to clarify or explain the results.
- 3.7. The review resulted in four measures having further narrative added to provide more context. The review was carried out by Strategy and Business Unit staff and was supported by staff from the Finance Team.

#### **4. ISSUES AND OPTIONS**

##### **Current Operating Environment**

- 4.1. As an organisation, Council is facing human resource constraints driven by the current low levels of unemployment and an immigration policy reset that makes it harder to employ skilled migrants. Concurrently, housing and other inflationary pressures are working in tandem to drive record levels of migration of NZ citizens, particularly for young people with a higher level of education and skills. This is already leading to a net outflow of skilled workers and is likely to further intensify the current shortage of skilled workers. Local Government sector reforms also provide uncertainty for Council employees, who in an 'employees market' are presented with more employment opportunities. These various factors have resulted in staff attrition rates climbing from about 5% two years ago, to around 15.97% presently. The Waimakariri District Council is not alone in facing challenges to find and retain suitably qualified staff, contractors and consultants providing services to Council also report resourcing issues.

##### **Central Government Reform Programme**

- 4.2. Central Government has numerous policy reviews and reforms underway that have and will continue to have significant impact on Council's work and service delivery. Over the last financial year, significant staff resource has been allocated to understanding, responding to, and managing the impacts of reform programmes such as Three Waters, Climate Change, Housing and Urban Development, the Future for Local Government, Emergency Management, Solid Waste and Recycling etc.
- 4.3. The operating challenges identified above, along with others, will continue to have an impact on Council operations for the foreseeable future. While there is significant thought going into mitigation and management of future impacts, the compounding effect of multiple and simultaneous significant external environment factors, influences priorities and how resources are directed, and results for this quarter non-financial performance indicators have reflected this.

4.4. The Management Team/CEO has reviewed this report and support the recommendations.

## **5. COMMUNITY VIEWS**

### **5.1. Mana whenua**

Te Ngāi Tūāhuriri hapū are likely to be affected by, or have an interest in the subject matter of this report. Council service provision and programme delivery will have an impact on all of the community, and members of Te Ngāi Tūāhuriri hapū, like others, will be interested in the delivery of significant Council activities.

### **5.2. Groups and Organisations**

There are a variety of groups and organisations likely to be affected by, or to have an interest in the subject matter of this report. As above, the delivery of Council services and programmes often has an impact on groups and organisations within the District, and the level of specific interest and/or effect of any Council service will be related to the specific nature of that group/organisation.

### **5.3. Wider Community**

The wider community is likely to be affected by, or to have an interest in the subject matter of this report. As noted with groups and organisations, the delivery of Council services and programmes often has an impact on the wider community, and the level of that specific interest and/or effect will differ across the community.

## **6. OTHER IMPLICATIONS AND RISK MANAGEMENT**

### **6.1. Financial Implications**

There are no financial implications of the decisions sought by this report. Work that is monitored and reported on through the non-financial performance indicators is funded through the individual workstreams within each department and reported against through the normal programme and project reporting mechanisms.

### **6.2. Sustainability and Climate Change Impacts**

The recommendations in this report do not have direct sustainability and/or climate change impacts. However, a number of climate change and sustainability programmes of work currently underway will result in potential changes to the way services and work programmes are delivered in the future, to ensure climate change objectives and responsibilities of Council are met.

### **6.3 Risk Management**

There are no risks arising from the adoption of the recommendations in this report.

### **6.4 Health and Safety**

There are no health and safety risks arising from the adoption of the recommendations in this report.

## **7. CONTEXT**

### **7.1. Consistency with Policy**

This matter is not a matter of significance in terms of the Council's Significance and Engagement Policy.

### **7.2. Authorising Legislation**

Local Government Act 2002 (LGA)

### **7.3. Consistency with Community Outcomes**

As this report relates to non-financial performance measures across the significant activities Council delivers, all of the Council's Community Outcomes are relevant to the actions arising from recommendations in this report.

#### 7.4. **Authorising Delegations**

The Audit & Risk Committee, holds delegation to approve quarterly monitoring of the non-financial components of the Annual Plan and Annual Report.

Helene Street  
CORPORATE PLANNER





APRIL TO JUNE 2023  
(QUARTER FOUR OF THE 2022-2023 FINANCIAL YEAR)

## QUARTERLY NON-FINANCIAL KPI EPORT



**WAIMAKARIRI**  
DISTRICT COUNCIL



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## Significant Activities – Executive Summary

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There are a total of 111 Non-Financial Key Performance Measures in the 2021 – 2031 Long Term Plan. Results for all Activities appear in this report under the major headings in the Service Delivery section of the Long Term Plan.

The report lists all the measures along with the Target, Result, Status and Comments. Depending on the result, the measures are assigned a status as follows:

-  Target Met (met or exceeded target)
-  Almost Met Target (within 5% of target)
-  Target Not Met (greater than 5% of target)
-  To Early (measure is still to be calculated across the district for end of year or the work has not yet commenced)

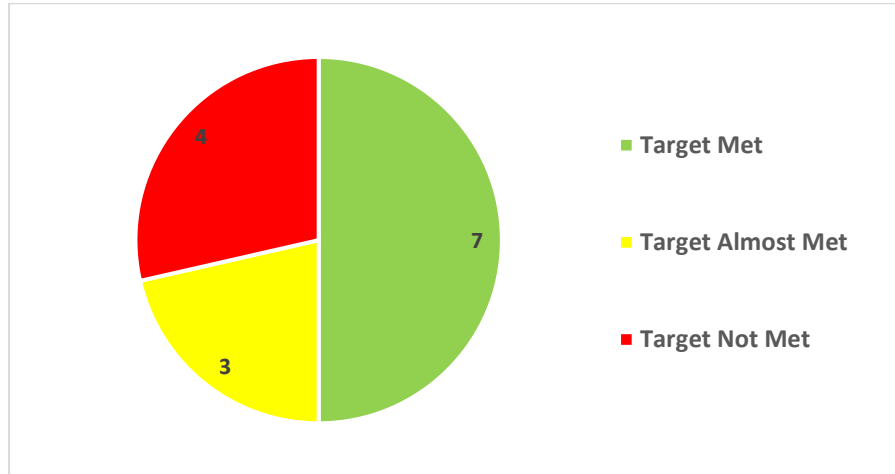
Results for this quarter show:

- 74 measures met target (67%)
- 37 measures did not meet target (33%), of these, 6 were within 5% of the target (5% of the total measures)

Each major group shows a pie chart and legend highlighting the results for that group. The measures that appear with a result of no-status are the measures that are still to be started (to early).






## Community Leadership



### Key Performance Indicators - Summary





### Activity - GOVERNANCE




KPI	Period	Period Result	YTD Result	Status	Comments
Rūnanga Executive meetings with Council held each quarter.	Annual Target: 4				
	Q4 FY23	0	0.00	●	No meetings were held with the Runanga this quarter.
Rūnanga/Council Annual Hui held.	Annual Target: 1				
	Q4 FY23	0	0.00	●	The Hui was not held this financial year.

KPI	Period	Period Result	YTD Result	Status	Comments
Mahi Tahi Joint Development Committee meetings.	Annual Target: 6				
	Q4 FY23	0	0.00		No meetings of the Mahi Tahi Joint Development Committee were held.
The percentage of Official Information Requests (OIR) applications completed within 20 working days.	Annual Target: 100%				
	Q4 FY23	96.00%	96.25%		The Governance Team received 79 Official Information Requests (OIRs) and responded to 75 OIRs applications. 4 of the 79 applications were received in late June and will be responded to in July 2023. Of the remaining 75 OIRs 96% were processed within 20 days, at an average response time of 13 days. Only three requests were not processed within 20 days due to the time it took the relevant departments to collate the information. However, the applicants were processed within 23, 22 and 29 days, respectively.
The percentage of Land Information Memoranda (LIM) applications issued within 10 working days.	Annual Target: 100%				
	Q4 FY23	100%	100%		460 LIMs for the quarter (avg 4 days). April- 108 (avg 3 days), May - 182 (avg 4 days), Jun - 170 (avg 4 days). A total of 1,762 LIMs have been issued this financial year.
The percentage of Council agenda items of business that are open to the public.	Annual Target: 90%				
	Q4 FY23	87.80%	87.71%		87.8% of Council agenda items were open to the public this quarter. Due to the sensitive nature, some reports (12.12%) were considered as public excluded. However, 33% of these reports were partially made public after the meeting, and 16.6% of the items will be made public once specific conditions have been met.
The Long Term Plan (LTP) and Annual Plan (AP) is adopted by Council within the legislative timeframe.	Annual Target: Achieved				
	FY23	Achieved	Achieved		The Annual Plan was adopted by Council on 20 June 2023.

KPI	Period	Period Result	YTD Result	Status	Comments
The Annual Report and Summary is adopted by Council within the legislative timeframe.	Annual Target: Achieved				
	FY23	Achieved	Achieved		The Annual Report and Summary were adopted by Council on 20 December 2022. The Government extended the legislative time-frame to the 31 December, due to Covid-19 and due to the lock downs and restrictions on available resources to audit the accounts. This approval remains in place until 31 December 2023.
The Annual Report and Summary is adopted by Council with an unmodified audit opinion.	Annual Target: Achieved				
	FY23	Achieved	Achieved		The Annual Report and Summary was adopted by Council on 20 December 2022 with an unmodified audit opinion.

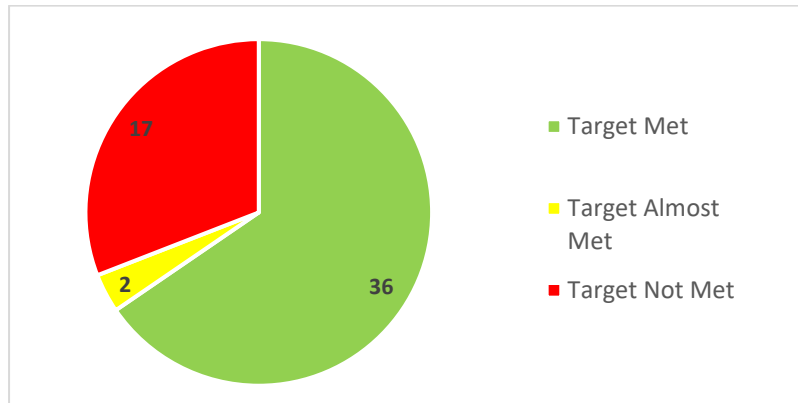
#### Activity – DISTRICT DEVELOPMENT

KPI	Period	Period Result	YTD Result	Status	Comments
The supply of land identified for urban residential use in relevant plans and policies. (250ha or 3,000 lots based on a net density 12 households per hectare)	Annual Target: 250ha or 3,000 lots				
	Q4 FY23	3,000	3,000		Recent amendments to the proposed District Plan that give effect to the RMA Housing and Other Matters Amendment Act mean that the district has plan enabled capacity in excess of 3,000 lots, based on the increased net density enabled by the Act. The enabled net density exceeds 20 households per hectare.
The supply of land identified for urban business use in relevant plans and policies. (50ha)	Annual Target: 50ha				
	Q4 FY23	99	99.87		There is 98.87 ha of vacant business land. Total now includes 12.1Ha of business land at Ravenswood

KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of plan changes responded to in accordance with the Resource Management Act (RMA) requirements.	Annual Target: 100%				
	Q4 FY23	100%	100%		One plan change is in progress, currently within statutory timeframes.
The percentage of resource consents issued in accordance with the Resource Management Act (RMA) requirements.	Annual Target: 100%				
	Q4 FY23	93.20%	96.08%		82 out of 88 decisions were issued within statutory timeframes this quarter, 352 out of 366 for the year.
The percentage of Land Use Consents (LUCs) that are reviewed for monitoring requirements.	Annual Target: 100%				
	Q4 FY23	79.25%	81.37%		42 out of 53 Land Use Consents were monitored this quarter (79.25%). 131 out of 161 were monitored during the year.






## Infrastructure Services

### Key Performance Indicators - Summary





### Activity – ROADS AND FOOTPATHS




KPI	Period	Period Result	YTD Result	Status	Comments
A reduction in the number of fatalities and serious injury crashes on the local road network, from the previous financial year. (There were four fatalities and 22 serious injury crashes last year) Note: This does not include crashes at intersections with a State Highway where the SH road user at fault. <b>* Mandatory measure</b>	Annual Target: A reduction on last year's total of 26				
	Q4 FY23	8	32.00	●	There were 2 fatalities and 6 serious injury crashes in the last quarter, resulting in a cumulative total of 4 fatalities and 28 serious injury crashes for the 2022/23 financial year. This compares with a total of 26 in the 2021/22 financial year.  Contributing factors include alcohol impairment, speed and driver distraction. Council will continue working with our road safety partners to promote road safety by a variety of means, including enforcement, education, advertising and engineering.




KPI	Period	Period Result	YTD result	Status	Comments
The average quality of ride on a rural sealed road network, measured by smooth travel exposure. <b>* Mandatory measure</b>	Annual Target: 95%				
	Q4 FY23	98%	97.75%		The latest roughness survey carried out in March 2023 show that average roughness of the rural network meets the target.
The average quality of ride on an urban sealed road network, measured by smooth travel exposure. <b>* Mandatory measure</b>	Annual Target: 75%				
	Q4 FY23	85%	85.00%		The latest roughness survey carried out in March 2023 show that average roughness of the urban network meets the target.
The percentage of the sealed local road network that is resurfaced. <b>* Mandatory measure</b>	Annual Target: 5%				
	Q4 FY23	1%	3.37%		Cost fluctuations meant less work was able to be done within the existing budget. This combined with increased asphalt surfacing being completed has resulting in the resurfacing target not being met.
The percentage of footpath that falls within the level of service or service standard for the condition of footpaths. <b>* Mandatory measure</b>	Annual Target: 95%				
	Q4 FY23	98%	98%		Council continues to prioritise footpath maintenance and renewals across the network which has resulted in the targets being met.
The percentage of customer service requests relating to roads and footpaths responded to within service delivery standards. <b>* Mandatory measure</b>	Annual Target: 95%				
	Q4 FY23	88.61%	83.57%		A backlog of service requests due to emergency events and staff shortages has resulted in failing to meet the target in the 2022/23 financial year. Work is continuing to reduce the backlog and it is hoped that these changes will allow the target to be met going forward.







## Activity – WATER SUPPLY





KPI	Period	Period Result	YTD Result	Status	Comments
The extent to which drinking water complies with the drinking water standards for: a) Bacterial compliance. <b>* Mandatory measure</b>	Annual Target: 100%				
	Q4 FY23	0%	0%		Bacterial compliance levels have reduced significantly with the introduction of new Drinking Water Quality Assurance Rules in November 2022, affecting this quarter's reporting results. Rather than previous requirements relying on E. coli sampling being absent of E. coli, new Rules require treatment of all water for bacteria. Some supplies that are currently unchlorinated (and where chlorine exemptions are being sought) were unable to achieve compliance as there was no bacterial treatment in place, while others that do have chlorine where unable to meet the full contact time requirements. It is proposed to address this by treating all water with UV disinfection, however until this is complete, low levels of compliance against the new Rules are expected. The quality of the water being produced is still at the same high standard as previously, when high compliance levels were achieved, however time is required to install the necessary infrastructure to gain full compliance against this new measure.
The extent to which drinking water complies with the drinking water standards for: b) Protozoal compliance. <b>* Mandatory measure</b>	Annual Target: 100%				
	Q4 FY23	2%	2%		New Drinking Water Assurance Rules came into place in November which required treatment for protozoa on all schemes, unless sanitary bore requirements could be met. This has triggered an extensive programme of UV upgrades across the district, and until this has been completed, a high degree of non-compliance is expected.




KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of real water loss from the networked reticulation system based on 240 litres per connection per day. (Not more than 22%) <b>* Mandatory measure</b>	Annual Target: 22%				
	FY23	22%	22%		This figure was re-calculated in Jan 2023 for the 2022 year. A peer review was undertaken in March 2023, the recommendations of the review are yet to be assessed. The reported figure may be updated depending on the outcome.
The median response time to attend and/or resolve a call-out in response to a fault or unplanned interruption to the network reticulation system: a) Attendance for urgent call-outs: from the time that the local authority receives notification to the time that the service personnel reach the site. (Less than 60 minutes) <b>* Mandatory measure</b>	Annual Target: 59.99 minutes				
	Q4 FY23	53.50	48.25		For this quarter, the indicator was 53.5, 6.5 minutes below target. The result for the year was 48.25 minutes, well below the target of 60 minutes.
The median response time to attend and/or resolve a call-out in response to a fault or unplanned interruption to the network reticulation system: b) Resolution of urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption. (Less than 480 minutes) <b>* Mandatory measure</b>	Annual Target: 479.99 minutes				
	Q4 FY23	88.80	89.40		Median time for the quarter was 1.47 hours equating to 88.80 minutes. The result for the year was 89.4 minutes, well below the target of 480 minutes.


KPI	Period	Period Result	YTD Result	Status	Comments
<p>The median response time to attend and/or resolve a call-out in response to a fault or unplanned interruption to the network reticulation system:</p> <p>c) Attendance for non-urgent call-outs: from the time that the local authority receives notification to the time that the service personnel reach the site. (Less than 36 hours (2,160 minutes))</p> <p><b>* Mandatory measure</b></p>	Annual Target: 35.99 hours				
	Q4 FY23	2.54	3.34		Median attendance for quarter was 2.54 hours. Result for the year was 3.3 hours, well below the target of 36 hours.
<p>The median response time to attend and/or resolve a call-out in response to a fault or unplanned interruption to the network reticulation system:</p> <p>d) Resolution of non-urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption. (Less than 48 hours (2,880 minutes))</p> <p><b>* Mandatory measure</b></p>	Annual Target: 47.99 hours				
	Q4 FY23	5.02	5.73		Median of 5.02 hours for quarter 4. Result for the year was 5.73 hours, well below the target of 48 hours.
<p>The number of events that cause water not to be available to any connection for more than 8 hours.</p>	Annual Target: 0				
	Q4 FY23	0	1		There were no events that cause water not to be available to any connection for more than 8 hours this quarter. There was one event in the third quarter of the year.

KPI	Period	Period Result	YTD Result	Status	Comments
The total number of complaints received about Drinking Water: Council's response to complaints about Clarity, Taste, Odour, Pressure/Flow and Continuity of Supply. (Less than 5 complaints per 1,000 connections) <b>* Mandatory measure</b>	Annual Target: 4.99				
	Q4 FY23	1.46%	6.73%		The biggest contributor was taste associated to Chlorination in schemes.  During the year we received 138 complaints in relation to the 20,509 connections, broken down as follows: Clarity-19, taste-42, odour-6, pressure/flow-40, continuity of service-31, complaints about our response to any of these-0.
The average consumption of drinking water per day per person within the District. (Less than 450 litres) <b>* Mandatory measure</b>	Annual Target: 450 litres				
	Q4 FY23	420.00	470.50		The consumption is consistent with the decrease in water use in colder months.
Stockwater. The number of water outages exceeding 24 hours in duration.	Annual Target: 0				
	Q4 FY23	3	23.00		There were three outages exceeding 24 hours this quarter. The outages were related to shut down of the intake structure for inspection and maintenance.  There have been 23 outages exceeding 24 hours this year to date. The outages were related to the debris blockages following the significant rainfall in July, high winds causing trees to topple in September, damage to the Stoke intake weir in October, managing flows during water restrictions in January / February, race failure in Pestors Road in March and shut down of the intake structure for inspection and maintenance in May.
Stockwater. The percentage of service requests responded to within 48 hours.	Annual Target: 95%				
	Q4 FY23	96.49%	98.85%		55 of the 57 service requests received in the fourth quarter were responded to within 48 hours.



## Activity – WASTEWATER

KPI	Period	Period Result	YTD Result	Status	Comments
The number of dry weather sewerage overflows from the sewerage system. (Less than 1 per 1,000 connections) <b>* Mandatory measure</b>	Annual Target: 0.99				
	Q4 FY23	0	0.45		There have been 8 dry weather overflows this year. These were predominantly caused by pipe blockages from wet wipes.
Compliance with resource consents for discharge from the sewerage system measured by the number of: a) Abatement notices. <b>* Mandatory measure</b>	Annual Target: 0				
	Q4 FY23	0	0		No abatement notices were received from Environment Canterbury this year.
Compliance with resource consents for discharge from the sewerage system measured by the number of: b) Infringement notices. <b>* Mandatory measure</b>	Annual Target: 0				
	Q4 FY23	0	0		No infringement notices were received from Environment Canterbury during this year.
Compliance with resource consents for discharge from the sewerage system measured by the number of: c) Enforcement orders. <b>* Mandatory measure</b>	Annual Target: 0				
	Q4 FY23	0	0		No enforcement orders have been received from Environment Canterbury during this year.
Compliance with resource consents for discharge from the sewerage system measured by the number of: d) Convictions. <b>* Mandatory measure</b>	Annual Target: 0				
	Q4 FY23	0	0		No convictions were received from Environment Canterbury during this year.





KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of the total number of wastewater consent conditions that have breaches that result in an Environment Canterbury report identifying compliance issues that require action.	Annual Target: 0%				
	Q4 FY23	0%	0%		There were no breaches of consent this year leading to significant adverse effects, as noted in Environment Canterbury compliance reports.
The median response times for attendance and/or resolution of sewerage overflows resulting from a blockage or other fault in the sewerage system: a) Attendance time from receipt of notification to the time that service personnel reach the site. (Less than 120 minutes) <b>* Mandatory measure</b>	Annual Target: 119				
	Q4 FY23	21.00	60.00		The median response time from receipt of notification to time that service personnel reach site was 21 minutes for the quarter and 60 minutes for the year.
The median response times for attendance and/or resolution of sewerage overflows resulting from a blockage or other fault in the sewerage system: b) Resolution time: from receipt of notification to the time that service personnel confirm resolution of the blockage or other fault. (Less than 480 minutes) <b>* Mandatory measure</b>	Annual Target: 479				
	Q4 FY23	151.00	198.00		The median response time from receipt of notification to resolution of the problem was 151 minutes for the quarter and 198 minutes for the year.





KPI	Period	Period Result	YTD Result	Status	Comments
The total number of complaints received about Sewerage: Council's response to complaints about Odour, Faults and Blockages. (Less than 5 complaints per 1,000 connections)	Annual Target: 4.99				
	Q4 FY23	1.04‰	4.07‰		There have been 19 complaints this quarter and 74 for the year. Q3 - Odour 0, Faults 5, Blockages 14, Response to issues with sewerage system 0  YTD - Odour 0, Faults 24, Blockages 50, Response to issues with sewerage system 0




#### Activity – STORMWATER DRAINAGE

KPI	Period	Period Result	YTD Result	Status	Comments
Urban Stormwater: a) The number of flooding events that occurred. <b>* Mandatory measure</b>	Annual Target: 0				
	Q4 FY23	0	0		There were no flooding events reported during this quarter
Urban Stormwater: b) For each flooding event, the number of habitable floors affected. (Expressed per 1,000 properties connected to the stormwater system) <b>* Mandatory measure</b>	Annual Target: 0				
	Q4 FY23	0	0		There were no flooding events of habitable floor levels during the first quarter.







KPI	Period	Period Result	YTD Result	Status	Comments
Rural Drainage Areas: The percentage of service requests for drain cleaning that are responded to within 5 days.	Annual Target: 95%				
	Q4 FY23	61.54%	60.12%		A total of 270 drainage related service requests were lodged this quarter, of which 13 were related to rural drainage maintenance. 8 of the 13 service requests relating to rural drainage maintenance were responded to within 5 working days.  There is still a backlog of service requests that the Drainage Team and Flood Team have been working through following the July 2022 flood events.
Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: a) Abatement notices. <b>* Mandatory measure</b>	Annual Target: 0				
	Q4 FY23	0	0		No abatement notices were received from Environment Canterbury during this quarter.
Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: b) Infringement notices. <b>* Mandatory measure</b>	Annual Target: 0				
	Q4 FY23	0	0		No abatement notices were received from Environment Canterbury during this quarter.
Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: c) Enforcement orders. <b>* Mandatory measure</b>	Annual Target: 0				
	Q4 FY23	0	0		No abatement notices were received from Environment Canterbury during this quarter.


KPI	Period	Period Result	YTD Result	Status	Comments
Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: d) Convictions. <b>* Mandatory measure</b>	Annual Target: 0				
	Q4 FY23	0	0		No abatement notices were received from Environment Canterbury during this quarter.
The percentage of the total number of drainage consent conditions that result in an Environment Canterbury report that identifies compliance issues that require action.	Annual Target: 0%				
	Q4 FY23	0%	0%		There were no compliance reports received from Environment Canterbury regarding a breach of consent condition during this quarter.
The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that service personnel reach the site. <b>* Mandatory measure</b>	Annual Target: 180				
	Q4 FY23	0	0		There were no flooding events during this quarter.
The number of complaints received by a territorial authority about the performance of its stormwater system. (Expressed per 1,000 properties connected to the stormwater system) <b>* Mandatory measure</b>	Annual Target: 10				
	Q4 FY23	0.2	3.20		There were 3 complaints this quarter related to the performance of the stormwater system. There were 57 complaints for the year which equates to 3.2 per 1,000 connections. This is well under the target of 10.

KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of service requests relating to any drainage enquiries that are responded to within 5 working days.	Annual Target: 95%				
	Q4 FY23	68.75%	62.67%		A total of 270 drainage related service requests were lodged this quarter, of which were 16 related to the stormwater system. 11 of the 16 service requests relating to the drainage system were responded to within 5 working days. There is still a backlog of service requests that the Drainage Team and Flood Team have been working through following the July 2022 flood events.
Maintain dialogue and consultation with Te Ngāi Tūāhuriri Rūnanga.	Annual Target: Not Achieved				
	Q4 FY23	Not Achieved	Not Achieved		No scheduled Runanga meetings have been held to date this year for the Drainage team to attend.
Facilitate and engage with all drainage and water race advisory groups.	Annual Target: 18				
	Q4 FY23	6	18		The final round of advisory group meetings were held this quarter, 18 meetings were held this year.

### Activity – SOLID WASTE

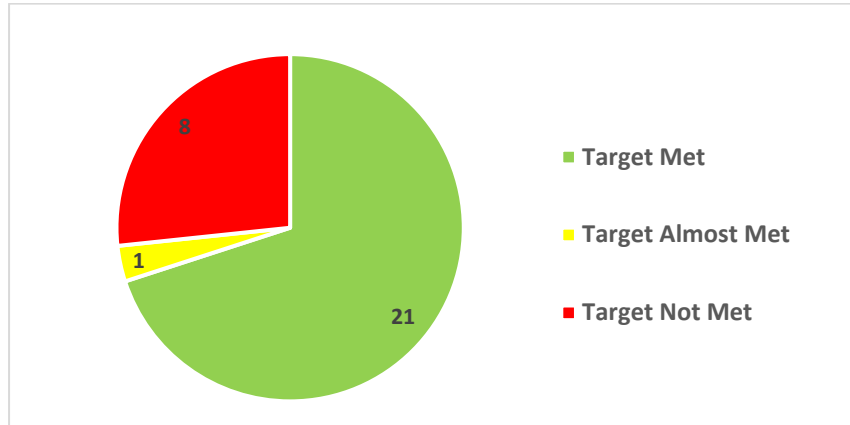
KPI	Period	Period Result	YTD Result	Status	Comments
The Southbrook Resource Recovery Park is open at least 360 days for the financial year.	Annual Target: 360				
	Q4 FY23	89	359.00		There were no unplanned closures over this quarter, and two scheduled holiday closures on Good Friday and ANZAC Day. Disposal and recycling sites were open for the remainder of Easter, but the ReSale Store was closed on Easter Sunday. There was one day's unplanned closure at Southbrook RRP this financial year, owing to asbestos identified in the rubbish disposal pit. The pit had to be cleared and decontaminated before disposal operations could re-commence.

KPI	Period	Period Result	YTD Result	Status	Comments
The Oxford Transfer Station is open at least 98 days per year.	Annual Target: 98				
	Q4 FY23	25	102		Oxford transfer station was open on all 25 days in Q4: there were no unscheduled closures, one scheduled closure at the site on Easter Friday. There were no unscheduled closures at Oxford transfer station this financial year.
Kerbside collection service provided as scheduled.	Annual Target: 99%				
	Q4 FY23	100%	99.24%		A total of 284 Kerbside Collection 'general' service requests were received in this quarter, 264 of which were in relation to missed collection services. Of these 264: 82 were not collected owing to non-compliance (incorrect placement, wrong week, late, etc.) and 182 were compliant bins or bags which the contractor returned to collect. There were no (0) unresolved missed collection requests for compliant bins and bags this quarter.
Reduction in annual per capita quantity of waste to landfill.	Annual Target: 65.6 kg/per capita/per quarter				
	Q4 FY23	63.27%	63.31%		The Landfill Reduction targets were achieved in this quarter and the Year to Date. The total Landfill Reduction Target in 22/23 is 262.4kg/capita (c.f. the 294.0kg/capita baseline in the WMMP), with a target of 65.6kg/capita/quarter. In Q4 of 22/23 63.3kg/capita was landfilled, 2.3kg/capita (3.5%) below the Q4 target; and 6.2kg/cap (2.4%) below the YTD target. A private transfer station and sorting facility, located in Rangiora, began operating in mid-July 2022 after obtaining the appropriate consents. This has resulted in a decrease in rubbish and greenwaste disposed of at Council's SRRP facility from the waste collection company. The landfill tonnages from this facility have been included in these reported landfill quantities in order to provide as full a picture as possible of the amount of waste being sent to landfill from the Waimakariri District, as a whole.

KPI	Period	Period Result	YTD Result	Status	Comments
Increase in annual per capita quantity of materials diverted from landfill.	Annual Target: 50.4 kg/per capita/per quarter				
	Q4 FY23	50.40%	54.51%		<p>The target for increased diversion from landfill has been met in Quarter 4. The Diversion Increase Target in 22/23 201.6kg/capita (c.f. 170.0kg/capita in the WMMP baseline), and the quarterly target is 50.4kg/capita/quarter. In Q4 50.4kg/capita was diverted, an increase of 13.8% from the baseline figure of 44.3kg/capita: this meets the Q4 target. The YTD diversion of 216.8kg/capita is 15.2kg/capita: 7.5% above the YTD target.</p> <p>A private transfer station and sorting facility, located in Rangiora, began operating in mid-July 2022 after obtaining the appropriate consents. This has resulted in a decrease in rubbish and greenwaste disposed of at Council's SRRP facility from the waste collection company. Anecdotally skip-waste diversion at this facility is around 70%, however staff do not currently have access to diversion statistics from the facility, therefore are unable to provide a full picture of the amount of waste being diverted from landfill in the Waimakariri District.</p>





## Community Services



### Key Performance Indicators - Summary



### Activity – RECREATION




KPI	Period	Period Result	YTD Result	Status	Comments
Customer satisfaction with meeting and performance spaces, as measured by an annual survey of facility users.	Annual Target: 90%				
	FY23	93.67%	93.67%	●	Results for this survey has a total of 93.67% either satisfied or very satisfied with the Community Facilities. This is an increase from last year of 89.33%, resulting in the 2023 survey results of 93.67% to be over the target of 90% satisfaction.
Facilities are available for at least 90% of the days during the year outside of scheduled maintenance.	Annual Target: 90%				
	Q4 FY23	100%	100%	●	Our Community Facilities were not closed during the April to June 2023 period giving 100% availability of the facilities during this period.

KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of urban residential properties within 1,000m of public open space.	Annual Target: 90%				
	Q4 FY23	100%	100%		This is the fourth quarter reporting for FY23 on the provision of open spaces within urban areas across the district. This shows that currently 100% of urban residential properties are within 1000 metres of recreational open spaces. There are currently 18,342 urban residential households as of 5 July 2023. This is up from 18,187 as at quarter three end.
Customer satisfaction with sports grounds, as measured by an annual survey of users.	Annual Target: 90.00%				
	FY23	100%	100%		This survey was completed in June 2023. Results of this survey was 100% satisfaction with sports grounds from the respondent. However, there was only 1 response to this survey even with it being sent to all users, providers and certain staff of sports facilities. Staff will look at ways to improve the response rate as part of the next survey. The respondent was satisfied with accessibility and parking at the sports ground.
The number of hectares of parkland per 1,000 residents.	Annual Target: 8ha				
	Q4 FY23	8	15.93		This is an increase since last quarter. There have been additional reserves vested in Council since last quarter. The population figure remains the same as last quarter at 67,900. The total reserve size went from 1075.31ha in FY23 Q3 to 1081.98 for FY23 Q4. This gives a provision of 15.93 hectares per 1,000 residents. This is well above the target of 8 hectares of parkland per 1000 residents.
The number of hectares of neighbourhood reserve land per 1,000 residents.	Annual Target: 1ha				
	Q4 FY23	1	1.31		One new neighbourhood reserve has been vested since the last quarter. The population figure used for this calculation is 67,900 with the total reserve size being 89.2 hectares. This gives total provision of 1.31 hectares per 1000 residents. This measure remains above the target of 1 hectare per 1,000 residents. This is an increase from 88.3 hectares total reserve size in the FY23 Q3 figure to 89.2 hectares in FY23 Q4.



KPI	Period	Period Result	YTD Result	Status	Comments
Meeting quality management criteria and standards set by the NZ Recreation Association under the Pool Safe Accreditation Scheme.	Annual Target: Achieved				
	Q3 FY23	Achieved	Achieved		Accreditation achieved, Current accreditation is valid until April 2024.
Customer satisfaction with the Aquatic Facilities, as measured by a biannual survey of facility users.	Annual Target: 90%				
	Q4 FY23	95%	94.5%		In April we ran our biannual Aquatics Customer Satisfaction survey. The survey was available to our customers via Councils "Lets Talk" platform being advertised in house and circulated via email and our social media. We received just over three hundred responses to each of the two surveys conducted, with an overall satisfaction rating of 94.5%. The result for the first survey was 94% and the second was 95%.











## Activity – LIBRARIES &amp; MUSEUMS



KPI	Period	Period Result	YTD Result	Status	Comments
The number of visits per person per annum to the Kaiapoi and Rangiora Libraries based on the District's population.	Annual Target: 7.5				
	Q4 FY23	5.45	5.40		A number of factors are contributing to this result including old security gates which are no longer recording accurately, we are awaiting an upgrade to equipment later in the year to increase reliability. Rangiora Library is our busiest branch but we are seeing times when the library is unable to physically accommodate customers - it is simply not large enough to provide all of the study & work & recreational spaces that the community are now wanting from our facility. While foot traffic is below our target we are seeing changes in use of the library and types of interactions. Although we have slightly fewer people coming in through the doors those that are coming are staying longer and can have more complex needs from mental health issues to needing digital literacy support. These staff interactions are longer and more complicated than those involving traditional book stock management but they ultimately produce a much higher social and economic return.
The number of visits per person per annum to the Libraries website based on the District's population.	Annual Target: 1				
	Q4 FY23	1.50	1.51		There were 101,559 visits to the Libraries' website in the full 2022/2023 year and this figure equates to a forecast average of 1.50 visits per person per annum (against an adjusted population of 67,900).
Customer satisfaction with library services as measured by an annual survey of library users.	Annual Target: 90%				
	FY23	0%	0%		Survey not carried out this year. Waiting for Library leadership and Communications Teams (due 31 Aug 2023).



## Activity – COMMUNITY PROTECTION


KPI	Period	Period Result	YTD Result	Status	Comments
Our Emergency Operations Centre is trained and resourced to industry standards. Our civil defence volunteers are trained and equipped to industry standards.	Annual Target: Achieved				
	Q4 FY23	Achieved	Achieved		Training is occurring in accordance with the current Training Calendar. In this period training included our Controllers group participating in monthly development workshops with a focus on lessons learned from recent North Island weather events and developing an all year round on-call Controller roster; full EOC practice activations 6 Apr; some of our Controllers attending an annual regional Controller forum 20 Apr; our Recovery Managers participating in fortnightly regional recovery workshops again with a focus on lessons learned from recent North Island weather events; emergency welfare training for the Community Team 3 May; a major field exercise for our CDEM volunteers and EMOs 20 May; a river flood control workshop 31 May involving our EMOs, U&R managers and Ecan flood control staff; and a series of Level 3 EOC courses across the week 26 - 30 Jun for various functional teams of our EOC.
Engage the community on civil defence risks.	Annual Target: Achieved				
	Q4 FY23	Achieved	Achieved		We continued our monthly program of live Compass FM radio talks to share risk awareness and self-mitigation tips in Apr covering earthquake awareness and sharing our intention to practise this in a CDEM volunteer exercise on 20 May; in May covering winter readiness and Jun covering lessons learned from recent North Island weather events. We also continued to roll out our public engagement on Community Emergency Hubs which included presentations to Woodend Residents Association 3 Apr; Rangiora Community Board 12 Apr; Kaiapoi Community Support Trust 14 Apr; establishing a Silverstream residents' group as a Hub 29 Apr; a Cust Community Emergency Hub activity 5 May; an AF8 public roadshow delivered in Kaiapoi 8 May; and a Pegasus Community Emergency Hub exercise 27 May.

KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of licensed food premises inspected per annum.	Annual Target: 100%				
	Q4 FY23	100%	100%		It is important to recognise that some businesses do not need to be inspected every 12 months. Over the 2022/23 financial year 228 businesses were verified (audited) of 247 registered businesses. 17 Businesses have had a number of successive good reports and have moved to 18-month verification periods, which the legislation (Food Act 2014) allows. This causes some issues with reporting actual figures with the data as the total varies with verification periods, but also with some businesses closing and new ones opening. We can confirm that all businesses that required a verification in the 2022/23 financial year were verified. Giving a 100% outcome for the KPI, regardless of the numbers driven by the software.
The percentage of all licensed alcohol premises inspected at least once per annum.	Annual Target: 95.00%				
	Q4 FY23	47.83%	80.17%		97 of the current 121 premises were inspected this year which is an improvement from the previous financial year. However, the KPI was not met. Resourcing in this area has been enhanced with a new Team Leader and another EHO being employed, and the target will be met in 2023/24
The percentage of excessive noise complaints responded to within 2 hours.	Annual Target: 90%				
	Q4 FY23	95.95%	90.11%		Target met. This has been helped by changing our after-hours contractor to Waimak Security.
The percentage of all other unreasonable noise complaints responded to within 48 hours.	Annual Target: 90%				
	Q4 FY23	86.36%	84.40%		Overall functions of the ESU the workload has increased exponentially. Other work was being prioritised with the level of resources available. Further resources will be added to the team in the 2023/24 financial year to cope with the increased workflow.


KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of serious nuisance complaints responded to within 48 hours.	Annual Target: 100%				
	Q4 FY23	100%	100%		Target met. All Serious Nuisance complaints have been dealt with within the KPI timeframe.
The percentage of calls for wandering stock on roads responded to within 1 hour.	Annual Target: 90%				
	Q4 FY23	80.95%	82.86%		The target was not met because of the previous after-hours service provider. This has now been changed and the service provided is excellent. We will see an improvement in 2023/24
The percentage of complaints for serious dog attacks responded to within 1 hour.	Annual Target: 100%				
	Q4 FY23	100%	100%		Target met. All Serious Dog Attacks have been dealt with within the KPI timeframe.
The percentage of building consent applications processed within the statutory 20 days.	Annual Target: 100%				
	Q4 FY23	91.82%	95.33%		440 building consents were granted this quarter at an average of 13.08 Days. 36 (8%) were granted outside the statutory goal of 20 working days. This was partly due to a huge increase in applications due to the changes to clause H1 of the NZ Building Code, which came into effect on the 1st of May 2023. There were potentially significant increases in build cost due to these changes. The ability to engage external contractors to assist during this last quarter has been invaluable.




KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of code of compliance certificates issued within the statutory 20 days.	Annual Target: 100%				
	Q4 FY23	90.91%	78.46%		396 Code Compliance Certificates were granted this quarter at an average of 11 days. 36 (9.1%) were issued outside the statutory goal of 20 days. Again, this shows an improvement of around 15% from the previous quarter. The improvement has occurred partly from the addition of a new Code Compliance administrative staff member, which allows the auditors to focus more on their technical audits. The Auditors themselves have also become more efficient and productive in their roles, due to increased knowledge of systems/processes, increase in competency, and ability to work overtime.
Maintain Building Consent Authority accreditation.	Annual Target: Achieved				
	Q4 FY23	Achieved	Achieved		The Waimakariri District Councils accreditation audit by IANZ was completed over four days from May the 29th to June the 1st. The audit raised 14 "general" non-compliances, 1 "serious" non-compliance, 8 "recommendations", and 2 advisory notes. The BCA submitted an "Action Plan" to IANZ for approval on the 28th of June, and await confirmation that the plan has been accepted. Once the action plan has been accepted by IANZ, the BCA has until the 12th of September to clear the non-compliances. Designated staff are currently working towards achieving this deadline.

KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of Project Information Memoranda (PIM) applications issued in 20 working days.	Annual Target: 100%				
	Q4 FY23	97.80%	94.47%		Over the fourth quarter of the financial year the PIM's team granted 172 compliance checks, and 101 PIMs. Over this time 6 jobs (compliance checks) were granted outside the KPI of 20 days. The average time to grant both a compliance check, and PIM was 8 days. The main reason for not meeting the 20 day goal on the compliance checks was due to extended time waiting for information from other departments. Although the finished floor level information response has improved, this is not always the case with Development Contributions. This is something that both PDU and the BU are working on.
Audit 25% of premises for building warrants of fitness annually. This equates to 100 buildings this financial year.	Annual Target: 100				
	Q4 FY23	44.00	109.00		Over the fourth quarter 44 BWOF audits were undertaken, which is slightly less than the previous quarter. The number of audits completed during this period is pleasing given that around 25 audits had to be cancelled due to staff attending state of emergency events in Nelson and Auckland. Officers also completed a number of re-inspections for building owners to assist them in ensuring they meet their obligations under the building act. These numbers are not included in the overall total. Representatives from MBIE accompanied officers on a number of BWOF audits and were generally very pleased with the way they were carried out and recorded. Waimakariri is one of the few councils that is meeting its requirements as to the recommended number of buildings audited, and identification of the appropriate risk groups. We have recently been asked to identify buildings within our district that have similar characteristics to the Loafers lodge in Wellington where the recent tragedy occurred. We can report that we have no buildings that meet that particular risk profile.

KPI	Period	Period Result	YTD Result	Status	Comments
Audit pool barriers every 3 years.	Annual Target: 100				
	Q4 FY23	9	24		<p>During this period 9 inspections were completed. 8 inspections passed with 1 fail. Three ESU staff were initially engaged to undertake pool inspections and undertook on-line training to help assist them in their assessments. A building inspector also accompanied them during their initial inspections to provide guidance, and on-site training in the use of the building units electronic inspection process.</p> <p>Whilst the intention was for ESU to assist the building units ability to carry out pool inspections, unfortunately ESU was unable to provide adequate resourcing due to their own high workloads. It was agreed that the use of ESU officers was no longer practical or viable long term. Public enquiries and service requests for pool inspections are dealt with by our compliance team.</p> <p>It is hoped that the building unit will secure a dedicated resource in September so that we are able to meet our statutory requirements moving forward.</p>

### Activity – COMMUNITY DEVELOPMENT

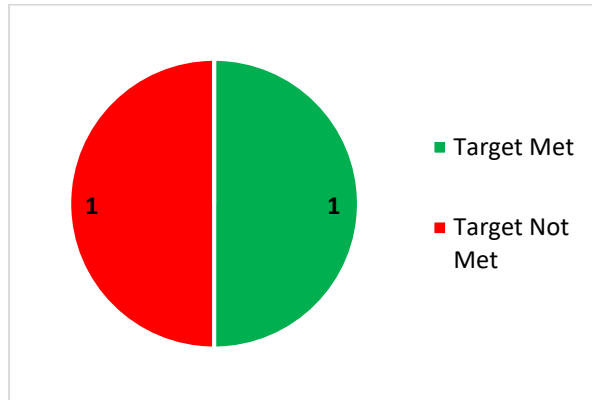
KPI	Period	Period Result	YTD Result	Status	Comments
Facilitation and support for collaborative networks that address issues related to health and wellbeing.	Annual Target: 4 per quarter				
	Q4 FY23	7	N/A		<p>- Led 3 x LOCAL COMMUNITY NETWORKING FORUMS, held in Pegasus, Kaiapoi and Oxford. Attendance the community, social, education and faith sectors - typically 20 - 30 at each. - Bimonthly SOCIAL SERVICES WAIMAKARIRI (SSW) meeting, held in April and June. Community Team Manager is also on management committee for this network. - Facilitated WAIMAKARIRI HEALTH ADVISORY GROUP (WHAG) meeting in April (June meeting delayed until July, given some key apologies. Facilitated WAIMAKARIRI ACCESS GROUP meetings in April, May and June. - Facilitated April, May and June YOUTH COUNCIL meetings</p>

KPI	Period	Period Result	YTD Result	Status	Comments
Facilitation of and support for community information opportunities.	Annual Target: 4 per quarter				
	Q4 FY23	6	N/A		Facebook pages (Combined following of over 6,400, - Waimakariri Community - Waimakariri Youth Council - WaiYouth - WaiLife Suicide Prevention Action Group - GLOW Migrants Group -Community information is also disseminated via a range of online, digital and paper-based means: - Community Section of the Council website: <a href="https://www.waimakariri.govt.nz/community">https://www.waimakariri.govt.nz/community</a> - Chatter Newsletter (Distribution of over 4,000, electronically and via paper copy) - WaiYouth and Youth Council Instagram pages. (Combined following of over 600) - Information on the Council's Community Notices page and Council screens - Articles in 'The News', local newspaper -Welcome Bags continue to be distributed via developers, real estate agents, schools, libraries and service centres.
Support groups that connect and empower local residents.	Annual Target: 6 per quarter				
	Q4 FY23	7	N/A		- Supported and promoted the GLOBAL LOCALS of WAIMAKARIRI social group get-togethers - Facilitated the quarterly MIGRANTS STEERING GROUP meeting in May.- Active involvement in NEXT STEPS website development project. - Supported further development of a "BIKE PROJECT" - Supported the KAIAPOI COMMUNITY HUB TRUST toward the establishment of a Community Hub to engage educate and empower local residents. - Facilitated the Waimakariri AGE-FRIENDLY ADVISORY GROUP April, May and June meetings. - The Community Team manager plays and active role in Council's HOUSING WORKING GROUP and co-facilitating the community-led Social and Transitional Housing steering group.
Active involvement in networks that address community safety.	Annual Target: 4 per quarter				
	Q4 FY23	4	N/A		As part of business as usual, continued to facilitate: - VIOLENCE FREE NORTH CANTERBURY STEERING GROUP - WAILIFE SUICIDE PREVENTION STEERING GROUP- WAIMAKARIRI ALCOHOL AND DRUG HARM STEERING GROUP- SAFE COMMUNITY FOUNDATION NATIONAL NETWORK - Community Team Manager is involved in a Steering Group looking to progress more community-based governance for the NZ model.



## Property Management

### Key Performance Indicators - Summary

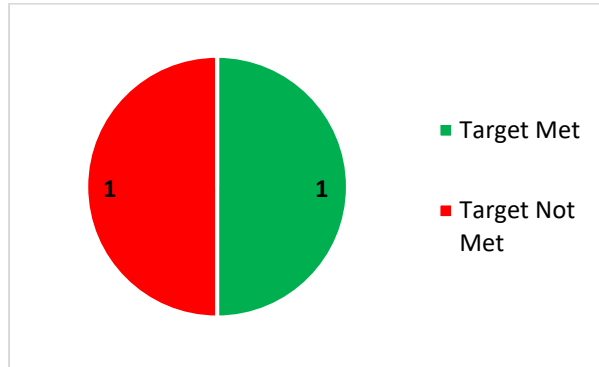


### Activity – PROPERTY MANAGEMENT

KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of occupancy per annum.	Annual Target: 97%				
	Q4 FY23	95.61%	97.36%	●	The last quarter saw an increase in vacancies although overall still meeting the target. These are mainly from Meyer Place in Oxford as most tenants have migrated to the next level of care. Unfortunately we are unable to re tenant these vacant units due to the non compliance of the Healthy Homes regulation. They are currently on our programmed refurbishment schedule due for completion by year end.
The percentage of Health and Safety, and urgent maintenance service requests responded to within 24 hours.	Annual Target: 100%				
	Q4 FY23	100%	83.33%	●	22 Requests received in total for the 4th Quarter. 4 of these requests are health and safety related. All 4 Requests were responded to within 24 hours.

## Earthquake Recovery and Regeneration

### Key Performance Indicators - Summary

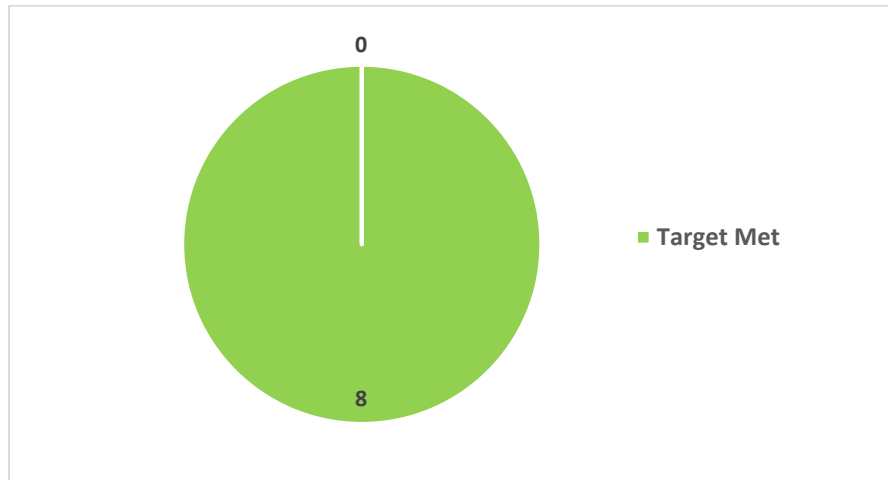


### Activity – EARTHQUAKE RECOVERY AND REGENERATION

KPI	Period	Period Result	YTD Result	Status	Comments
Implementation of the Red Zone Regeneration Plan: Recreation and Ecological Linkages.	Annual Target: Achieved				
	Q4 FY23	Not Achieved	Not Achieved	●	Design currently on hold on The Oaks linkage, and Courtenay linkage - will carry over to 2023/24 year
Implementation of the Red Zone Regeneration Plan: Heritage and Mahinga Kai.	Annual Target: Achieved				
	Q4 FY23	Achieved	Achieved	●	Co-governance setup and lease granted. Stage II landscaping and planting completed.



## Council Controlled Organisations

### Key Performance Indicators - Summary






### Activity – TE KŌHAKA O TŪHAITARA TRUST

KPI	Period	Period Result	YTD Result	Status	Comments
Establishment of new biota nodes to assist in the restoration of the indigenous coastal ecosystem.	Annual Target: 5				
	[Q4 FY23	2	6	●	We have established an additional two Biota Nodes which have been planted and are establishing. Several other sites have been prepared for future establishment.



KPI	Period	Period Result	YTD Result	Status	Comments
Maintaining functional trails per year to provide walking, cycling and horse-riding recreational experiences.	Annual Target: 25				
	[Q4 FY23]	25	25		We have carried out maintenance of existing trails as well as re-establishment of the pines beach to ocean outfall horse trail and maintenance work has been carried out to ensure tracks are fit for purpose throughout the park.
Develop and implement environmental education modules through engaging learning institutions.	Annual Target: 5				
	[Q4 FY23]	0	6		We have had Rangiora High School, North Kaiapoi Primary School, Kaiapoi High School all engage with the park during the reporting period with their Biota Nodes. Rangiora High School came to complement their Environmental sustainability education.

#### Activity – ENTERPRISE NORTH CANTERBURY

KPI	Period	Period Result	YTD Result	Status	Comments
Number of businesses assessed for training and coaching needs.	Annual Target: 62				
	Q4 FY23	25	66.00		Target met. We are seeing more businesses struggling to make ends meet. Overall we gave 65 full capability assessments. This was a subset of the 125 businesses we assisted through our business support service.
Assessment by New Zealand Trade and Enterprise of ENC services through annual customer survey.	Annual Target: 60%				
	FY23	64%	64%		Target met at 64%. The RBP provider no longer provide a Net Promoter score broken down to sub-contractor so we can only take the score for Canterbury overall. This is considered a very good result.

KPI	Period	Period Result	YTD Result	Status	Comments
Business seminars and workshops delivered.	Annual Target: 20				
	Q4 FY23	12	44		<p>During this period. One 6 part marketing course finished (last two sessions), one 4 part HR course and one 6 part marketing course occurred.</p> <p>ENC were funded this year to run free marketing courses for local businesses. We ran six courses made up of six sessions each to a total of 119 people. We have provided the survey result breakdown for cohorts 1-5. We are currently gathering responses from cohort 6 who completed their sessions on 30 June. We also ran two user-pays courses of our popular Supervising and Managing Others course. These are 4 session courses that we provided to a total of 24 people. We have provided the survey results from the first course. We are currently still gathering responses from the second course.</p> <p>We have changed how we work this year. We have found with the provision (after covid) of a high number of online options people are no longer as interested in doing small courses. We are concentrating on in-depth courses that provide a level of information and assistance that online cannot.</p>

## Activity – TRANSWASTE CANTERBURY

KPI	Period	Period Result	YTD Result	Status	Comments
Breaches of consent conditions that result in an Environment Canterbury report identifying compliance issues.	Annual Target: 0				
	Q4 FY23	0	0.00		100% - No proven breaches of consents. Annual Traffic movements on Mt Cass Road did marginally breach an HDC consent limit (<1% variance). This possibility had been foreseen beforehand and arrangements already entered into with the relevant consenting authority to obtain a dispensation and separately to seek a variation to the limit. This was due to both the impact of increase in the waste levy from 1 July accelerating trips and the Bromley treatment works earlier in the year.
The percentage of landfill available to waste transporters during normal annual transport access hours.	Annual Target: 99%				
	Q4 FY23	100%	99.75%		100% availability of normal annual transport access hours.

**WAIMAKARIRI DISTRICT COUNCIL****REPORT FOR INFORMATION**

**FILE NO and TRIM NO:** INF-49/230529077888

**REPORT TO:** AUDIT AND RISK COMMITTEE

**DATE OF MEETING:** 8<sup>th</sup> August 2023

**AUTHOR(S):** Andy Keiller, Chief Information Officer  
Owen Payne, Systems and Cyber Security Administrator

**SUBJECT:** Cyber Security – Status Report

**ENDORSED BY:**  
(for Reports to Council,  
Committees or Boards)

\_\_\_\_\_  
Department Manager

  
\_\_\_\_\_  
pp Chief Executive

**1. SUMMARY**

- 1.1. This report updates the Committee on the Cyber Security work programme through the Cyber Security Status report.
- 1.2. We are progressing as planned with activities that have been identified against our Association of Local Government Information Management (ALGIM) Sam For Compliance security framework, and scoring significantly higher than comparable local government peers.  
(NOTE - SAM for Compliance is a cloud based service that helps organisations easily understand how well their systems operate and are managed with an emphasis on cyber Security Self- Assessment and Management)
- 1.3. The yearly security test, which assesses our protection against external cyber-attacks, was extended to assess the security of our internal network. This gave a view on what could be accessed if an external hacker breached our external network protection. This testing identified no serious issues for our external network but will require some actions to address some minor issues associated with the configuration of the internal network. These issues are either being addressed. or are planned to be addressed.

**Attachments:**

- i. Security Awareness Overall report – May 2023
- ii. Sam For Compliance Status report – May 2023
- iii. Risk Register Summary Report - May 2023
- iv. SAM for Compliance Guidance

**2. RECOMMENDATION**

**THAT** the Audit and Risk Committee:

- (a) **Receives** report TRIM number INF-49/230529077888
- (b) **Notes** The ALGIM Sam for Compliance system has received an update to its framework. The framework will increase from the current 281 controls to 351 controls, an addition 70 elements that will now need to be considered as part of our assessment. This means that

all organisations in the programme are going to see their conformance to the framework drop by approximately 25%. Once Councils assess their conformance to the new controls, their conformance level will rise again in accordance with the selected statuses.

- (c) **Notes** an initial assessment has been undertaken against these new controls. Areas that will require Management team consideration are around Cloud Services Management and Service Provider Management. Tasks around this have been allocated and the Chief Information Officer will arrange to have this raised with the Management Team.
- (d) **Notes** that our overall Framework compliance score post these changes sits at 80.27% against a New Zealand Wide benchmark of other council of 54.34%.
- (e) **Notes** An independent penetration test of our internal and external network was carried out by Lateral Security in March 2023. This is part of our annual internal auditing of our systems. This testing identified no serious issues for our external network and a number of minor issues with the internal network.

### 3. ISSUES AND OPTIONS

- 3.1. WDC measures its performance against the Sam for Compliance framework supplied by ALGIM. This system is used by more than 40% of local councils and has been developed specifically for New Zealand Local councils.
- 3.2. The program is a self-assessment system, however, WDC undertakes regular independent audits to confirm our progress.
- 3.3. Below are this quarters compliance score to the SAM for Compliance Framework compared to previous quarters compliance scores and how we compare to a Benchmark Score of other Councils progress against the framework.

	WDC % Score Previous Quarter (Self-Assessment)	WDC % Score This Quarter *	ALGIM Benchmark Score %
Identify	63.89	69.87	56.79
Manage	75.19	75.54	54.60
Protect	85.78	89.28	57.21
Detect	95.19	92.97	50.27
Respond	81.52	90.22	48.38
Recover	73.08	92.31	51.50

- 3.4. The Waimakariri District Council scores are trending higher in most areas and, against the benchmark of other Councils, score significantly higher.
- 3.5. Scores have been adjusted due to more controls being introduced to the framework. These scores reflect our assessment against the framework, including the 70 new controls.



- 3.6. We have undertaken our annual external and internal testing of the security of our network. This testing identified no serious issues for our external network but did identify issues to the way our internal network is configured. Most of the issues relate to older, unsupported systems that exist on our network. Planning is underway to retire or make a technical change that removes the risk to our corporate environment.

#### **4. Implications for Community Wellbeing**

- 4.1. There are no implications on community wellbeing by the issues and options that are the subject matter of this report.
- 4.2. The Management Team has reviewed this report and support the recommendations.

#### **5. COMMUNITY VIEWS**

##### **5.1. Mana whenua**

Te Ngāi Tūāhuriri hapū are not likely to be affected by, or have an interest in the subject matter of this report.

##### **5.2. Groups and Organisations**

There are no groups and organisations likely to be affected by, or to have an interest in the subject matter of this report.

##### **5.3. Wider Community**

Introducing better security and protocols will provide assurance to Stakeholders that their information is secure and less likely to be unduly accessed.

#### **6. OTHER IMPLICATIONS AND RISK MANAGEMENT**

##### **6.1. Financial Implications**

Costs for implementing planned cyber security improvements are related to staff time and will be undertaken within current budgets and resources.

##### **6.2. Sustainability and Climate Change Impacts**

The recommendations in this report do not have sustainability and/or climate change impacts.

##### **6.3. Risk Management**

Risks are reviewed regularly and identified owner's signoff on risks and controls, ensuring the appropriate mitigation actions are carried out. We are actively managing 45 identified risks for Information Technology.

##### **6.4. Health and Safety**

There are aspects identified within this report that have direct and indirect implications on the health and safety of systems and people's welfare.

#### **7. CONTEXT**

##### **7.1. Consistency with Policy**

This matter is not a matter of significance in terms of the Council's Significance and Engagement Policy.

##### **7.2. Authorising Legislation**

- Local government Act 2002

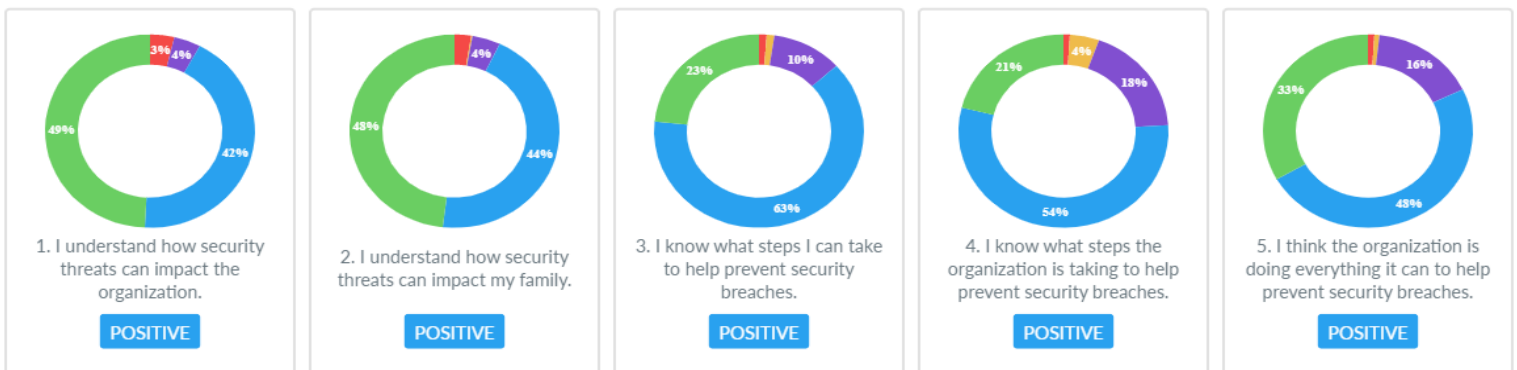
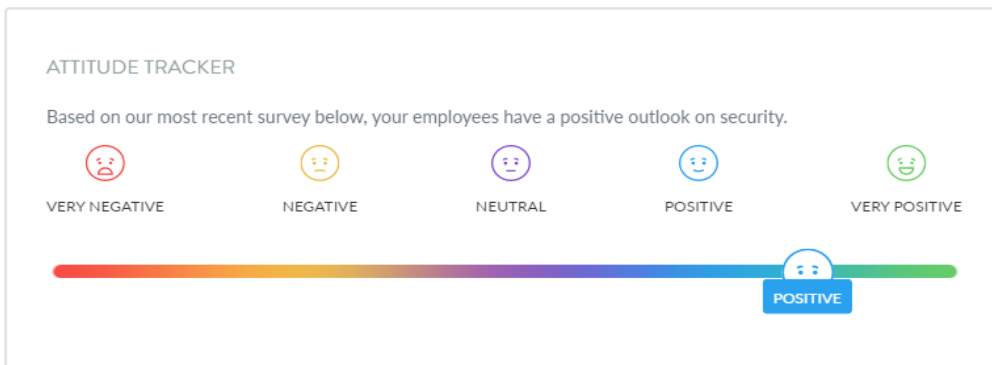
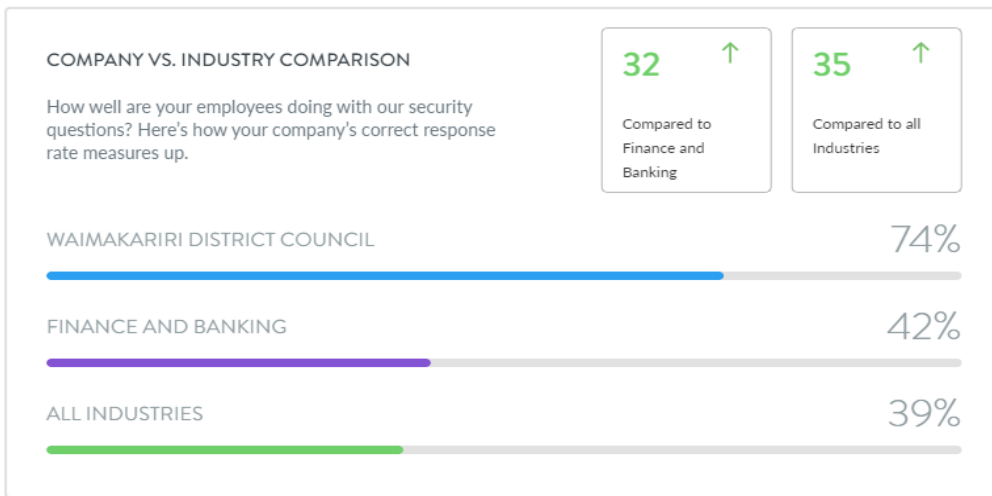
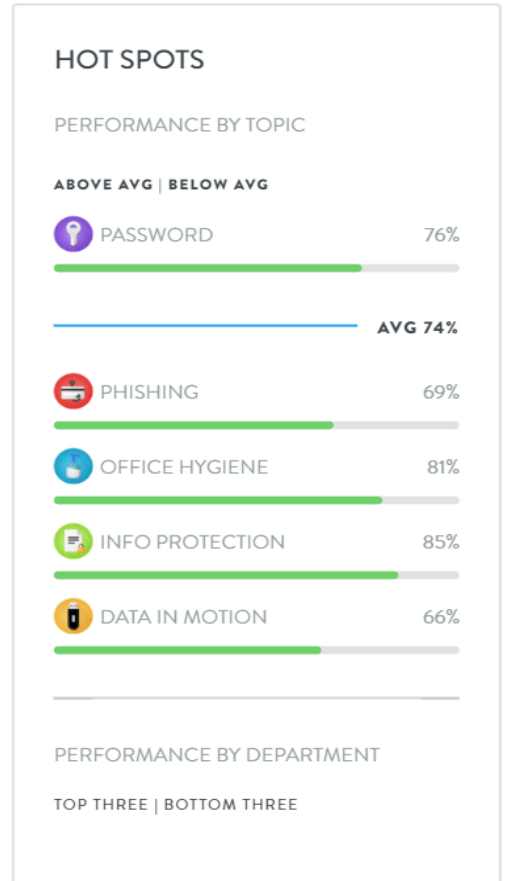
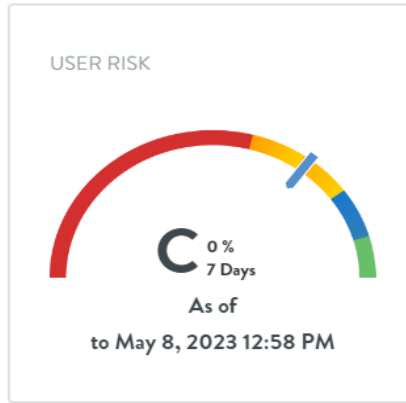
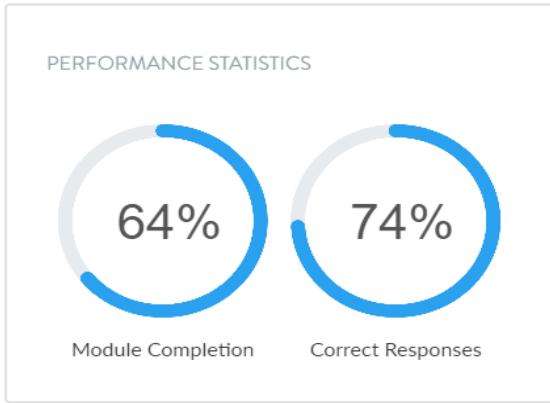
- Public Records act 2005
- Official Information act 1982
- The local government official information and meetings act 1987
- Privacy act 1993

7.3. **Consistency with Community Outcomes**

The Council's community outcomes are not relevant to the actions arising from recommendations in this report.

7.4. **Authorising Delegations**

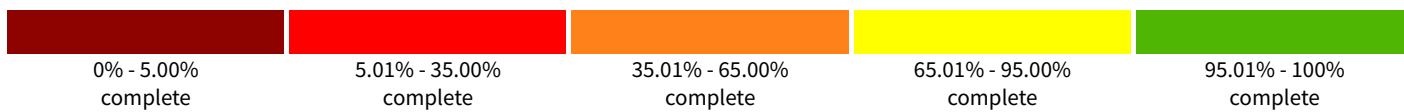
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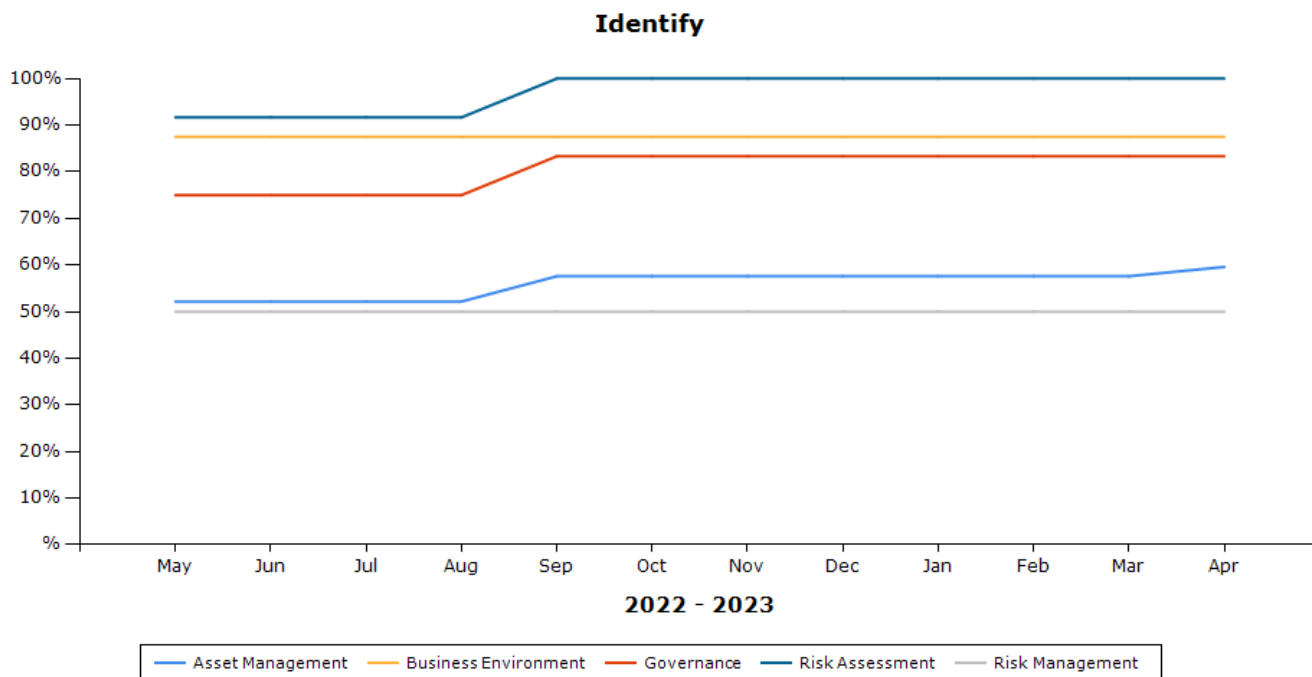


## Management Status Report for Waimakariri District Council

ALGIM Local Government Programme as at 08 May 2023



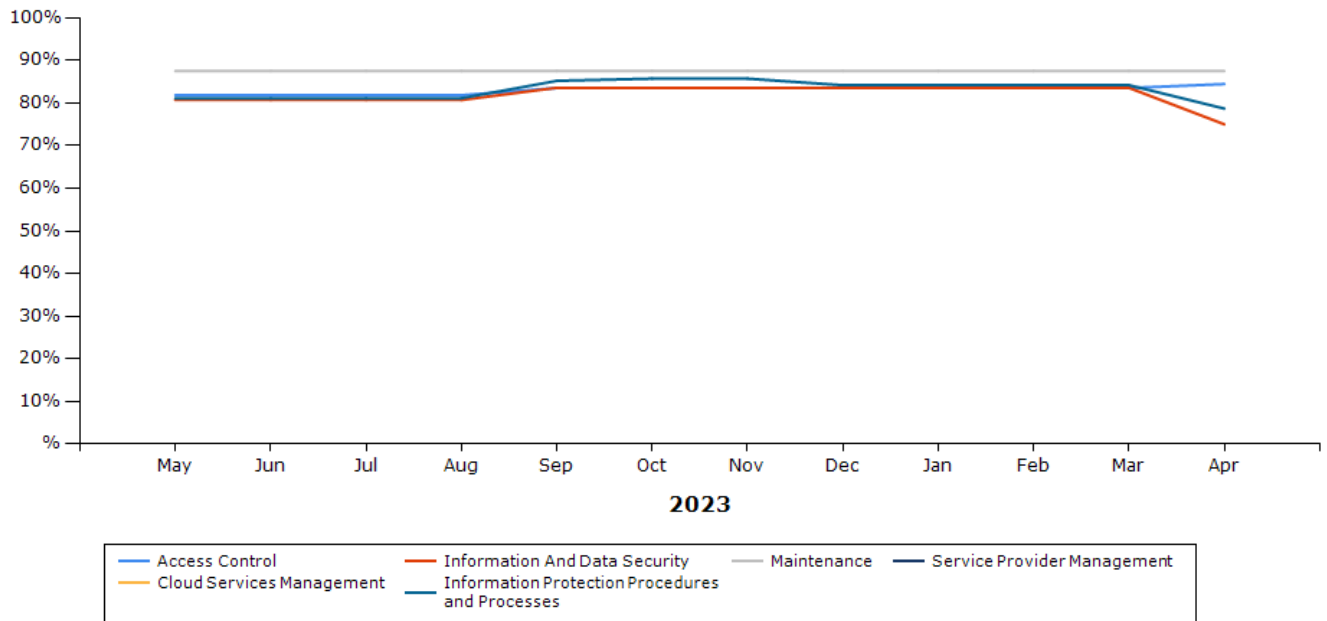
Identify - 69.87%			
Function	Category	Description	Status
Identify (ID)	Asset Management (ID.AM)	Assets are managed consistent with their relative importance to business objectives and Council's risk management strategy	62.50%
	Business Environment (ID.BE)	The Council's mission, objectives, stakeholders and activities are understood and prioritised and this information is used to derive security roles, responsibilities and risk management decisions	87.50%
	Governance (ID.GV)	Management understand the importance of information and information systems and assign the appropriate cybersecurity roles and responsibilities	83.33%
	Risk Assessment (ID.RA)	Council understands the cyber security risk to operations, information, information systems assets and individuals	100.00%
	Risk Management (ID.RM)	Council's priorities, constraints and risk tolerances are established and documented within a Risk Management Strategy. This document is used to support operational risk decisions	62.50%



**Manage - 75.54%**

Function	Category	Description	Status
Manage (MN)	Access Control (MN.AC)	Access to assets and associated facilities is limited to authorised users, processes or devices and to authorised activities and transactions	83.89%
	Cloud Services Management (MN.CL)	IT services, systems and platforms that are provided by Cloud Service Providers are managed to ensure their confidentiality, integrity and availability	77.88%
	Information And Data Security (MN.DS)	Information and records (data) are managed consistent with Council's risk strategy to protect the confidentiality, integrity and availability of information	74.39%
	Information Protection Procedures and Processes (MN.IP)	Information, assets and resources are protected through the implementation of effective procedures and processes	86.11%
	Maintenance (MN.MA)	Information systems and industrial control systems are maintained to ensure continuity of operations	81.25%
	Service Provider Management (MN.SP)	Service Providers are managed to ensure that those that hold sensitive data, or are responsible for Council's critical IT platforms or processes, are protecting those platforms and data appropriately	20.84%

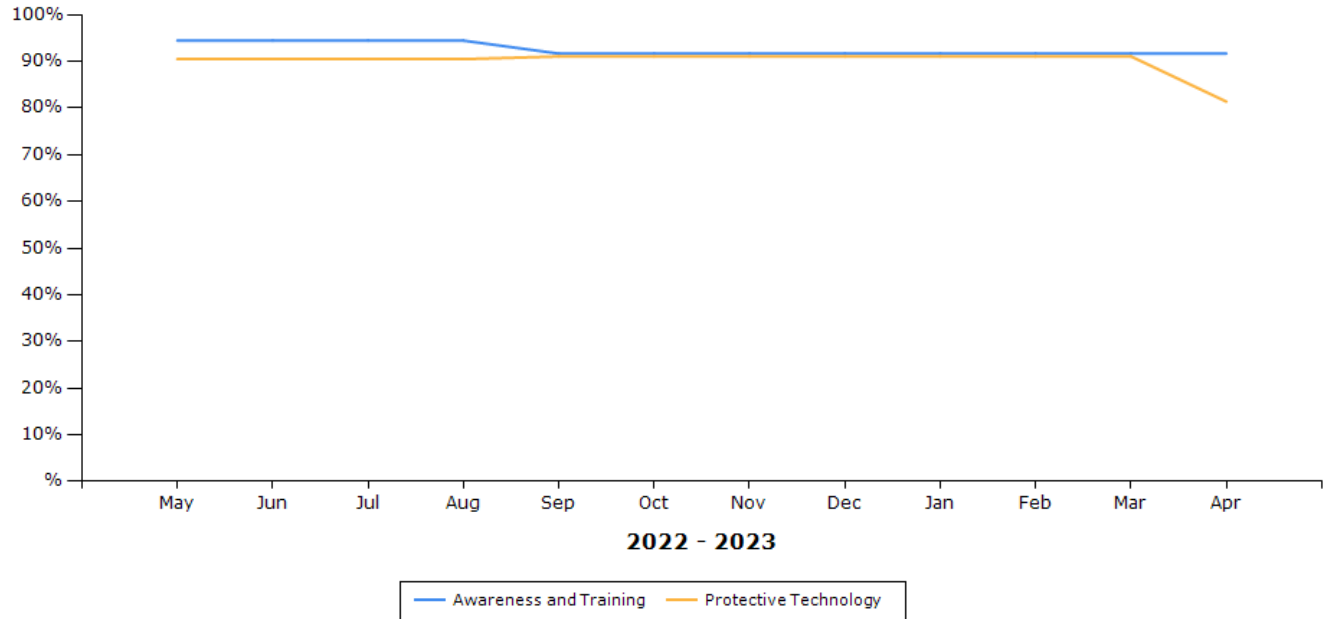
**Manage**



**Protect - 89.28%**

Function	Category	Description	Status
Protect (PR)	Awareness and Training (PR.AT)	Council personnel and partners are provided cybersecurity awareness education and are adequately trained to perform their information security related duties and responsibilities consistent with related policies, procedures and agreements	<b>94.44%</b>
	Protective Technology (PR.PT)	Technology is implemented and managed to ensure the security and resilience of systems and assets	<b>88.30%</b>

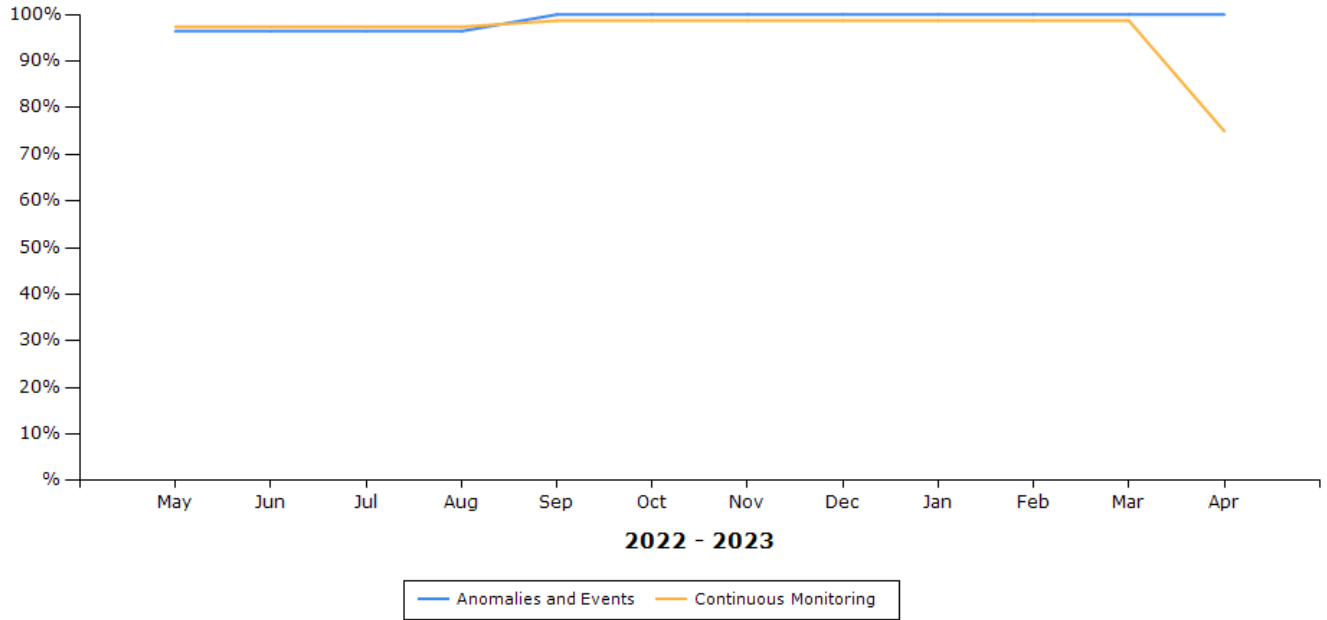
**Protect**



**Detect - 92.97%**

Function	Category	Description	Status
Detect (DE)	Anomalies and Events (DE.AE)	Anomalous activity is detected in a timely manner	96.43%
	Continuous Monitoring (DE.CM)	Information systems and assets are monitored at discrete intervals to identify cybersecurity events and verify the effectiveness of protective measures	92.00%

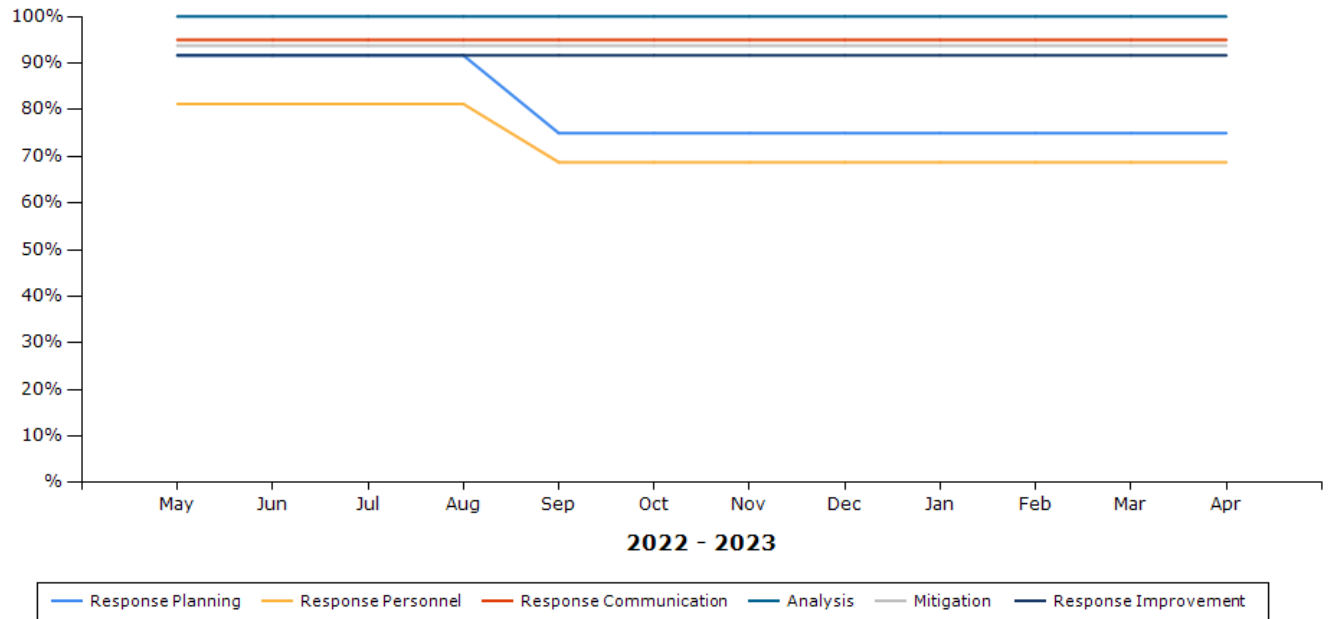
**Detect**



**Respond - 90.22%**

Function	Category	Description	Status
Respond (RS)	Response Planning (RS.RP)	Response documentation that ensures an appropriate response to incidents and events is available	100.00%
	Response Personnel (RS.PS)	Human resources with appropriate skill levels to successfully manage and mitigate an incident or event are available	75.00%
	Response Communication (RS.CO)	Response activities are co-ordinated with, and communicated to internal and external stakeholders, as appropriate, to include external support from law enforcement and regulatory agencies	90.00%
	Analysis (RS.AN)	Capability exists to carry out accurate analysis of an incident situation to ensure an appropriate response and actions	100.00%
	Mitigation (RS.MI)	Capability exists to effectively manage an event, prevent its expansion, mitigate its effects and eradicate residual content causing least impact to the organisation	100.00%
	Response Improvement (RS.IM)	Incident response capability subject to continuous improvement	75.00%

**Respond**

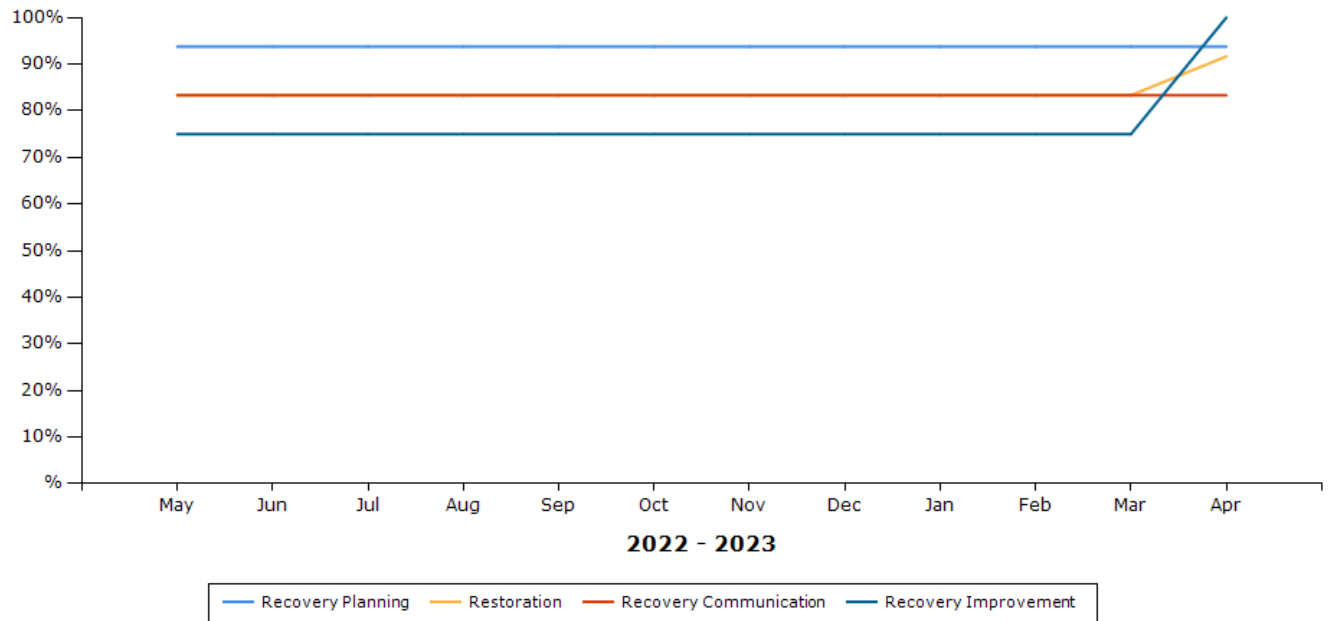




**Recover - 92.31%**

Function	Category	Description	Status
Recover (RC)	Recovery Planning (RC.PL)	Council has documentation available to support a successful recovery	93.75%
	Restoration (RC.RS)	Sufficient resources and facilities are available to facilitate a successful recovery operation	91.67%
	Recovery Communication (RC.RC)	Council is able to minimise any negative impacts caused by an incident or event	83.33%
	Recovery Improvement (RC.RI)	Recovery capabilities are subject to continuous improvement	100.00%

**Recover**



TOTAL RISKS

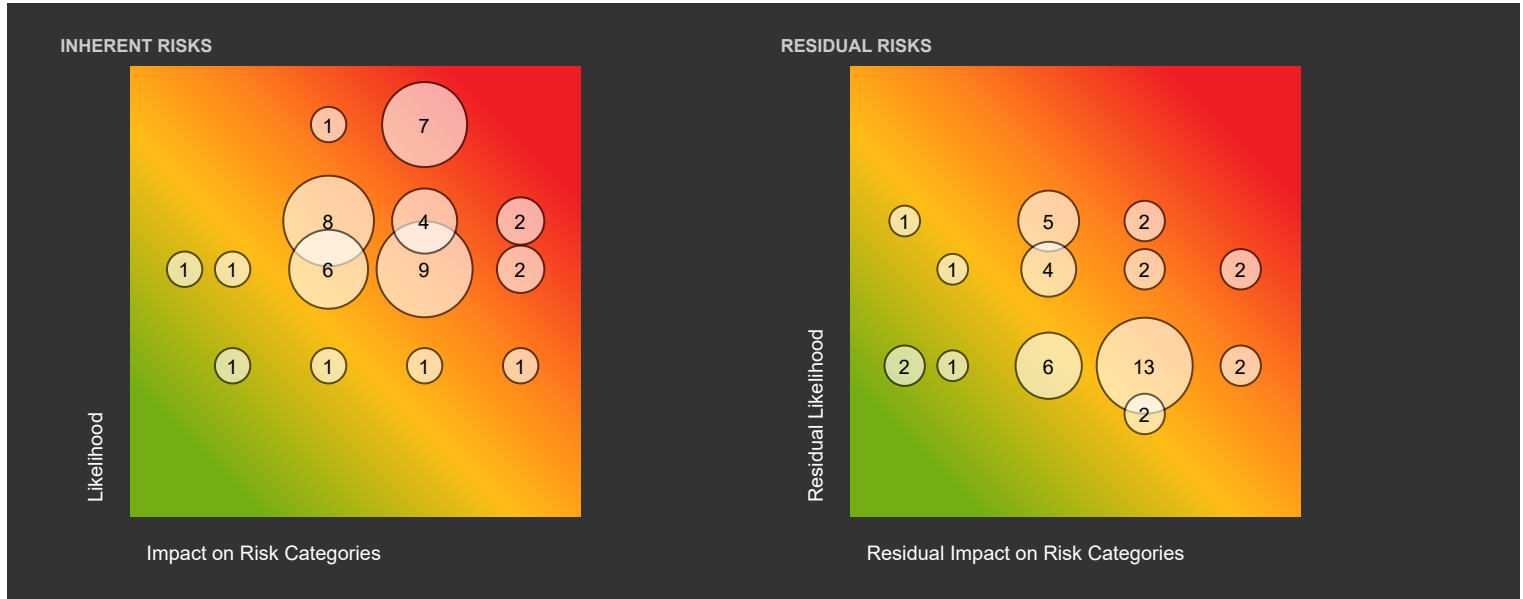
**293**

OVERDUE / NON-COMPLIANT

**189**

CONTROL / TREATMENT CHANGES TO REVIEW

**18**



## 18 Risk Portfolios

### Corporate Risks

Risk Manager: Jeff Millward

### Health, Safety and Wellbeing

Risk Manager: Sam Salthouse, Katrina Blake

### Finance

Risk Manager: Jeff Millward, Paul Christensen

### CDEM

Risk Manager: Kelly LaValley, Brennan Wiremu

### Information and Technology Services

Risk Manager: Jeff Millward, Andy Keiller

### District Regeneration

Risk Manager: Chris Brown, Duncan Roxborough

### Human Resources

Risk Manager: Sam Salthouse, Lara McConville, Laurayne Devery

### Aquatic Facilities

Risk Manager: Chris Brown, Matt Greenwood

### Planning Implementation (District Plan)

Risk Manager: Kelly LaValley, Wendy Harris

### Community Greenspace

Risk Manager: Chris Brown, Grant MacLeod

### Property

Risk Manager: Sam Salthouse, Rob Hawthorne

### 3 Waters

Risk Manager: Gerard Cleary, Kalley Simpson

### Roading and Transport

Risk Manager: Gerard Cleary, Joanne McBride

### Environmental Services

Risk Manager: Kelly LaValley, Billy Charlton

### Project Delivery Unit

Risk Manager: Gerard Cleary, Colin Roxburgh

### Strategy and Business

Risk Manager: Simon Hart, Mark Maxwell

### Water Unit

Risk Manager: Jeff Millward, Joshua McIndoe

## RISKS

45

## OVERDUE / NON-COMPLIANT

22

## CONTROL / TREATMENT CHANGES TO REVIEW

1

44

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# What is ALGIM SAM for Compliance?

ITS | July 2023



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**What is SAM for Compliance? ..... 2**

**The Framework ..... 2**

# What is SAM for Compliance?

SAM for Compliance is a Self Assessment and Management Platform that comprises a compliance framework and a risk module.

SAM for Compliance can be used to compare ourselves and provide guidance on the security controls that we need to implement to protect ourselves. It can use several different frameworks. Waimakariri District Council has been using SAM for compliance with the Association of Local Government Information Management (ALGIM) framework.

In conjunction with SAM for Compliance Ltd, ALGIM has defined a pragmatic cybersecurity framework specific to local government and based around the CIS Controls, that gives Councils the ability to manage and reduce organisational cybersecurity related risk. The objectives of the ALGIM Local Government Cybersecurity Improvement Programme are:-

- Promoting excellence and cybersecurity best practice within Local Government
- Rewarding achievement and improvement in Local Government cybersecurity
- Identifying opportunities for training and awareness to improve cybersecurity knowledge within Local Government
- Benchmarking Local Government cybersecurity

Councils participating in the programme can identify whether they are above or below average as compared to their peers.

As part of the programme, Councils that demonstrate defined levels of achievement and improvement will receive awards at the ALGIM annual conference. The most improved small, medium and large Council is recognised each year and awarded at the ALGIM annual awards ceremony. Councils are also recognised for achievement based on a three-tier structure - Levels 1 to 3.

The ALGIM Sam for Compliance framework has been designed and tailored to meet the requirements of New Zealand's Local Governments and comprises the best parts of several internationally recognised security frameworks.

## The Framework

Function	Category
Identify	This Function defines how you identify how the business identifies: <ul style="list-style-type: none"> <li>• Asset Management</li> <li>• Business Environment</li> <li>• Governance</li> <li>• Risk Assessment</li> <li>• Risk Management</li> </ul>
Manage	This function defines how we manage security in the following areas: <ul style="list-style-type: none"> <li>• Access Control</li> <li>• Cloud Services Management</li> <li>• Information And Data Security</li> <li>• Information Protection Procedures and Processes</li> <li>• Maintenance</li> <li>• Service Provider Management</li> </ul>
Protect	This function covers how we protect the organisation and covers: <ul style="list-style-type: none"> <li>• Awareness and Training</li> <li>• Protective Technology</li> </ul>
Detect	This function defines how we detect threats and events in our



	<p>organisation and covers:</p> <ul style="list-style-type: none"> <li>• How we detect anomalies and Events</li> <li>• How we undertake Continuous Monitoring</li> </ul>
Respond	<p>This function covers how we organise and manage our response to events and incidents:</p> <ul style="list-style-type: none"> <li>• Response Planning</li> <li>• Response Personnel</li> <li>• Response Communication</li> <li>• Analysis</li> <li>• Mitigation</li> <li>• Response Improvement</li> </ul>
Recover	<p>This function covers our recovery and restoration operations following an incident and covers:</p> <ul style="list-style-type: none"> <li>• Recovery Planning</li> <li>• Restoration</li> <li>• Recovery Communications</li> <li>• Recovery Improvement</li> </ul>